I

2026 APPROVED REVISED BUDGET ESTIMATES OF ADAMAWA STATE GOVERNMENT OF NIGERIA

"SUSTAINABLE GROWTH AND ECONOMIC RENEWAL"

Table of Content

Items	Pages
Title Page	I
Table of Content	II-IX
Profile	X-XXII
Budget Speech by H.E the Executive Governor	XXIV- XXXIII
Summary of Approved Budget	1
Budget Chart	2
Revenue by MDA (not including Opening Balance)	3
Expenditure by MDA	31
Total Revenue by Administration	35
Recurrent Revenue by Administrative Classification	38
Capital Receipts by Administrative Classification	40
Revenue by Economic	41
Capital Receipts	48
Revenue and Expenditure by Fund	49
Total Expenditure by Administrative Classification	50
Personnel Expenditure by Admin Classification	55
Other Non-Debt Recurrent Expenditure by Fund Source	59
Debt Service Expenditure by Administrative Classification	66
Capital Expenditure by Administrative Classification	67
Expenditure by Economic Classification	71
Total Expenditure by Functional Classification	80
Personnel Expenditure by Functional Classification	83

Other Non-Debt Recurrent Expenditure by Functional Classification	86
Debt Service Expenditure by Functional Classification	90
Capital Expenditure by Functional Classification	90
Total Expenditure by Location	94
Personnel Expenditure by Location	96
Other Non-Debt Recurrent Expenditure by Location	97
Debt Service Expenditure by Location	98
Capital Expenditure by Location	99
Total Expenditure by programme	100
Personnel Expenditure by Programme	105
Other Non-Debt Recurrent Expenditure by Programme	107
Debt Recurrent Expenditure by Programme	109
Capital Expenditure by Programme	110
Health Capital Expenditure by Programme	
Capital Expenditure by Project	
Primary Health Expenditure by Admin	127
Primary Health Expenditure by Economic	128
Primary Health Expenditure by Function	
Primary Health Expenditure by Program	116
Primary Health Expenditure by MDA	135
Basic Education Expenditure by Admin	115
Basic Education Expenditure by Economic	118
Basic Education Expenditure by Function	119
Basic Education Expenditure by Programme	120
Basic Education Expenditure by MDA	126
Basic Education Capital Expenditure by Project	121

Primary Health Capital Expenditure by Project	132
Recurrent Expenditure	136-407
Capital Expenditure by MDA	408-550
Appropriation Bill	551

MDAs	**Recurrent**	**Capital**
Office of the Governor	136	408
Office of the Deputy Governor	138	408
Sustainable Development Goals (Former MDG's Office)	141	408
Adamawa State Emergency Management Agency (ADSEMA)	143	411
Bureau for Public Procurement	145	412
World Bank Development Partner Projects(WBDPP)	147	-
Cabinet Affairs Office	149	-
Security and Special Services Department	150	412
Community and Social Development Agency	152	412
Gongola Basin Energy Development Company	154	-
Department of Chieftaincy Affairs	156	413
Boundary Commission	158	413
Office of the Secretary to the State Government	160	413
Poverty Alleviation Agency	164	416
Muslim Pilgrims Welfare Board	167	-
Christian Pilgrims Welfare Board	169	-
African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	170	419

Adamawa State Information Technology Development Agency (ASITDA)	172	419
State Action on Business Enabling Reforms (SABER)	175	420
Adamawa State Social Investment Programme Agency	177	421
Adamawa State Investment Promotion Agency (ADIPA)	179	-
Adamawa State Peace Commission	181	-
Adamawa State Liaison Office Abuja	183	
Adamawa State Liaison Office Lagos	186	
Adamawa State Liaison Office Kaduna	188	
Adamawa State Nano and Medium Scale Enterprise	190	
Adamawa State House of Assembly (Legislature)	192	-
House of Assembly Service Commission	195	422
Ministry of Information and Strategy	198	423
Adamawa Television Corporation	200	423
Adamawa Broadcasting Corporation	203	428
Government Printing Press	205	429
Adamawa Press Limited	207	430
Office of the Head of Service	209	-
Establishment and Training Department	211	-
Adamawa State Staff Pension Board	213	430
Department of Labour and Productivity	215	430
Office of the State Auditor General	217	430
Office of the Auditor General for Local Government	219	-
Audit Commission	221	-
Civil Service Commission	222	431
Local Government Service Commission	225	431
Adamawa State Independence Electoral Commission	226	431

Ministry for Special Duties	228	432
Ministry of Agriculture	230	432
Adamawa ADP	232	435
Adamawa Agricultural Mechanization Authority	234	436
Ministry of Finance	237	437
Debt Management Agency	240	
Office of the Accountant General	242	438
Board of Internal Revenue	245	438
State Fiscal Transperancy, Accountability And Sustain.Progr	248	-
Ministry of Commerce	249	439
Jimeta Ultra Modern Market Office	252	-
Jimeta Ultra Modern Shopping Mall	253	-
Ministry of Transportation	255	440
Adamawa State Transport Board	257	442
Ministry of Mineral Resources Development	259	442
Guyuk Cement Company	261	
Adamawa State Mining Company	261	443
Ministry of Works and Energy Development	264	444
Adamawa State Road Maintenance Agency	266	451
Ministry of Energy Department	268	451
Ministry of Culture and Tourism	270	451
Adamawa State Agency for Museum and Monuments	272	452
Arts Council	274	452
Hotel and Tourism Board	276	452
Ministry of Budget and Economic Planning	278	453
Adamawa State Planning Commission	280	455

Adamawa State Bureau of Statistics	282	456
Fiscal Responsibility Commission	285	457
Ministry of Water Resources	288	457
Adamawa State Water Board	289	462
Rural Water Supply & Environmental Sanitation Agency (RWESA)	291	464
Small Towns Water Supply Agency	293	465
Ministry of Housing and Urban Development	296	467
Adamawa State Urban Planning & Development Authority	299	478
Ministry of Lands and Survey	301	480
Office of the Surveyor General	304	481
Ministry of Livestock & Aquaculture Development	306	483
Ministry of Entrepreneurship Development	308	484
Ministry of Rural Infrastructure & Community Development	311	484
Rural Access and Mobility Project	313	491
Adamawa State Judicial Service Commission	314	496
High Court of Justice	314	497
Customary Court of Appeal	317	498
Sharia Court of Appeal	320	498
Area Courts	322	499
Ministry of Justice	325	500
Ministry of Youth and Sports Development	327	500
Sports Council	329	501
Adamawa United Foot Ball Club	331	-
Ministry of Women Affairs	333	501
Ministry of Education and Human Capital Development	336	503
Adamawa State Universal Basic Education Board	339	519

Adamawa State Library Board	342	520
Adamawa State Mass Education Board (ADSMEB)	344	521
Post Primary Schools Mgt Board	346	522
Education Resource Centre	349	522
College of Agriculture, Science and Technology Ganye	351	522
College of Legal Studies Yola	354	524
Adamawa State Polytechnic Yola	357	526
College of Education Hong	360	526
Adamawa State University Mubi	362	526
Adamawa State Scholarship Trust Fund	366	529
College of Nursing & Midwifery Yola	368	529
College of Health Technology Michika	371	530
Collage of Technology, Innovation, and Enterprenuership Studies Gulak	375	
Ministry of Tertiary and Professional Education	378	-
Ministry of Health and Human Services	378	532
Primary Health Care Development Agency	381	542
Adamawa State Contributory Health Management Agency	383	544
Adamawa State Action for the Control of HIV/AIDS (ADSACA)	386	544
Adamawa State Referral Centre	385	-
Adamawa State Hospital Services Management Board	387	-
Adamawa Traditional Medicine Board	389	-
Adamawa State Health Supplies Management Agency	391	545
Adamawa State Specialist Hospital Yola	393	545
Ministry of Environment and Natural Resources Development	395	546
Adamawa State Environmental Protection Agency (ADSEPA)- Projects	398	547

Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	400	548
Ministry for Local Government Affairs	403	549
Local Government Staff Pension Board	404	550

PROFILE

EXECUTIVE GOVERNOR:	***HIS EXCELLENCY*** *AHMADU UMARU FINTIRI*
DEPUTY GOVERNOR	***HER EXCELLENCY*** *PROF. KALETAPWA G. FARAUTA*
SECRETARY TO THE STATE GOVERNMENT	***HON. AWWAL TUKUR*** *OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT,* *ADAMAWA STATE*
CHIEF OF STAFF	***DR. EDGAR AMOS SUNDAY*** *GOVERNMENT HOUSE, ADAMAWA STATE*
HEAD OF SERVICE	***ISA SHEHU ARDO, mni*** *OFFICE OF THE HEAD OF SERVICE,* *ADAMAWA STATE*
HON. COMMISSIONER	***HON. EMMANUEL ANTHONY PIRIDIMSO*** *MINISTRY OF BUDGET & ECONOMIC PLANNING* *ADAMAWA STATE*
HON. COMMISSIONER	***AUGUSTINA M. WANDAMIHYA*** *MINISTRY OF FINANCE* *ADAMAWA STATE*
EXECUTIVE CHAIRMAN	***DR MARY PANINGA***

EXECUTIVE CHAIRMAN
ADAMAWA STATE PLANNING COMMISSION
ADAMAWA STATE

PERMANENT SECRETARY

MRS. GYATAM BASSI
MINISTRY OF FINANCE
ADAMAWA STATE

PERMANENT SECRETARY

MR. MAKALLAN AKILA
MINISTRY OF BUDGET & ECONOMIC PLANNING
ADAMAWA STATE

ACCOUNTANT GENERAL

MR. KEFAS JAMES TAGWI, ACA
ADAMAWA STATE ACCOUTANT GENERAL
ADAMAWA STATE

EXECUTIVE CHAIRMAN

HAMMAN ADAMA NJABARI
BOARD OF INTERNAL REVENUE
ADAMAWA STATE

PROFILE

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AHMADU UMARU FINTIRI
EXECUTIVE GOVERNOR,
ADAMAWA STATE

HER EXCELLENCY
PROF. KALETAPWA G. FARAUTA
DEPUTY GOVERNOR

HON. AWWAL TUKUR
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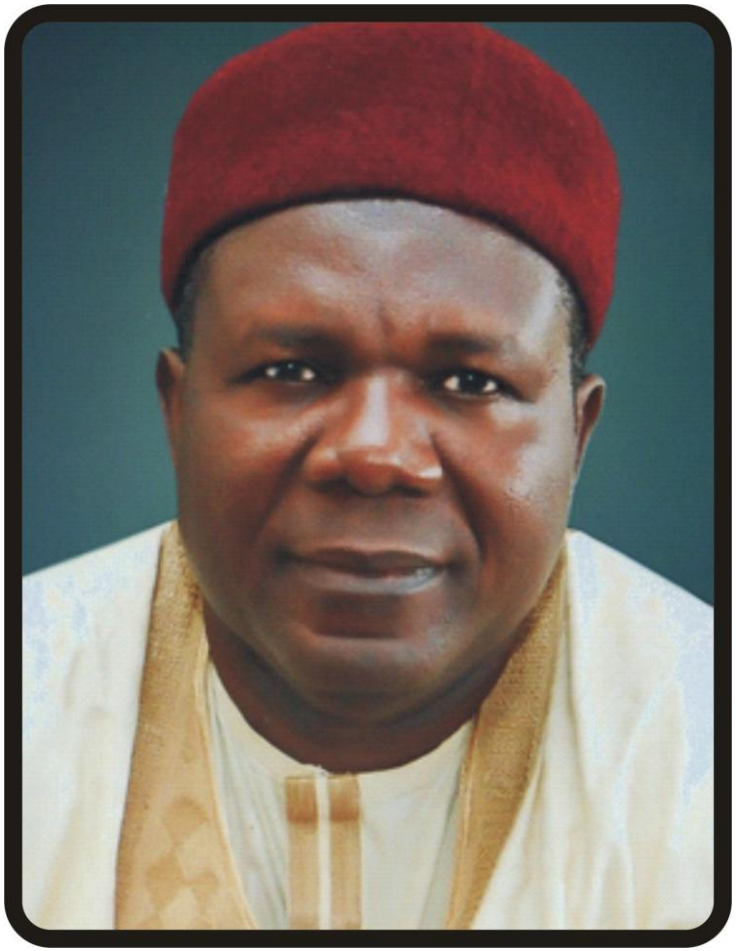
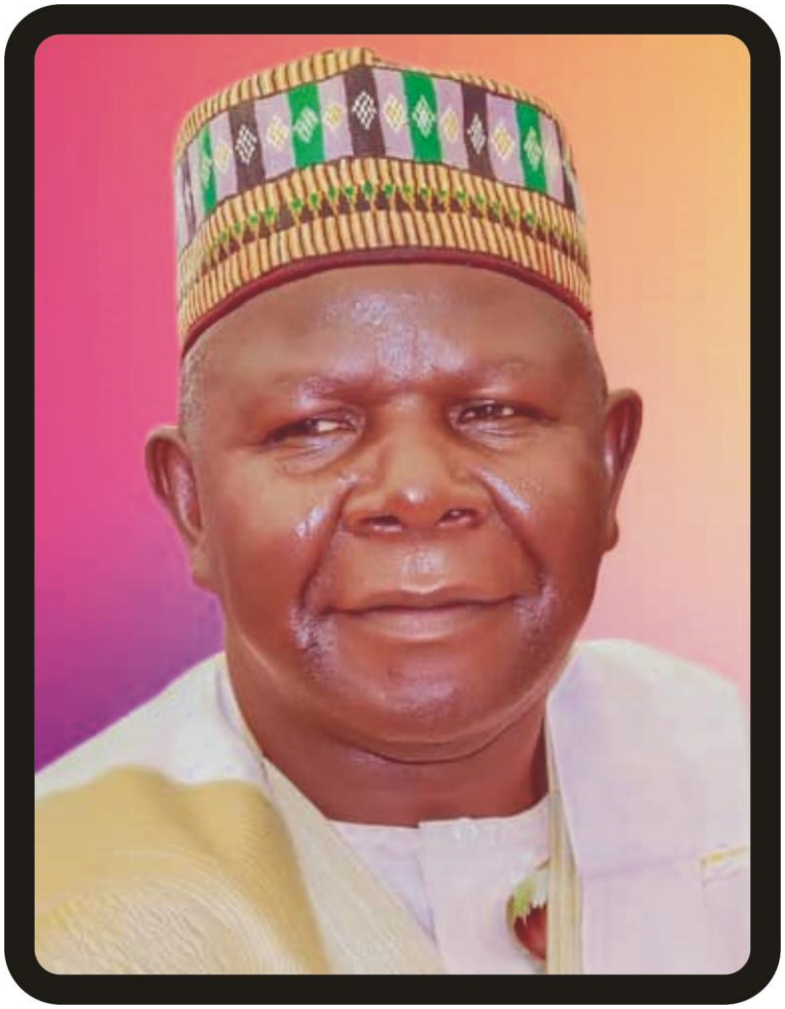
ADAMAWA STATE



DR. EDGAR AMOS SUNDAY
CHIEF OF STAFF
ADAMAWA STATE

ISA SHEHU ARDO, mni
HEAD OF CIVIL SERVICE
ADAMAWA STATE



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KEFAS JAMES TAGWI (ACA)
ACCOUNTANT GENERAL
ADAMAWA STATE

HAMMAN ADAMA NJABARI
EXECUTIVE CHAIRMAN
BOARD OF INTERNAL REVENUE

SPEECH BY HIS EXCELLENCY, RT. HON. (DR.) AHMADU UMARU FINTIRI, *CON*, THE GOVERNOR OF ADAMAWA STATE, ON THE OCCASION OF THE PRESENTATION OF THE 2026 APPROPRIATION BILL TO THE ADAMAWA STATE HOUSE OF ASSEMBLY18TH DECEMBER, 2025

Mr. Speaker, Honourable Members,

1. This is our House! Our home! Once again, I am here to discharge the constitutional obligation which requires that I present the annual appropriation Bill in line with the provision of Section 121 Subsections 1 and 2 of the 1999 constitutions as amended.
2. This is the sixth time that I am gracing this chamber in the discharge of this constitutional responsibility. Indeed, it is the third time I am presenting the Bill to this assembly under your leadership. The outline of presentation and the message it carries have been consistent and in sync with the yearnings and aspirations of our people and the thoughtful requirement for the development of our dear state.
3. It is a message that speaks to our needs as a state and the kind of investments needed to meet those needs; our dignity and what is needed to sustain it; our welfare and livelihood and what social and physical infrastructures are needed to respond to them.
4. Mr. Speaker, together with this parliament, as representatives of the people, we have invested enough time and resources in the preparation of this year's budget. We have tasked the enlarged EXCO to

provide detailed, comprehensive and implementable estimates from their Ministries and Agencies. We went as far as putting them on the spot to provide an account of what they are doing with the 2025 allocations and the justification for the 2026 propositions. We have equally conversed with the Honourable members on the key demands of your various constituencies and aligned those demands and propositions to the 8-Point Agenda and the administration's philosophy of making sure that no **one is left behind and nothing is left untouched**. So, I am happy to announce that what we are presenting to you is the result of hard work and broad consultations aimed at scaling up the tempo of development, and moving higher the levers of an all-inclusive growth for our dear State.

5. I want to thank everyone individually and collectively for the painstaking work and the clear understanding of the time-tested culture of this administration which is nothing short of placing our dear state on the path of **Sustainable Growth and Economic Renewal**.
6. Mr. Speaker, Honourable Members, in this spirit, I must especially thank you for not only what you do in this House as the most outstanding constitutional symbol of democracy through the discharge of your legislative duties, but giving your respective constituencies, responsible representation that aligns solidly with the tradition of service to the people and the state. The speed with which you attend to legislative business, both insight and oversight, is a testament that you are as responsible

as the executive, in understanding the needs of our people and what is required to build the Adamawa state of today and indeed the future.

7. As a government, we have been through this route severally. Every time we come here, we have tried to provide a vivid account of our performance and record over the years. Last year, on a day like this, I stated that we were departing from this tradition because collectively, we have worked so hard and achieved so much for our people and the state that the records have become undeniably palpable to speak for themselves. While I do not wish to spend time on our numerous achievements in this sitting, permit me to state that we have impacted the social, economic and political life of Adamawa citizens in fundamental ways and intend to continue on that trajectory in the coming years.
8. For instance, we have trained and empowered thousands of our youth and women with skills, starter packs and funds to enable them get jobs and become employers of labour. Through the Fintiri Business Wallet alone, we have empowered 60,000 of our women and youth to expand their businesses. Beginning from this month, another batch of 100,000 people will be further given #50,000 each under the scheme, making a total of 140,000 beneficiaries. Going by the United Nation's conventional definition of an ideal household as five (5) people eating from the same pot, this is an empowerment

that is expected to free at least 700,000 people from abject poverty on the minimum. We intend to do more as we walk into 2026.

9. Adamawa state is the first state to implement the ₦**70,000** Minimum Wage along with other measures aimed at addressing the welfare of our workers and pensioners. We intend to do more just as we reposition our civil service for better service delivery. We are increasingly using ICT in government operations and on the verge of full digitization and implementation of e-government ecosystem to enhance efficiency, accountability and accuracy in the state.
10. Our 21 brand-new model schools and mega schools are nearing completion and we are getting them ready for academic activities in the first quarter of next year. We have initiated the overseas scholarship scheme for our postgraduate students tagged "Fintiri Wings" and as I speak, the first set of 100 students have settled to face their studies in Turkey and are sending their regards. The new cottage hospitals are already in operation while giving structural and manpower face-lift to the General Hospitals. The water schemes, markets, electricity projects, urban and rural road construction are going on smoothly. The reconstructed Yola ultramodern stadium is almost completed and we hope to commission it with a match early in 2026. We have positively touched and are touching every sector in the State.

11. Our State Action on Business Enabling Reforms (SABER) program has been instrumental in fostering a competitive business environment. Through digital transformation and regulatory reforms, we have reduced business registration timelines, automated government services, and improved transparency in land transactions. One of the key highlights of our economic advancement has been our Ease of Doing Business ranking which witnessed a leap from 23rd position to 4th position in the country.
12. Our Internally Generated Revenue (IGR) has also witnessed growth, driven by improved tax collection mechanisms, digital financial management, and expanded economic activities. The State Fiscal Transparency League Table has consistently ranked Adamawa state in the top-5 in Nigeria since 2023, reflecting our commitment to financial accountability and good governance. We have significantly improved our financial reporting, procurement processes, and public expenditure management. The implementation of digital financial platforms and e-procurement systems has enhanced efficiency, reduced corruption risks, and ensured judicious use of public funds. We have been faithful to our debt servicing and reduced our debt profile with over 50% repayment. This is perhaps one of the best performance in the country. Our investment rating is BBB+, making us among the few sub-nationals with an investment rating by credible rating agencies in the country.

13. Mr. Speaker, Honourable members, to manage our plurality and the tension inherent in identity agitations for self-determination among a majority of our population, we have, working with this House, prosecuted a well-coordinated reform with the right legislation for our traditional institution. This reform was what led us to the creation of new districts, emirates and chiefdoms. Today, we have repositioned the traditional institution to smartly play better roles in our affairs; created more centers of dispute arbitration and resolution at the communal level; provided the right governance in all ungoverned spaces within our polity; formed more hubs for local intelligence gathering to aid our security system and above all strengthened social cohesion and conferred on our people more dignity and pride as citizens.
14. Mr. Speaker, Honourable Members, the 2026 Budget has taken into consideration the realities of today's economic situation. As an administration, we have purposefully assessed our projected revenue so as to place our priorities right and our expenditure proportionate to what is economically realistic. With this, the Budget proposal is projected to complete critical infrastructure and construct new ones in the state; invest more in the social sector such as education and health, combat poverty and hunger through more targeted deployment of resources into agriculture, commerce and capital

injection into Small and Medium Enterprises. These are pivotal building blocks for the progress and development of our society.

REVIEW OF THE 2025 BUDGET

15. Mr. Speaker, Honourable Members, before I present the 2026 Proposed Annual Budget, it is customary that I review the current Budget performance in terms of Actual Revenue that accrued to the state and in particular on what they were expended within the last three quarters of the financial year for your appreciation. The review as a tradition, is also meant to reflect and evaluate past performance, cover the short fall and consolidate on our successes in order to move the state forward.
16. Based on this, I want to refresh your memories on the fact that this Honourable Assembly late last year approved the total sum of **₦486,218,049,600.00** for the 2025 fiscal year to finance both the Recurrent and Capital expenditure of the state. However, during the 2025 fiscal year, the state had a supplementary Budget of **₦135,070,198,323.00** which was approved bringing the budget size to **₦621,288,245,923.00** Out of this, the sum of **₦167,541,217,610.00** which represent **26.97%** of the total Approved Estimate was earmarked for Recurrent Services and **₦453,747,028,313.00** was

earmarked to service capital development programmes and services in the state. This represents 73.03% of the budget.

17. It is worth noting that out of the Approved Budget for 2025 financial year, the State Government realized the sum of ₦**235,344,898,351.29** representing 37.9% as Revenue from all its revenue sources as at 30th September, 2025. The breakdown of the total Revenue shows that ₦**211,966,404,342.97** representing 50.29% was realized from Statutory Allocation while ₦**10,763,494,008.32** representing 43.81% was generated from Internally Generated Revenue and ₦**12,615,000,000** representing 7.2% from Capital Receipts.

18. In the same vein, the total sum of ₦**189,514,300,722.29** representing 30.5% of the total expenditure was expended on the various recurrent and capital development as at September, 2025. The breakdown of this expenditure is made up of the sum of ₦**47,734,770,279.34** representing 63.7%, expended on Personnel emolument, while ₦**52,090,357,568.05** representing 56.25% was expended on Overhead Cost, and ₦**89,689,172,874.90** representing 19.77% was expended on Capital Development projects and programmes in the state within the first 9 months of the financial year.

2026 Proposed Budget Estimate

19. Mr. Speaker, Honourable Members, having acquainted you with the general performance of the 2025 Approved Budget, may I now present to you and this Honourable Assembly, the 2026 proposed Appropriation Bill as duly bestowed on me by the Constitution for the financing of all government programmes and services in the state in the incoming financial year.
20. Having considered all factors, this administration is presenting the sum of ₦**583,331,380,496** as the 2026 Proposed Annual Budget towards the financing of both the Recurrent and Capital Development Programmes within the 2026 fiscal year. The Budget is articulated on the current Macro-Economic indicators of:

Table 1

S/N	ITEM	VOLUME/RATE
1	Oil Production Bench mark	2mbpd
2	Oil price Bench mark	$75.00 per barrel
3	Exchange Rate	₦1,443 to $
4	National GDP Growth Rate	3.98%
5	National Inflation Rate	19.1%

Source: National Bureau of statistics and CBN Website as at Q3 Report, 2025.

21. The 2026 Proposed Budget is in line with the Medium-Term Expenditure Framework (MTEF) and Fiscal Strategy Paper (FSP). Out of the total Proposed Budget Estimate of ₦**583,331,380,496.00** the sum of ₦**209,640,415,814.00** which represents 35.94% is earmarked for recurrent services, while the balance of N**373,690,964,682,00** which is **64.06%** of the total Projected Annual Budget is earmarked for Capital Development Programmes and services in the state.

22. **Breakdown of the Budget in Terms of Revenue and Expenditure**

Table 2: Revenue

S/N	Economic Line-Item Description	2026 Proposed Budget (₦)	%
1	Statutory Allocation	135,073,857,539.00	23.16
2	Share of Vat	106,364,918,650.00	18.23
3	Excess non-oil	28,691,710,900.00	4.92
4	Exchange rate gain	7,791,479,670.00	1.34
5	Ecological /Flood funds	3,000,000,000.00	0.51
6	Electronic money transfer	3,772,634,260.00	0.65
7	National Liquidify Natural Gas	125,101,495,250.00	21.45

8	State infrastructure & security	25,225,225,230.00	4.32
9	Signature bonus	40,000,000,000.00	6.86
10	Other FAAC distribution	1,300,000,000.00	0.22
11	Independent revenue	35,843,944,797.00	6.14
12	Capital receipts	71,166,114,200.00	12.20
	Total	**583,331,380,496.00**	100.00

Table 3: Expenditure

S/N	Economic Line Item	2026 Proposed Budget	%
1	Personnel cost	104,231,043,377.00	17.8
2	Overhead Cost	105,409,372,437.00	18.1
3	Capital Expenditure	373,690,964,682.00	64.1
	Total Budget Size	**583,331,380,496.00**	**100**

BREAK DOWN OF THE BUDGET

23. While we await a detailed breakdown of the 2026 Budget by the Honourable Commissioner of Budget and Economic Planning in a press briefing shortly after this presentation, permit me to

furnish you with the allocations of funds aimed at touching the lives of the people in the 2026 proposed Budget:

Code	**Expenditure**	**Allocation (₦)**
023400100100	Ministry of Works and Energy Development	120,862,306,430
052100100100	Ministry of Health and Human Services	31,929,772,168
051700100100	Ministry of Education and Human Capital Development	40,630,030,757
025300100100	Ministry of Housing and Urban Development	27,019,748,900
022200100100	Ministry of Commerce	20,224,285,090
051300100100	Ministry of Youth and Sports Development	18,419,026,080
022000100100	Ministry of Finance	13,475,000,000
016105600100	State Action on Business Enabling Reforms (SABER)	4,069,350,000
016100100100	Office of the Secretary to the State Government	10,600,000,000
025400100100	Ministry of Rural Infrastructure & Community Development	8,708,276,620
016102100100	Poverty Alleviation Agency	8,000,000,000
051702100100	Adamawa State University Mubi	14,600,000,000
025400200100	Rural Access Agricultural and Marketing Project	5,462,710,000
052100200100	Adamawa State Contributory Health Management Agency	5,096,000,000
051702200100	Adamawa State Scholarship Trust Fund	4,500,000,000

MAJOR POLICY OBJECTIVES OF THE 2026 ESTIMATES

24. The State Government will continue to work in line with the Federal Government directives to follow International Public Sector Accounting Standards (IPSAS) and now (SABER) to ensure that there is Transparency and Accountability in Budget preparation and implementation.
25. To uphold Budget discipline, all MDAs are directed to quote the classification code and balance of vote of charge on their memos when requesting for release of funds, to enable our financial experts to properly classify and track releases as appropriate
26. Mr. Speaker, Honourable members, let me also inform you that Adamawa State 2026 Budget preparation has a gradual shift from the usual analog system to the present world of digitization of programmes and policies. In the light of this therefore, we are introducing e-budgeting which will reduce the usual preparation of budget on hard copies to the use of CD plates and flash drives. This is intended to cut cost to enable funds to be allocated for developmental and social programmes that will benefit the people. By this we are expecting MDAs to brace up in training their staff and equipping their ICT facilities for meaningful progress.
27. In order to ensure the growth of our Revenue base, Government will continue to harness untapped sources of Internally Generated Revenue to boost the Internally Generated Revenue of the State.

28. The vision 20-20-30 National Plan as well as the Sustainable Development Goals will continue to be in our developmental targets. As we pursue our duties with diligence, we will ensure that all social and economic spheres are addressed as required focusing on key priority areas to change the fortunes of the state.

RETIREMENT EXPENDITURE

Mr. Speaker, Honourable Members, it may interest you to note that among all our achievements, the government was able to offset reasonable amount of backlog of gratuity and pension of retired civil servants within the 2025 fiscal year. We will continue to build on this success to ensure that the issues of backlog of gratuity and pension arears are subdued.

29. **CAPITAL EXPENDITURE**

In the 2025 fiscal year, the sum of N**453,747,028,313.00** was earmarked for capital expenditure. However, the sum of **N89,689,172,874.90** was expended as at 30th September,2025 on priority projects and programmes which includes infrastructure, Education, Health, Agriculture, General Administration and so on due to low revenue inflow. All these projects indeed brought relief to citizens of our dear State.

30. **CAPITAL RECEIPTS**

These are made up of grants, aids, loans and so on. Government is however, optimistic that substantial funds will be received in the next fiscal year through world bank and other funding agencies. The Government also intends to use internal loans to finance some of the priority projects that have high revenue yielding potentials.

31. **INTERNAL SECURITY**

Mr. Speaker, Honourable members, it is now well known in the nation that Adamawa is one of the most peaceful states. It is my pleasure to make a clarion call for all Honourable Members and the entire citizens of the state to continue to thank God almighty for the peace enjoyed in the state. We will continue to build on this, ensuring that the atmosphere is made conducive for investment and social activities to thrive in the state. In this respect, we shall continue to employ the services of relevant stakeholders in the security architecture of the state.

CONCLUSION

32. In conclusion, I wish to express my sincere appreciation and profound gratitude to the entire House, for the cordial relationship that exists so far between the two organs of Government. It is my fervent wish that we maintain this relationship in the interest of nurturing democracy and service to our people.

33. Mr. Speaker, Honourable Members, the 2025 budget has served our state and our people. The 2026 budget is crafted to place them on the path of sustainable growth and economic renewal. I therefore, present to you the state 2026 Appropriation Bill christened the **Budget of Sustainable Growth and Economic Renewal**.
34. Merry Christmas and a prosperous new year in advance.

    God Bless Adamawa State

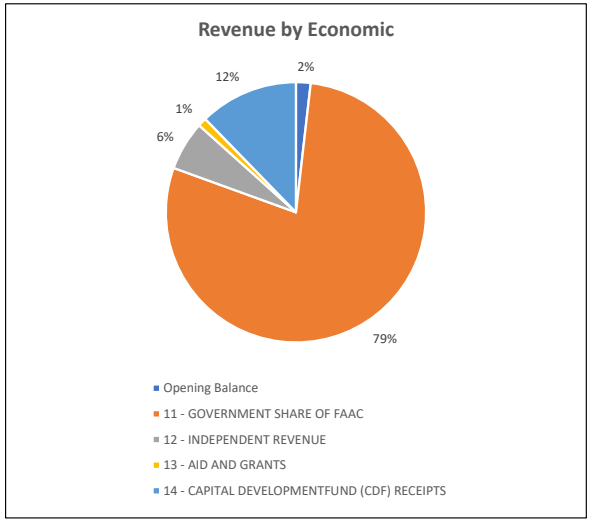
    God Bless the Federal Republic of Nigeria

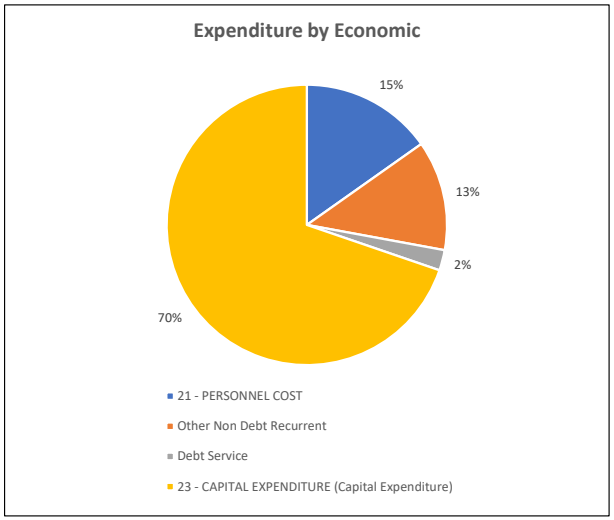
    Thank you all.

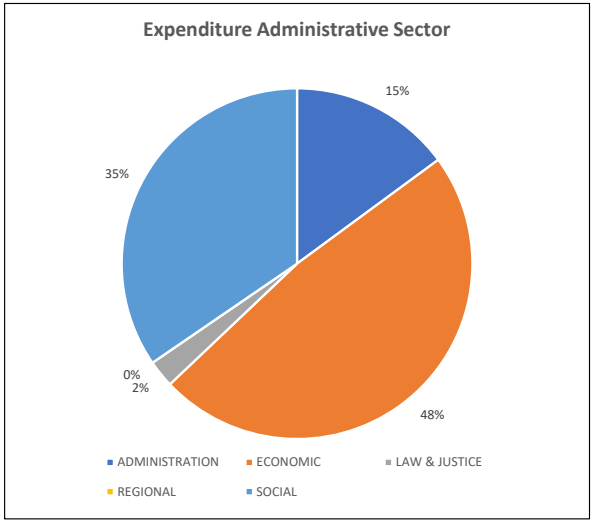
Adamawa State Government of Nigeria
2026 Approved Revised Budget Summary

Item	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
Opening Balance	**37,641,338,152.24**		**51,324,763,327.22**	**58,262,346,561.16**	**52,726,123,191.21**	**(42,134,165,585.37)**	**10,591,957,605.84**			
Recurrent Revenue	**156,022,452,756.79**	**394,700,582,500.00**	**394,700,582,500.00**	**243,158,653,268.30**	**459,246,434,594.79**	**35,599,676,975.37**	**494,846,111,570.16**	**-**	**483,956,969,350.00**	**470,321,138,560.00**
11 - GOVERNMENT SHARE OF FAAC	135,724,201,938.23	370,132,000,000.00	370,132,000,000.00	219,021,207,153.53	423,595,198,307.79	35,599,676,975.37	459,194,875,283.16	-	447,755,392,850.00	433,757,526,360.00
12 - INDEPENDENT REVENUE	20,298,250,818.56	24,568,582,500.00	24,568,582,500.00	24,137,446,114.77	35,651,236,287.00	-	35,651,236,287.00	-	36,201,576,500.00	36,563,612,200.00
Recurrent Expenditure	**128,933,033,168.19**	**137,256,217,610.00**	**167,541,217,610.00**	**156,836,960,550.23**	**209,640,415,814.00**	**(33,198,824,700.00)**	**176,441,591,114.00**	**-**	**178,054,463,220.00**	**178,054,919,010.00**
21 - PERSONNEL COST	52,522,371,889.30	74,227,057,900.00	74,935,973,630.00	66,328,181,397.32	104,231,043,377.00	(15,530,799,900.00)	88,700,243,477.00	-	97,057,350,520.00	97,057,364,110.00
22 - OTHER RECURRENT COSTS, of which:	76,410,661,278.90	63,029,159,710.00	92,605,243,980.00	90,508,779,152.90	105,409,372,437.00	(17,668,024,800.00)	87,741,347,637.00	-	80,997,112,700.00	80,997,554,900.00
Other Non Debt Recurrent	***44,988,400,901.09***	*46,036,237,870.00*	*68,955,369,140.00*	*59,163,436,133.98*	*72,222,237,137.00*	*1,781,975,200.00*	*74,004,212,337.00*	*-*	*67,122,605,800.00*	*67,123,047,400.00*
Debt Service	*31,422,260,377.81*	*16,992,921,840.00*	*23,649,874,840.00*	*31,345,343,018.92*	*33,187,135,300.00*	*(19,450,000,000.00)*	*13,737,135,300.00*	*-*	*13,874,506,900.00*	*13,874,507,500.00*
Transfer to Capital Account	**64,730,757,740.83**	**257,444,364,890.00**	**278,484,128,217.22**	**144,584,039,279.24**	**302,332,141,972.00**	**26,664,336,090.00**	**328,996,478,062.00**	**-**	**305,902,506,130.00**	**292,266,219,550.00**
Other Receipts	**106,192,425,165.94**	**91,517,465,100.00**	**175,262,900,095.78**	**49,514,719,203.09**	**71,358,822,710.00**	**6,534,488,610.00**	**77,893,311,320.00**	**2,146,394,800.00**	**98,945,068,770.00**	**116,663,185,650.00**
13 - AID AND GRANTS	74,192,425,165.94	3,750,000,000.00	84,995,434,995.78	35,270,025,839.79	9,160,000,000.00	(2,853,605,200.00)	6,306,394,800.00	2,146,394,800.00	4,785,000,000.00	5,263,500,000.00
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	32,000,000,000.00	87,767,465,100.00	90,267,465,100.00	14,244,693,363.30	62,198,822,710.00	9,388,093,810.00	71,586,916,520.00	-	94,160,068,770.00	111,399,685,650.00
23 - CAPITAL EXPENDITURE (Capital Expenditure)	**119,602,272,479.55**	**348,961,829,990.00**	**453,747,028,313.00**	**192,120,097,945.66**	**373,690,964,682.00**	**33,198,824,700.00**	**406,889,789,382.00**	**2,146,394,800.00**	**404,847,574,900.00**	**408,929,405,200.00**
Total Revenue (including OB)	**299,856,216,074.97**	**486,218,047,600.00**	**621,288,245,923.00**	**350,935,719,032.55**	**583,331,380,496.00**	**-**	**583,331,380,496.00**	**2,146,394,800.00**	**582,902,038,120.00**	**586,984,324,210.00**
Total Expenditure	**248,535,305,647.75**	**486,218,047,600.00**	**621,288,245,923.00**	**348,957,058,495.89**	**583,331,380,496.00**	**-**	**583,331,380,496.00**	**2,146,394,800.00**	**582,902,038,120.00**	**586,984,324,210.00**
Closing Balance	**51,320,910,427.22**	**-**	**-**	**1,978,660,536.67**	**-**	**-**	**-**	**-**	**-**	**-**

Key Budget Metrics: Adamawa State Government 2026 Approved Revised Budget







Adamawa State Government of Nigeria
2026 Approved Revised Budget - Revenue by MDA (not including Opening Balance)

Code	Adminstrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
	Total Revenue	**459,194,875,283.16**	**35,651,236,287.00**	**494,846,111,570.16**	**6,306,394,800.00**	**71,586,916,520.00**	**77,893,311,320.00**	**572,739,422,890.16**
010000000000	**Administration Sector**	**-**	**882,655,700.00**	**882,655,700.00**	**2,340,000,000.00**	**4,069,350,000.00**	**6,409,350,000.00**	**7,292,005,700.00**
011100000000	**Governor's Office**	**-**	**619,808,100.00**	**619,808,100.00**	**2,340,000,000.00**	**-**	**2,340,000,000.00**	**2,959,808,100.00**
011100500100	Sustainable Development Goals (Former MDG's Office)	-	-	-	2,340,000,000.00	-	2,340,000,000.00	2,340,000,000.00
011101000100	Bureau for Public Procurement (BPP)	-	614,573,000.00	614,573,000.00	-	-	-	614,573,000.00
011101800100	Security and Special Services Department	-	5,235,100.00	5,235,100.00	-	-	-	5,235,100.00
016100000000	**Office of the Secretary to the State Government**	**-**	**-**	**-**	**-**	**4,069,350,000.00**	**4,069,350,000.00**	**4,069,350,000.00**
016105600100	State Action on Business Enabling Reforms (SABER)	-	-	-	-	4,069,350,000.00	4,069,350,000.00	4,069,350,000.00
012300000000	**Ministry of Information and Strategy**	**-**	**83,981,000.00**	**83,981,000.00**	**-**	**-**	**-**	**83,981,000.00**
012300100100	Ministry of Information and Strategy	-	1,781,900.00	1,781,900.00	-	-	-	1,781,900.00
012300300100	Adamawa Television Corporation (ATV)	-	14,633,000.00	14,633,000.00	-	-	-	14,633,000.00
012300400100	Adamawa Broadcasting Corporation (ABC)	-	24,006,500.00	24,006,500.00	-	-	-	24,006,500.00
012301300100	Government Printing Press (GPP)	-	12,759,600.00	12,759,600.00	-	-	-	12,759,600.00
012305500100	Adamawa Press Limited (APL)	-	30,800,000.00	30,800,000.00	-	-	-	30,800,000.00
012500000000	**Office of the Head of Service**	**-**	**7,174,100.00**	**7,174,100.00**	**-**	**-**	**-**	**7,174,100.00**
012500100100	Office of the Head of Service	-	5,244,300.00	5,244,300.00	-	-	-	5,244,300.00
012500500100	Establishment and Training Department	-	1,929,800.00	1,929,800.00	-	-	-	1,929,800.00
014000000000	**Office of the State Auditor General**	**-**	**171,592,500.00**	**171,592,500.00**	**-**	**-**	**-**	**171,592,500.00**
014000100100	Office of the State Auditor General	-	171,592,500.00	171,592,500.00	-	-	-	171,592,500.00
014700000000	**Civil Service Commission (CSC)**	**-**	**100,000.00**	**100,000.00**	**-**	**-**	**-**	**100,000.00**
014700100100	Civil Service Commission	-	100,000.00	100,000.00	-	-	-	100,000.00
020000000000	**Economic Sector**	**459,194,875,283.16**	**20,405,812,790.00**	**479,600,688,073.16**	**-**	**67,517,566,520.00**	**67,517,566,520.00**	**547,118,254,593.16**
021500000000	**Ministry of Agriculture**	**-**	**2,820,424,490.00**	**2,820,424,490.00**	**-**	**2,861,251,320.00**	**2,861,251,320.00**	**5,681,675,810.00**
021500100100	Ministry of Agriculture	-	2,820,424,490.00	2,820,424,490.00	-	2,861,251,320.00	2,861,251,320.00	5,681,675,810.00
022000000000	**Ministry of Finance**	**459,194,875,283.16**	**15,030,129,500.00**	**474,225,004,783.16**	**-**	**56,853,605,200.00**	**56,853,605,200.00**	**531,078,609,983.16**
022000100100	Ministry of Finance	-	274,783,500.00	274,783,500.00	-	-	-	274,783,500.00
022000700100	Office of the Accountant General	459,194,875,283.16	-	459,194,875,283.16	-	56,853,605,200.00	56,853,605,200.00	516,048,480,483.16
022000800100	Board of Internal Revenue	-	14,755,346,000.00	14,755,346,000.00	-	-	-	14,755,346,000.00
022200000000	**Ministry of Commerce, Trade and Industries**	**-**	**696,479,900.00**	**696,479,900.00**	**-**	**-**	**-**	**696,479,900.00**
022200100100	Ministry of Commerce	-	604,374,700.00	604,374,700.00	-	-	-	604,374,700.00
022201900100	Jimeta Ultra Modern Market Office	-	92,105,200.00	92,105,200.00	-	-	-	92,105,200.00
022900000000	**Ministry of Transportation**	**-**	**164,850,600.00**	**164,850,600.00**	**-**	**-**	**-**	**164,850,600.00**
022900100100	Ministry of Transportation	-	81,413,100.00	81,413,100.00	-	-	-	81,413,100.00
022905300100	Adamawa State Transport Board	-	83,437,500.00	83,437,500.00	-	-	-	83,437,500.00
023300000000	**Ministry of Mineral Resources Development**	**-**	**61,284,100.00**	**61,284,100.00**	**-**	**-**	**-**	**61,284,100.00**
023300100100	Ministry of Mineral Resources Development	-	61,284,100.00	61,284,100.00	-	-	-	61,284,100.00
023400000000	**Ministry of Works**	**-**	**1,140,500.00**	**1,140,500.00**	**-**	**-**	**-**	**1,140,500.00**

Code	Adminstrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
023400400100	Adamawa State Road Maintenance Agency	-	1,140,500.00	1,140,500.00	-	-	-	1,140,500.00
023600000000	**Ministry of Culture and Tourism**	**-**	**26,442,500.00**	**26,442,500.00**	**-**	**-**	**-**	**26,442,500.00**
023600100100	Ministry of Culture and Tourism	-	22,586,200.00	22,586,200.00	-	-	-	22,586,200.00
023600400100	Arts Council	-	3,856,300.00	3,856,300.00	-	-	-	3,856,300.00
025200000000	**Ministry of Water Resources**	**-**	**6,612,900.00**	**6,612,900.00**	**-**	**2,340,000,000.00**	**2,340,000,000.00**	**2,346,612,900.00**
025200100100	Ministry of Water Resources	-	-	-	-	2,340,000,000.00	2,340,000,000.00	2,340,000,000.00
025210200100	Adamawa State Water Board	-	6,612,900.00	6,612,900.00	-	-	-	6,612,900.00
025300000000	**Ministry of Housing and Urban Development**	**-**	**97,079,400.00**	**97,079,400.00**	**-**	**-**	**-**	**97,079,400.00**
025300100100	Ministry of Housing and Urban Development	-	3,049,600.00	3,049,600.00	-	-	-	3,049,600.00
025305300100	Adamawa State Urban Planning & Development Board	-	94,029,800.00	94,029,800.00	-	-	-	94,029,800.00
026000000000	**Ministry of Lands and Survey**	**-**	**291,223,800.00**	**291,223,800.00**	**-**	**-**	**-**	**291,223,800.00**
026000100100	Ministry of Lands and Survey	-	248,037,100.00	248,037,100.00	-	-	-	248,037,100.00
026000200100	Office of the Surveyor General	-	43,186,700.00	43,186,700.00	-	-	-	43,186,700.00
026500000000	**Ministry of Livestock & Aquaculture Development**	**-**	**1,208,845,100.00**	**1,208,845,100.00**	**-**	**-**	**-**	**1,208,845,100.00**
026500100100	Ministry of Livestock & Aquaculture Development	-	1,208,845,100.00	1,208,845,100.00	-	-	-	1,208,845,100.00
026600000000	**Ministry of Entrepreneurship Development**	**-**	**1,300,000.00**	**1,300,000.00**	**-**	**-**	**-**	**1,300,000.00**
026600100100	Ministry of Entrepreneurship Development	-	1,300,000.00	1,300,000.00	-	-	-	1,300,000.00
026700000000	**Ministry of Rural Infrastructure & Community Development**	**-**	**-**	**-**	**-**	**5,462,710,000.00**	**5,462,710,000.00**	**5,462,710,000.00**
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)	-	-	-	-	5,462,710,000.00	5,462,710,000.00	5,462,710,000.00
030000000000	**Law and Justice Sector**	**-**	**214,450,400.00**	**214,450,400.00**	**-**	**-**	**-**	**214,450,400.00**
031800000000	**Adamawa State Judicial Service Commission**	**-**	**104,450,400.00**	**104,450,400.00**	**-**	**-**	**-**	**104,450,400.00**
031805100100	High Court of Justice	-	71,225,600.00	71,225,600.00	-	-	-	71,225,600.00
031805200100	Customary Court of Appeal	-	250,000.00	250,000.00	-	-	-	250,000.00
031805300100	Sharia Court of Appeal	-	200,000.00	200,000.00	-	-	-	200,000.00
031805500100	Area Courts	-	32,774,800.00	32,774,800.00	-	-	-	32,774,800.00
032600000000	**Ministry of Justice**	**-**	**110,000,000.00**	**110,000,000.00**	**-**	**-**	**-**	**110,000,000.00**
032600100100	Ministry of Justice	-	110,000,000.00	110,000,000.00	-	-	-	110,000,000.00
050000000000	**Social Sector**	**-**	**14,148,317,397.00**	**14,148,317,397.00**	**3,966,394,800.00**	**-**	**3,966,394,800.00**	**18,114,712,197.00**
051300000000	**Ministry of Youth & Sports Development**	**-**	**10,145,200.00**	**10,145,200.00**	**-**	**-**	**-**	**10,145,200.00**
051300100100	Ministry of Youth and Sports Development	-	10,145,200.00	10,145,200.00	-	-	-	10,145,200.00
051400000000	**Ministry of Women Affairs**	**-**	**4,100,600.00**	**4,100,600.00**	**1,720,000,000.00**	**-**	**1,720,000,000.00**	**1,724,100,600.00**
051400100100	Ministry of Women Affairs	-	4,100,600.00	4,100,600.00	1,720,000,000.00	-	1,720,000,000.00	1,724,100,600.00
051700000000	**Ministry of Education and Human Capital Development**	**-**	**8,168,325,300.00**	**8,168,325,300.00**	**-**	**-**	**-**	**8,168,325,300.00**
051700100100	Ministry of Education and Human Capital Development	-	75,023,400.00	75,023,400.00	-	-	-	75,023,400.00
051705100100	Post Primary Schools Mgt Board	-	141,400.00	141,400.00	-	-	-	141,400.00
051700500100	College of Agriculture, Science and Technology Ganye	-	95,260,000.00	95,260,000.00	-	-	-	95,260,000.00
051700400100	College of Legal Studies Yola	-	164,614,700.00	164,614,700.00	-	-	-	164,614,700.00
051701800100	Adamawa State Polytechnic Yola	-	609,856,900.00	609,856,900.00	-	-	-	609,856,900.00

Code	Adminstrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
051701900100	College of Education Hong	-	150,000,000.00	150,000,000.00	-	-	-	150,000,000.00
051702100100	Adamawa State University Mubi	-	6,700,000,000.00	6,700,000,000.00	-	-	-	6,700,000,000.00
051702300100	College of Nursing Sciences Yola	-	241,425,600.00	241,425,600.00	-	-	-	241,425,600.00
051702400100	College of Health Technology Michika	-	132,003,300.00	132,003,300.00	-	-	-	132,003,300.00
056900000000	**Ministry of Tertiary and Professional Education**	**-**	**1,980,100.00**	**1,980,100.00**	**-**	**-**	**-**	**1,980,100.00**
056900100100	Ministry of Tertiary and Professional Education	-	1,980,100.00	1,980,100.00	-	-	-	1,980,100.00
052100000000	**Ministry of Health and Human Services**	**-**	**5,858,931,600.00**	**5,858,931,600.00**	**2,246,394,800.00**	**-**	**2,246,394,800.00**	**8,105,326,400.00**
052100100100	Ministry of Health and Human Services	-	10,677,000.00	10,677,000.00	2,196,394,800.00	-	2,196,394,800.00	2,207,071,800.00
052100300100	Primary Health Care Development Agency	-	-	-	50,000,000.00	-	50,000,000.00	50,000,000.00
052100200100	Adamawa State Contributory Health Management Agency	-	5,096,000,000.00	5,096,000,000.00	-	-	-	5,096,000,000.00
052110200100	Adamawa State Hospital Services Management Board	-	468,784,100.00	468,784,100.00	-	-	-	468,784,100.00
052110300100	Adamawa Traditional Medicine Board	-	275,625,000.00	275,625,000.00	-	-	-	275,625,000.00
052111300100	Adamawa State Health Supplies Management Agency	-	7,845,500.00	7,845,500.00	-	-	-	7,845,500.00
053500000000	**Ministry of Environment and Natural Resources Development**	**-**	**104,834,597.00**	**104,834,597.00**	**-**	**-**	**-**	**104,834,597.00**
053500100100	Ministry of Environment and Natural Resources Development	-	54,136,660.00	54,136,660.00	-	-	-	54,136,660.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	-	50,697,937.00	50,697,937.00	-	-	-	50,697,937.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - MDA Revenue Exp by Admin by Economic

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	011100500100 - Sustainable Development Goals (Former MDG's Office)										
1	**REVENUE**	**-**	**600,000,000.00**	**2,430,000,000.00**	**-**	**2,340,000,000.00**	**-**	**2,340,000,000.00**	**-**	**3,465,000,000.00**	**3,811,500,000.00**
13	**AID AND GRANTS**	**-**	**600,000,000.00**	**2,430,000,000.00**	**-**	**2,340,000,000.00**	**-**	**2,340,000,000.00**	**-**	**3,465,000,000.00**	**3,811,500,000.00**
1302	**GRANTS**	**-**	**600,000,000.00**	**2,430,000,000.00**	**-**	**2,340,000,000.00**	**-**	**2,340,000,000.00**	**-**	**3,465,000,000.00**	**3,811,500,000.00**
130201	**DOMESTIC GRANTS**	**-**	**600,000,000.00**	**2,430,000,000.00**	**-**	**2,340,000,000.00**	**-**	**2,340,000,000.00**	**-**	**3,465,000,000.00**	**3,811,500,000.00**
13020102	CAPITAL GRANTS FROM FGN	-	600,000,000.00	1,800,000,000.00	-	2,340,000,000.00	-	2,340,000,000.00	-	-	-
13020104	CAPITAL GRANTS FROM LGAS	-	-	630,000,000.00	-	-	-	-	-	3,465,000,000.00	3,811,500,000.00
	011101000100 - Bureau for Public Procurement (BPP)										
1	**REVENUE**	**150,484,014.95**	**126,564,000.00**	**126,564,000.00**	**473,112,475.37**	**614,573,000.00**	**-**	**614,573,000.00**	**-**	**620,718,800.00**	**626,926,100.00**
12	**INDEPENDENT REVENUE**	**150,484,014.95**	**126,564,000.00**	**126,564,000.00**	**473,112,475.37**	**614,573,000.00**	**-**	**614,573,000.00**	**-**	**620,718,800.00**	**626,926,100.00**
1202	**NON-TAX REVENUE**	**150,484,014.95**	**126,564,000.00**	**126,564,000.00**	**473,112,475.37**	**614,573,000.00**	**-**	**614,573,000.00**	**-**	**620,718,800.00**	**626,926,100.00**
120204	**FEES - GENERAL**	**150,484,014.95**	**126,564,000.00**	**126,564,000.00**	**473,112,475.37**	**614,573,000.00**	**-**	**614,573,000.00**	**-**	**620,718,800.00**	**626,926,100.00**
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	124,234,014.95	105,470,000.00	105,470,000.00	30,401,000.00	161,938,500.00	-	161,938,500.00	-	163,557,900.00	165,193,500.00
12020410	REGISTRATION FEES - GENERAL	26,250,000.00	21,094,000.00	21,094,000.00	-	152,634,500.00	-	152,634,500.00	-	154,160,900.00	155,702,600.00
12020473	CHARGES ON STATE GOVERNMENT CONTRACT	-	-	-	442,711,475.37	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
	011101800100 - Security and Special Services Department										
1	**REVENUE**	**2,430,500.00**	**3,375,100.00**	**3,375,100.00**	**1,972,500.00**	**5,235,100.00**	**-**	**5,235,100.00**	**-**	**5,287,700.00**	**5,340,800.00**
12	**INDEPENDENT REVENUE**	**2,430,500.00**	**3,375,100.00**	**3,375,100.00**	**1,972,500.00**	**5,235,100.00**	**-**	**5,235,100.00**	**-**	**5,287,700.00**	**5,340,800.00**
1202	**NON-TAX REVENUE**	**2,430,500.00**	**3,375,100.00**	**3,375,100.00**	**1,972,500.00**	**5,235,100.00**	**-**	**5,235,100.00**	**-**	**5,287,700.00**	**5,340,800.00**
120201	**LICENCES - GENERAL**	**-**	**-**	**-**	**-**	**95,200.00**	**-**	**95,200.00**	**-**	**96,300.00**	**97,400.00**
12020101	DRIVING LICENSES	-	-	-	-	72,500.00	-	72,500.00	-	73,300.00	74,100.00
12020159	HACKNEY PERMIT	-	-	-	-	22,700.00	-	22,700.00	-	23,000.00	23,300.00
120204	**FEES - GENERAL**	**2,430,500.00**	**3,375,100.00**	**3,375,100.00**	**1,972,500.00**	**5,139,900.00**	**-**	**5,139,900.00**	**-**	**5,191,400.00**	**5,243,400.00**
12020401	MOTOR VEHICLE FEES - GENERAL	-	-	-	-	35,800.00	-	35,800.00	-	36,200.00	36,600.00
12020402	TIMBER AND FOREST FEES	-	-	-	-	18,700.00	-	18,700.00	-	18,900.00	19,100.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	-	-	-	-	85,400.00	-	85,400.00	-	86,300.00	87,200.00
12020441	FIRE SAFETY INSPECTATIONS FEES	2,430,500.00	3,375,100.00	3,375,100.00	1,972,500.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
	016105600100 - State Action on Business Enabling Reforms (SABER)										
1	**REVENUE**	**-**	**14,000,000,000.00**	**16,500,000,000.00**	**14,244,693,363.30**	**4,069,350,000.00**	**-**	**4,069,350,000.00**	**-**	**6,104,025,000.00**	**9,156,037,500.00**
14	**CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS**	**-**	**14,000,000,000.00**	**16,500,000,000.00**	**14,244,693,363.30**	**4,069,350,000.00**	**-**	**4,069,350,000.00**	**-**	**6,104,025,000.00**	**9,156,037,500.00**
1403	**LOANS/ BORROWINGS RECEIPT**	**-**	**14,000,000,000.00**	**16,500,000,000.00**	**14,244,693,363.30**	**4,069,350,000.00**	**-**	**4,069,350,000.00**	**-**	**6,104,025,000.00**	**9,156,037,500.00**
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**-**	**14,000,000,000.00**	**16,500,000,000.00**	**14,244,693,363.30**	**4,069,350,000.00**	**-**	**4,069,350,000.00**	**-**	**6,104,025,000.00**	**9,156,037,500.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	-	14,000,000,000.00	16,500,000,000.00	14,244,693,363.30	4,069,350,000.00	-	4,069,350,000.00	-	6,104,025,000.00	9,156,037,500.00
	012300100100 - Ministry of Information and Strategy										
1	**REVENUE**	**-**	**8,067,100.00**	**8,067,100.00**	**-**	**1,781,900.00**	**-**	**1,781,900.00**	**-**	**1,799,900.00**	**1,818,100.00**
12	**INDEPENDENT REVENUE**	**-**	**8,067,100.00**	**8,067,100.00**	**-**	**1,781,900.00**	**-**	**1,781,900.00**	**-**	**1,799,900.00**	**1,818,100.00**
1202	**NON-TAX REVENUE**	**-**	**8,067,100.00**	**8,067,100.00**	**-**	**1,781,900.00**	**-**	**1,781,900.00**	**-**	**1,799,900.00**	**1,818,100.00**
120207	**EARNINGS -GENERAL**	**-**	**8,067,100.00**	**8,067,100.00**	**-**	**1,781,900.00**	**-**	**1,781,900.00**	**-**	**1,799,900.00**	**1,818,100.00**
12020721	EARNINGS FROM ADVERTISMENT AND ANNOUNCEMENT	-	159,000.00	159,000.00	-	35,200.00	-	35,200.00	-	35,600.00	36,000.00
12020752	EARNINGS FROM COMMERCIAL NEWS	-	79,500.00	79,500.00	-	17,600.00	-	17,600.00	-	17,800.00	18,000.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12020754	EARNINGS FROM PROGRAME SPONSORSHIP	-	7,064,700.00	7,064,700.00	-	1,560,300.00	-	1,560,300.00	-	1,576,000.00	1,591,800.00
12020755	EARNINGS FROM PUBLIC ANNOUNCEMENT & JINGLES	-	763,900.00	763,900.00	-	168,800.00	-	168,800.00	-	170,500.00	172,300.00
	012300300100 - Adamawa Television Corporation (ATV)										
1	**REVENUE**	**10,113,000.00**	**24,569,400.00**	**24,569,400.00**	**10,878,000.00**	**14,633,000.00**	**-**	**14,633,000.00**	**-**	**14,779,400.00**	**14,927,400.00**
12	**INDEPENDENT REVENUE**	**10,113,000.00**	**24,569,400.00**	**24,569,400.00**	**10,878,000.00**	**14,633,000.00**	**-**	**14,633,000.00**	**-**	**14,779,400.00**	**14,927,400.00**
1202	**NON-TAX REVENUE**	**10,113,000.00**	**24,569,400.00**	**24,569,400.00**	**10,878,000.00**	**14,633,000.00**	**-**	**14,633,000.00**	**-**	**14,779,400.00**	**14,927,400.00**
120207	**EARNINGS -GENERAL**	**10,113,000.00**	**24,569,400.00**	**24,569,400.00**	**10,878,000.00**	**14,633,000.00**	**-**	**14,633,000.00**	**-**	**14,779,400.00**	**14,927,400.00**
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	2,109,400.00	2,109,400.00	-	465,900.00	-	465,900.00	-	470,600.00	475,400.00
12020720	EARNINGS FROM PROGRAMME SPONSORSHIP	-	2,109,400.00	2,109,400.00	-	467,800.00	-	467,800.00	-	472,500.00	477,300.00
12020721	EARNINGS FROM ADVERTISMENT AND ANNOUNCEMENT	-	7,693,900.00	7,693,900.00	-	1,699,300.00	-	1,699,300.00	-	1,716,300.00	1,733,500.00
12020752	EARNINGS FROM COMMERCIAL NEWS	637,000.00	265,000.00	265,000.00	555,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
12020754	EARNINGS FROM PROGRAME SPONSORSHIP	2,020,000.00	5,300.00	5,300.00	3,790,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
12020755	EARNINGS FROM PUBLIC ANNOUNCEMENT & JINGLES	7,456,000.00	12,386,400.00	12,386,400.00	6,533,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
	012300400100 - Adamawa Broadcasting Corporation (ABC)										
1	**REVENUE**	**6,621,742.42**	**15,619,100.00**	**15,619,100.00**	**9,897,890.00**	**24,006,500.00**	**-**	**24,006,500.00**	**-**	**24,246,700.00**	**24,489,200.00**
12	**INDEPENDENT REVENUE**	**6,621,742.42**	**15,619,100.00**	**15,619,100.00**	**9,897,890.00**	**24,006,500.00**	**-**	**24,006,500.00**	**-**	**24,246,700.00**	**24,489,200.00**
1202	**NON-TAX REVENUE**	**6,621,742.42**	**15,619,100.00**	**15,619,100.00**	**9,897,890.00**	**24,006,500.00**	**-**	**24,006,500.00**	**-**	**24,246,700.00**	**24,489,200.00**
120207	**EARNINGS -GENERAL**	**6,621,742.42**	**15,619,100.00**	**15,619,100.00**	**9,897,890.00**	**24,006,500.00**	**-**	**24,006,500.00**	**-**	**24,246,700.00**	**24,489,200.00**
12020720	EARNINGS FROM PROGRAMME SPONSORSHIP	-	7,382,900.00	7,382,900.00	-	1,630,600.00	-	1,630,600.00	-	1,647,000.00	1,663,500.00
12020721	EARNINGS FROM ADVERTISMENT AND ANNOUNCEMENT	2,063,268.28	6,328,200.00	6,328,200.00	8,527,890.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
12020752	EARNINGS FROM COMMERCIAL NEWS	-	689,000.00	689,000.00	1,370,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
12020754	EARNINGS FROM PROGRAME SPONSORSHIP	4,558,474.14	1,219,000.00	1,219,000.00	-	2,375,900.00	-	2,375,900.00	-	2,399,700.00	2,423,700.00
	012301300100 - Government Printing Press (GPP)										
1	**REVENUE**	**2,997,510.00**	**12,926,700.00**	**12,926,700.00**	**3,583,890.00**	**12,759,600.00**	**-**	**12,759,600.00**	**-**	**12,887,400.00**	**13,016,400.00**
12	**INDEPENDENT REVENUE**	**2,997,510.00**	**12,926,700.00**	**12,926,700.00**	**3,583,890.00**	**12,759,600.00**	**-**	**12,759,600.00**	**-**	**12,887,400.00**	**13,016,400.00**
1202	**NON-TAX REVENUE**	**2,997,510.00**	**12,926,700.00**	**12,926,700.00**	**3,583,890.00**	**12,759,600.00**	**-**	**12,759,600.00**	**-**	**12,887,400.00**	**13,016,400.00**
120204	**FEES - GENERAL**	**2,535,870.00**	**10,812,000.00**	**10,812,000.00**	**2,799,340.00**	**2,058,600.00**	**-**	**2,058,600.00**	**-**	**2,079,200.00**	**2,100,000.00**
12020442	PRINTING FEES - GENERAL	2,535,870.00	10,547,000.00	10,547,000.00	2,799,340.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
12020446	LAND CLEARING FEES	-	265,000.00	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
120206	**SALES - GENERAL**	**461,640.00**	**2,114,700.00**	**2,114,700.00**	**784,550.00**	**10,234,200.00**	**-**	**10,234,200.00**	**-**	**10,336,600.00**	**10,440,000.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	461,640.00	1,054,700.00	1,054,700.00	784,550.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-	1,060,000.00	1,060,000.00	-	234,200.00	-	234,200.00	-	236,600.00	239,000.00
120207	**EARNINGS -GENERAL**	**-**	**-**	**-**	**-**	**466,800.00**	**-**	**466,800.00**	**-**	**471,600.00**	**476,400.00**
12020754	EARNINGS FROM PROGRAME SPONSORSHIP	-	-	-	-	133,400.00	-	133,400.00	-	134,800.00	136,200.00
12020755	EARNINGS FROM PUBLIC ANNOUNCEMENT & JINGLES	-	-	-	-	333,400.00	-	333,400.00	-	336,800.00	340,200.00
	012305500100 - Adamawa Press Limited (APL)										
1	**REVENUE**	**18,472,878.83**	**30,712,300.00**	**30,712,300.00**	**34,142,000.00**	**30,800,000.00**	**-**	**30,800,000.00**	**-**	**31,108,000.00**	**31,419,100.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12	**INDEPENDENT REVENUE**	**18,472,878.83**	**30,712,300.00**	**30,712,300.00**	**34,142,000.00**	**30,800,000.00**	**-**	**30,800,000.00**	**-**	**31,108,000.00**	**31,419,100.00**
1202	**NON-TAX REVENUE**	**18,472,878.83**	**30,712,300.00**	**30,712,300.00**	**34,142,000.00**	**30,800,000.00**	**-**	**30,800,000.00**	**-**	**31,108,000.00**	**31,419,100.00**
120206	**SALES - GENERAL**	**326,300.00**	**843,800.00**	**843,800.00**	**22,592,000.00**	**800,000.00**	**-**	**800,000.00**	**-**	**808,000.00**	**816,100.00**
12020633	SALES OF NEWPAPERS	326,300.00	843,800.00	843,800.00	22,592,000.00	800,000.00	-	800,000.00	-	808,000.00	816,100.00
120207	**EARNINGS -GENERAL**	**18,146,578.83**	**29,868,500.00**	**29,868,500.00**	**11,550,000.00**	**30,000,000.00**	**-**	**30,000,000.00**	**-**	**30,300,000.00**	**30,603,000.00**
12020721	EARNINGS FROM ADVERTISMENT AND ANNOUNCEMENT	18,146,578.83	29,868,500.00	29,868,500.00	11,550,000.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
	012500100100 - Office of the Head of Service										
1	**REVENUE**	**-**	**37,100.00**	**37,100.00**	**-**	**5,244,300.00**	**-**	**5,244,300.00**	**-**	**5,297,000.00**	**5,350,200.00**
12	**INDEPENDENT REVENUE**	**-**	**37,100.00**	**37,100.00**	**-**	**5,244,300.00**	**-**	**5,244,300.00**	**-**	**5,297,000.00**	**5,350,200.00**
1202	**NON-TAX REVENUE**	**-**	**37,100.00**	**37,100.00**	**-**	**5,244,300.00**	**-**	**5,244,300.00**	**-**	**5,297,000.00**	**5,350,200.00**
120206	**SALES - GENERAL**	**-**	**10,600.00**	**10,600.00**	**-**	**5,002,400.00**	**-**	**5,002,400.00**	**-**	**5,052,600.00**	**5,103,300.00**
12020648	SALES OF IN-SERVICES TRANING FORMS	-	5,300.00	5,300.00	-	1,200.00	-	1,200.00	-	1,300.00	1,400.00
12020649	SALES OF RETIREMENT FORMS	-	5,300.00	5,300.00	-	1,200.00	-	1,200.00	-	1,300.00	1,400.00
12020655	SALES OF STATE INDIGINE LETTER	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**-**	**26,500.00**	**26,500.00**	**-**	**241,900.00**	**-**	**241,900.00**	**-**	**244,400.00**	**246,900.00**
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	-	26,500.00	26,500.00	-	241,900.00	-	241,900.00	-	244,400.00	246,900.00
	012500500100 - Establishment and Training Department										
1	**REVENUE**	**842,300.00**	**1,625,100.00**	**1,625,100.00**	**1,010,000.00**	**1,929,800.00**	**-**	**1,929,800.00**	**-**	**1,949,300.00**	**1,969,000.00**
12	**INDEPENDENT REVENUE**	**842,300.00**	**1,625,100.00**	**1,625,100.00**	**1,010,000.00**	**1,929,800.00**	**-**	**1,929,800.00**	**-**	**1,949,300.00**	**1,969,000.00**
1202	**NON-TAX REVENUE**	**842,300.00**	**1,625,100.00**	**1,625,100.00**	**1,010,000.00**	**1,929,800.00**	**-**	**1,929,800.00**	**-**	**1,949,300.00**	**1,969,000.00**
120206	**SALES - GENERAL**	**342,300.00**	**517,400.00**	**517,400.00**	**760,000.00**	**918,000.00**	**-**	**918,000.00**	**-**	**927,300.00**	**936,700.00**
12020640	SALES OF EMPLOYMENT & CONTRACT REGISTRATION	-	-	-	7,500.00	76,000.00	-	76,000.00	-	76,800.00	77,600.00
12020648	SALES OF IN-SERVICES TRANING FORMS	26,600.00	42,200.00	42,200.00	385,000.00	66,000.00	-	66,000.00	-	66,700.00	67,400.00
12020649	SALES OF RETIREMENT FORMS	315,700.00	475,200.00	475,200.00	367,500.00	776,000.00	-	776,000.00	-	783,800.00	791,700.00
120207	**EARNINGS -GENERAL**	**-**	**53,000.00**	**53,000.00**	**-**	**11,800.00**	**-**	**11,800.00**	**-**	**12,000.00**	**12,200.00**
12020744	EARNINGS FROM INTERNET SERVICES	-	53,000.00	53,000.00	-	11,800.00	-	11,800.00	-	12,000.00	12,200.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**500,000.00**	**1,054,700.00**	**1,054,700.00**	**250,000.00**	**1,000,000.00**	**-**	**1,000,000.00**	**-**	**1,010,000.00**	**1,020,100.00**
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	500,000.00	1,054,700.00	1,054,700.00	250,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
	014000100100 - Office of the State Auditor General										
1	**REVENUE**	**-**	**-**	**-**	**-**	**171,592,500.00**	**-**	**171,592,500.00**	**-**	**173,308,500.00**	**175,041,600.00**
12	**INDEPENDENT REVENUE**	**-**	**-**	**-**	**-**	**171,592,500.00**	**-**	**171,592,500.00**	**-**	**173,308,500.00**	**175,041,600.00**
1202	**NON-TAX REVENUE**	**-**	**-**	**-**	**-**	**171,592,500.00**	**-**	**171,592,500.00**	**-**	**173,308,500.00**	**175,041,600.00**
120213	**RE-IMBURSEMENT GENERAL**	**-**	**-**	**-**	**-**	**171,592,500.00**	**-**	**171,592,500.00**	**-**	**173,308,500.00**	**175,041,600.00**
12021302	AUDIT FEES	-	-	-	-	171,592,500.00	-	171,592,500.00	-	173,308,500.00	175,041,600.00
	014700100100 - Civil Service Commission										
1	**REVENUE**	**467,825.00**	**105,500.00**	**105,500.00**	**86,000.00**	**100,000.00**	**-**	**100,000.00**	**-**	**101,000.00**	**102,100.00**
12	**INDEPENDENT REVENUE**	**467,825.00**	**105,500.00**	**105,500.00**	**86,000.00**	**100,000.00**	**-**	**100,000.00**	**-**	**101,000.00**	**102,100.00**
1202	**NON-TAX REVENUE**	**467,825.00**	**105,500.00**	**105,500.00**	**86,000.00**	**100,000.00**	**-**	**100,000.00**	**-**	**101,000.00**	**102,100.00**
120206	**SALES - GENERAL**	**467,825.00**	**105,500.00**	**105,500.00**	**86,000.00**	**100,000.00**	**-**	**100,000.00**	**-**	**101,000.00**	**102,100.00**
12020622	SALES OF TRANSFER OF SERVICE FORMS	467,825.00	105,500.00	105,500.00	86,000.00	100,000.00	-	100,000.00	-	101,000.00	102,100.00
	021500100100 - Ministry of Agriculture										
1	**REVENUE**	**1,031,210,294.00**	**16,016,930,700.00**	**16,016,930,700.00**	**1,132,020,369.00**	**5,681,675,810.00**	**-**	**5,681,675,810.00**	**-**	**10,016,308,370.00**	**10,744,045,850.00**
12	**INDEPENDENT REVENUE**	**1,031,210,294.00**	**3,729,465,600.00**	**3,729,465,600.00**	**1,132,020,369.00**	**2,820,424,490.00**	**-**	**2,820,424,490.00**	**-**	**3,043,264,600.00**	**3,073,697,700.00**
1201	**TAX REVENUE**	**1,024,434,194.00**	**3,691,450,000.00**	**3,691,450,000.00**	**1,131,417,369.00**	**2,807,291,490.00**	**-**	**2,807,291,490.00**	**-**	**3,030,000,000.00**	**3,060,300,000.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
120103	**OTHER TAXES**	**1,024,434,194.00**	**3,691,450,000.00**	**3,691,450,000.00**	**1,131,417,369.00**	**2,807,291,490.00**	**-**	**2,807,291,490.00**	**-**	**3,030,000,000.00**	**3,060,300,000.00**
12010307	PRODUCE SALES TAX	1,024,434,194.00	3,691,450,000.00	3,691,450,000.00	1,131,417,369.00	2,807,291,490.00	-	2,807,291,490.00	-	3,030,000,000.00	3,060,300,000.00
1202	**NON-TAX REVENUE**	**6,776,100.00**	**38,015,600.00**	**38,015,600.00**	**603,000.00**	**13,133,000.00**	**-**	**13,133,000.00**	**-**	**13,264,600.00**	**13,397,700.00**
120201	**LICENCES - GENERAL**	**-**	**105,500.00**	**105,500.00**	**-**	**2,500,000.00**	**-**	**2,500,000.00**	**-**	**2,525,000.00**	**2,550,300.00**
12020130	PRODUCE BUYING/MERCHANT LICENSES	-	105,500.00	105,500.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,550,300.00
120204	**FEES - GENERAL**	**6,356,100.00**	**37,435,200.00**	**37,435,200.00**	**218,000.00**	**9,621,200.00**	**-**	**9,621,200.00**	**-**	**9,717,600.00**	**9,815,100.00**
12020410	REGISTRATION FEES - GENERAL	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	510,100.00
12020424	FOOD AND SOCIAL SERVICES FEES	-	5,650,000.00	5,650,000.00	-	1,247,900.00	-	1,247,900.00	-	1,260,400.00	1,273,100.00
12020444	APPLICATION FEES PRODUCE MERCHANTS	-	11,700.00	11,700.00	-	2,600.00	-	2,600.00	-	2,700.00	2,800.00
12020445	GRADING FEES	6,356,100.00	5,273,500.00	5,273,500.00	218,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
12020455	BEACON PLACEMENT FEES	-	-	-	-	18,000.00	-	18,000.00	-	18,200.00	18,400.00
12020458	TRADE ANIMAL FEES	-	26,500,000.00	26,500,000.00	-	5,852,700.00	-	5,852,700.00	-	5,911,300.00	5,970,500.00
120205	**FINES - GENERAL**	**-**	**53,000.00**	**53,000.00**	**-**	**11,800.00**	**-**	**11,800.00**	**-**	**12,000.00**	**12,200.00**
12020508	SANITATION FINE	-	53,000.00	53,000.00	-	11,800.00	-	11,800.00	-	12,000.00	12,200.00
120206	**SALES - GENERAL**	**420,000.00**	**421,900.00**	**421,900.00**	**385,000.00**	**1,000,000.00**	**-**	**1,000,000.00**	**-**	**1,010,000.00**	**1,020,100.00**
12020630	SALES OF SEEDLINGS/FRUITS	420,000.00	421,900.00	421,900.00	385,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
14	**CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS**	**-**	**12,287,465,100.00**	**12,287,465,100.00**	**-**	**2,861,251,320.00**	**-**	**2,861,251,320.00**	**-**	**6,973,043,770.00**	**7,670,348,150.00**
1403	**LOANS/ BORROWINGS RECEIPT**	**-**	**12,287,465,100.00**	**12,287,465,100.00**	**-**	**2,861,251,320.00**	**-**	**2,861,251,320.00**	**-**	**6,973,043,770.00**	**7,670,348,150.00**
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**-**	**12,287,465,100.00**	**12,287,465,100.00**	**-**	**2,861,251,320.00**	**-**	**2,861,251,320.00**	**-**	**6,973,043,770.00**	**7,670,348,150.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	-	12,287,465,100.00	12,287,465,100.00	-	2,861,251,320.00	-	2,861,251,320.00	-	6,973,043,770.00	7,670,348,150.00
	022000100100 - Ministry of Finance										
1	**REVENUE**	**62,139,595.00**	**145,220,000.00**	**145,220,000.00**	**124,115,495.00**	**274,783,500.00**	**-**	**274,783,500.00**	**-**	**277,531,500.00**	**280,307,000.00**
12	**INDEPENDENT REVENUE**	**62,139,595.00**	**145,220,000.00**	**145,220,000.00**	**124,115,495.00**	**274,783,500.00**	**-**	**274,783,500.00**	**-**	**277,531,500.00**	**280,307,000.00**
1202	**NON-TAX REVENUE**	**62,139,595.00**	**145,220,000.00**	**145,220,000.00**	**124,115,495.00**	**274,783,500.00**	**-**	**274,783,500.00**	**-**	**277,531,500.00**	**280,307,000.00**
120201	**LICENCES - GENERAL**	**-**	**10,600,000.00**	**10,600,000.00**	**-**	**14,345,500.00**	**-**	**14,345,500.00**	**-**	**14,489,000.00**	**14,633,900.00**
12020159	HACKNEY PERMIT	-	10,600,000.00	10,600,000.00	-	14,345,500.00	-	14,345,500.00	-	14,489,000.00	14,633,900.00
120206	**SALES - GENERAL**	**-**	**2,650,000.00**	**2,650,000.00**	**-**	**585,300.00**	**-**	**585,300.00**	**-**	**591,200.00**	**597,200.00**
12020619	SALES OF PRODUCTS	-	2,650,000.00	2,650,000.00	-	585,300.00	-	585,300.00	-	591,200.00	597,200.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**62,135,858.00**	**131,970,000.00**	**131,970,000.00**	**124,115,495.00**	**259,852,700.00**	**-**	**259,852,700.00**	**-**	**262,451,300.00**	**265,075,900.00**
12020803	RENT ON GOVT BUILDINGS	-	26,500,000.00	26,500,000.00	-	9,852,700.00	-	9,852,700.00	-	9,951,300.00	10,050,900.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	62,135,858.00	105,470,000.00	105,470,000.00	124,115,495.00	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
120212	**INTEREST EARNED**	**3,737.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
12021210	BANK INTEREST	3,737.00	-	-	-	-	-	-	-	-	-
	022000700100 - Office of the Accountant General										
1	**REVENUE**	**241,916,627,104.17**	**429,912,000,000.00**	**509,327,434,995.78**	**254,291,232,993.32**	**471,060,709,697.79**	**44,987,770,785.37**	**516,048,480,483.16**	**-**	**528,288,392,850.00**	**527,725,826,360.00**
11	**GOVERNMENT SHARE OF FAAC**	**135,724,201,938.23**	**370,132,000,000.00**	**370,132,000,000.00**	**219,021,207,153.53**	**423,595,198,307.79**	**35,599,676,975.37**	**459,194,875,283.16**	**-**	**447,755,392,850.00**	**433,757,526,360.00**
1101	**GOVERNMENT SHARE OF FAAC**	**135,724,201,938.23**	**370,132,000,000.00**	**370,132,000,000.00**	**219,021,207,153.53**	**423,595,198,307.79**	**35,599,676,975.37**	**459,194,875,283.16**	**-**	**447,755,392,850.00**	**433,757,526,360.00**
110101	**STATE GOVERNMENT SHARE OF STATUTORY REVENUES**	**14,620,681,326.07**	**53,000,000,000.00**	**53,000,000,000.00**	**75,175,833,872.14**	**89,243,259,910.00**	**12,000,000,000.00**	**101,243,259,910.00**	**-**	**111,371,966,750.00**	**94,010,265,860.00**
11010101	STATUTORY ALLOCATION	14,620,681,326.07	53,000,000,000.00	53,000,000,000.00	75,175,833,872.14	89,243,259,910.00	12,000,000,000.00	101,243,259,910.00	-	111,371,966,750.00	94,010,265,860.00
110102	**STATE GOVERNMENT SHARE OF VAT**	**68,059,760,759.02**	**91,000,000,000.00**	**91,000,000,000.00**	**86,652,027,902.42**	**106,364,918,650.00**	**3,599,676,975.37**	**109,964,595,625.37**	**-**	**105,916,535,900.00**	**106,975,701,200.00**
11010201	SHARE OF VAT	68,059,760,759.02	91,000,000,000.00	91,000,000,000.00	86,652,027,902.42	106,364,918,650.00	3,599,676,975.37	109,964,595,625.37	-	105,916,535,900.00	106,975,701,200.00
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES**	**53,043,759,853.14**	**226,132,000,000.00**	**226,132,000,000.00**	**57,193,345,378.97**	**227,987,019,747.79**	**20,000,000,000.00**	**247,987,019,747.79**	**-**	**230,466,890,200.00**	**232,771,559,300.00**
11010302	EXCESS NON-OIL	6,167,846,999.18	12,000,000,000.00	12,000,000,000.00	3,365,413,567.71	29,691,710,900.00	-	29,691,710,900.00	-	29,988,628,100.00	30,288,514,400.00
11010303	EXCHANGE GAIN	30,536,518,000.99	50,000,000,000.00	50,000,000,000.00	4,343,609,746.56	7,791,479,670.00	-	7,791,479,670.00	-	7,869,394,500.00	7,948,088,500.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
11010304	ECOLOGICAL/FLOOD FUNDS	1,437,844,137.00	10,632,000,000.00	10,632,000,000.00	2,294,515,425.56	3,000,000,000.00	-	3,000,000,000.00	-	3,030,000,000.00	3,060,300,000.00
11010305	ELECTRONIC MONEY TRANFER LEVY	-	3,500,000,000.00	3,500,000,000.00	4,524,861,226.03	3,772,634,260.00	-	3,772,634,260.00	-	3,810,360,700.00	3,848,464,400.00
11010311	NATIONAL LIQUIDIFIED NATURAL GAS DIVIDEND	-	-	-	-	117,205,969,687.79	-	117,205,969,687.79	-	118,378,029,400.00	119,561,809,700.00
11010313	STATE INFRASTRUCTURE AND SECURITY	-	42,000,000,000.00	42,000,000,000.00	34,216,216,216.23	25,225,225,230.00	10,000,000,000.00	35,225,225,230.00	-	25,577,477,500.00	25,833,252,300.00
11010314	SIGNATURE BONUS	-	60,000,000,000.00	60,000,000,000.00	-	40,000,000,000.00	10,000,000,000.00	50,000,000,000.00	-	40,500,000,000.00	40,905,000,000.00
11010399	OTHER FAAC DISTRIBUTIONS	14,901,550,715.97	48,000,000,000.00	48,000,000,000.00	8,448,729,196.88	1,300,000,000.00	-	1,300,000,000.00	-	1,313,000,000.00	1,326,130,000.00
13	**AID AND GRANTS**	**74,192,425,165.94**	**-**	**79,415,434,995.78**	**35,270,025,839.79**	**-**	**-**	**-**	**-**	**1,320,000,000.00**	**1,452,000,000.00**
1302	**GRANTS**	**74,192,425,165.94**	**-**	**79,415,434,995.78**	**35,270,025,839.79**	**-**	**-**	**-**	**-**	**1,320,000,000.00**	**1,452,000,000.00**
130201	**DOMESTIC GRANTS**	**74,192,425,165.94**	**-**	**79,415,434,995.78**	**35,270,025,839.79**	**-**	**-**	**-**	**-**	**1,320,000,000.00**	**1,452,000,000.00**
13020102	CAPITAL GRANTS FROM FGN	74,192,425,165.94	-	79,415,434,995.78	35,270,025,839.79	-	-	-	-	1,320,000,000.00	1,452,000,000.00
14	**CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS**	**32,000,000,000.00**	**59,780,000,000.00**	**59,780,000,000.00**	**-**	**47,465,511,390.00**	**9,388,093,810.00**	**56,853,605,200.00**	**-**	**79,213,000,000.00**	**92,516,300,000.00**
1403	**LOANS/ BORROWINGS RECEIPT**	**32,000,000,000.00**	**59,780,000,000.00**	**59,780,000,000.00**	**-**	**47,465,511,390.00**	**9,388,093,810.00**	**56,853,605,200.00**	**-**	**79,213,000,000.00**	**92,516,300,000.00**
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**32,000,000,000.00**	**59,780,000,000.00**	**59,780,000,000.00**	**-**	**47,465,511,390.00**	**9,388,093,810.00**	**56,853,605,200.00**	**-**	**79,213,000,000.00**	**92,516,300,000.00**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	-	34,780,000,000.00	34,780,000,000.00	-	33,465,511,390.00	9,388,093,810.00	42,853,605,200.00	-	51,713,000,000.00	62,266,300,000.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	32,000,000,000.00	-	-	-	-	-	-	-	-	-
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	-	25,000,000,000.00	25,000,000,000.00	-	14,000,000,000.00	-	14,000,000,000.00	-	27,500,000,000.00	30,250,000,000.00
	022000800100 - Board of Internal Revenue										
1	**REVENUE**	**12,134,555,390.65**	**12,917,102,300.00**	**12,917,102,300.00**	**13,417,350,998.53**	**14,755,346,000.00**	**-**	**14,755,346,000.00**	**-**	**14,902,903,600.00**	**15,051,936,800.00**
12	**INDEPENDENT REVENUE**	**12,134,555,390.65**	**12,917,102,300.00**	**12,917,102,300.00**	**13,417,350,998.53**	**14,755,346,000.00**	**-**	**14,755,346,000.00**	**-**	**14,902,903,600.00**	**15,051,936,800.00**
1201	**TAX REVENUE**	**10,960,861,500.12**	**11,897,585,700.00**	**11,897,585,700.00**	**12,566,468,346.91**	**13,646,972,600.00**	**-**	**13,646,972,600.00**	**-**	**13,783,442,500.00**	**13,921,277,000.00**
120101	**PERSONAL TAXES**	**8,204,185,747.14**	**10,879,166,800.00**	**10,879,166,800.00**	**11,872,976,638.77**	**13,222,290,400.00**	**-**	**13,222,290,400.00**	**-**	**13,354,513,400.00**	**13,488,058,600.00**
12010101	DIRECT ASSESSMENT	197,903,720.80	210,940,000.00	210,940,000.00	191,333,154.24	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
12010102	PAY AS YOU EARN (PAYE) FEDERAL	-	2,599,771,800.00	-	5,090,563,943.39	1,000,000,000.00	-	1,000,000,000.00	-	1,010,000,000.00	1,020,100,000.00
12010103	PAY AS YOU EARN (PAYE) STATE	1,888,717,605.65	1,898,460,000.00	1,898,460,000.00	3,203,246,362.16	3,600,000,000.00	-	3,600,000,000.00	-	3,636,000,000.00	3,672,360,000.00
12010104	PAY AS YOU EARN (PAYE)LOCAL GOVERNMENT	154,534,269.69	369,145,000.00	369,145,000.00	201,722,470.59	318,290,400.00	-	318,290,400.00	-	321,473,400.00	324,688,200.00
12010105	PAY AS YOU EARN (PAYE)COMPANIES	3,147,962,022.99	2,636,750,000.00	2,636,750,000.00	3,164,622,846.49	2,904,000,000.00	-	2,904,000,000.00	-	2,933,040,000.00	2,962,370,400.00
12010106	PAY AS YOU EARN (PAYE) (A/V) ARREARS	2,815,068,128.01	3,164,100,000.00	5,763,871,800.00	21,487,861.90	5,200,000,000.00	-	5,200,000,000.00	-	5,252,000,000.00	5,304,520,000.00
120103	**OTHER TAXES**	**2,756,675,752.98**	**1,018,418,900.00**	**1,018,418,900.00**	**693,491,708.14**	**424,682,200.00**	**-**	**424,682,200.00**	**-**	**428,929,100.00**	**433,218,400.00**
12010301	5% WHT ON PAYMENT TO CONTRACTORS	469,507,791.87	843,760,000.00	843,760,000.00	601,017,696.98	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
12010302	10% WHT ON RENT	11,921,662.97	21,094,000.00	21,094,000.00	10,117,398.42	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
12010303	DEVELOPMENTAL LEVY - GENERAL	3,064,810.84	21,094,000.00	21,094,000.00	3,417,803.48	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
12010304	STAMP DUTIES (STATE)	5,815,298.92	5,273,500.00	5,273,500.00	3,049,131.84	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
12010305	CAPITAL GAINS TAX	13,255,000.00	105,470,000.00	105,470,000.00	21,448,000.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
12010306	POOLS BETTING\CASINO\SNOOKER	1,129,648.98	527,400.00	527,400.00	16,311,302.60	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
12010307	PRODUCE SALES TAX	-	21,200,000.00	21,200,000.00	-	4,682,200.00	-	4,682,200.00	-	4,729,100.00	4,776,400.00
12010310	WHT ON BANK INTEREST	2,251,981,539.40	-	-	38,130,374.82	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
1202	**NON-TAX REVENUE**	**1,173,693,890.53**	**1,019,516,600.00**	**1,019,516,600.00**	**850,882,651.62**	**1,108,373,400.00**	**-**	**1,108,373,400.00**	**-**	**1,119,461,100.00**	**1,130,659,800.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
120201	**LICENCES - GENERAL**	**90,180,639.37**	**209,590,500.00**	**209,590,500.00**	**89,884,495.00**	**167,948,500.00**	**-**	**167,948,500.00**	**-**	**169,629,000.00**	**171,326,200.00**
12020101	DRIVING LICENSES	36,439,732.00	52,735,000.00	52,735,000.00	44,680,245.00	60,000,000.00	-	60,000,000.00	-	60,600,000.00	61,206,000.00
12020102	PLASTIC NUMBER PLATE	1,752,805.37	1,582,100.00	1,582,100.00	-	349,500.00	-	349,500.00	-	353,000.00	356,600.00
12020103	FISHING LICENSES	-	530,000.00	530,000.00	-	117,100.00	-	117,100.00	-	118,300.00	119,500.00
12020104	WILD LIFE HUNTING LICENSES	-	47,700.00	47,700.00	-	10,600.00	-	10,600.00	-	10,800.00	11,000.00
12020105	POOLS AND GAMING MACHINES LICENSES	-	97,579,500.00	97,579,500.00	-	21,551,000.00	-	21,551,000.00	-	21,766,600.00	21,984,300.00
12020106	CINEMATOGRAPHY LICENCES	-	1,060,000.00	1,060,000.00	-	234,200.00	-	234,200.00	-	236,600.00	239,000.00
12020108	OPERATING PERMIT FOR TRANSPORT UNIONS	-	132,500.00	132,500.00	-	29,300.00	-	29,300.00	-	29,600.00	29,900.00
12020109	OPERATING PERMIT FOR WATER WAYS ASSOCIATION/ UNIONS	-	21,200.00	21,200.00	-	4,700.00	-	4,700.00	-	4,800.00	4,900.00
12020111	HIDES & SKIN LOADING LICENSE	-	434,200.00	434,200.00	-	95,900.00	-	95,900.00	-	96,900.00	97,900.00
12020112	MEAT STORAGE AND SALES LICENSE	-	1,911,600.00	1,911,600.00	-	422,200.00	-	422,200.00	-	426,500.00	430,800.00
12020114	HAWKING PERMIT	-	16,000.00	16,000.00	-	3,600.00	-	3,600.00	-	3,700.00	3,800.00
12020115	RENUWAL OF LICENSE TO PRACTICE	-	17,000.00	17,000.00	-	3,800.00	-	3,800.00	-	3,900.00	4,000.00
12020125	DRIED FISH & MEAT LICENSES	-	10,600.00	10,600.00	-	2,400.00	-	2,400.00	-	2,500.00	2,600.00
12020132	HERBAL PRACTICE PERMIT (FULL REGISGRATION)	-	47,700.00	47,700.00	-	10,600.00	-	10,600.00	-	10,800.00	11,000.00
12020135	POOL BETTING & CASINO LICENSES/GAMING	-	14,695,600.00	14,695,600.00	-	3,912,300.00	-	3,912,300.00	-	3,951,500.00	3,991,100.00
12020138	DRIVERS' LICENSES	46,950,702.00	31,004,100.00	31,004,100.00	36,914,800.00	70,000,000.00	-	70,000,000.00	-	70,700,000.00	71,407,000.00
12020143	FOREST LISCENCE,CHAIN SAW LICENCES	-	9,100.00	9,100.00	-	2,100.00	-	2,100.00	-	2,200.00	2,300.00
12020147	LICENCE FOR TRANSPORT OPERATORS, KEKE RIDER, BUSES & T	-	371,000.00	371,000.00	-	82,000.00	-	82,000.00	-	82,900.00	83,800.00
12020149	LICENSES OF MEDICINE STORES/HERBS CENTER	-	265,000.00	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
12020150	CHEMICAL LICENCE FOR ARGO/CHEM. INSECTICIDES	-	265,000.00	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
12020152	LEARNERS PERMIT	1,192,000.00	1,582,100.00	1,582,100.00	1,332,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
12020159	HACKNEY PERMIT	3,289,000.00	5,273,500.00	5,273,500.00	4,301,000.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,120,600.00
12020169	LOCAL VEHICLE BRANDING LICENSES	556,400.00	-	-	2,656,450.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,060,300.00
120204	**FEES - GENERAL**	**38,294,238.00**	**247,261,000.00**	**247,472,000.00**	**43,046,844.00**	**77,067,800.00**	**-**	**77,067,800.00**	**-**	**77,840,100.00**	**78,620,400.00**
12020401	MOTOR VEHICLE FEES - GENERAL	7,555,045.00	52,735,000.00	52,735,000.00	7,936,198.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
12020402	TIMBER AND FOREST FEES	-	37,100.00	37,100.00	-	8,200.00	-	8,200.00	-	8,300.00	8,400.00
12020403	RENEWAL FEES - GENERAL	-	5,300,000.00	5,300,000.00	-	1,170,600.00	-	1,170,600.00	-	1,182,400.00	1,194,300.00
12020405	LAND/SURVEY/INSPECTION FEES - GENERAL	-	2,120,000.00	2,120,000.00	-	468,300.00	-	468,300.00	-	473,000.00	477,800.00
12020406	AUDIT/FINANCIAL CONSULTING FEES - GENERAL	70,000.00	527,400.00	527,400.00	45,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY FEES	-	2,650,000.00	2,650,000.00	-	585,300.00	-	585,300.00	-	591,200.00	597,200.00
12020410	REGISTRATION FEES - GENERAL	1,704,600.00	21,094,000.00	21,094,000.00	-	4,658,800.00	-	4,658,800.00	-	4,705,400.00	4,752,500.00
12020411	COURT FEES - GENERAL	-	2,650,000.00	2,650,000.00	-	615,600.00	-	615,600.00	-	621,800.00	628,100.00
12020412	REGISTRATION OF PRIVATE SCHOOLS	-	95,400.00	95,400.00	-	21,100.00	-	21,100.00	-	21,400.00	21,700.00
12020414	ADMIN CHARGES	-	47,700.00	47,700.00	-	10,600.00	-	10,600.00	-	10,800.00	11,000.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	-	10,600.00	10,600.00	-	2,400.00	-	2,400.00	-	2,500.00	2,600.00

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12020424	FOOD AND SOCIAL SERVICES FEES	-	42,400.00	42,400.00	-	9,400.00	-	9,400.00	-	9,500.00	9,600.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	-	100,700.00	100,700.00	-	22,300.00	-	22,300.00	-	22,600.00	22,900.00
12020426	REGISTRATION OF WOMEN GROUPS	-	15,900.00	15,900.00	-	3,600.00	-	3,600.00	-	3,700.00	3,800.00
12020428	REGISTRATION OF PRIVATE HOSPITALS/DISPENSARIES FEES	-	132,500.00	132,500.00	-	29,300.00	-	29,300.00	-	29,600.00	29,900.00
12020430	NURSERY/MATERNITY HOMES FEES	-	106,000.00	106,000.00	-	1,645,800.00	-	1,645,800.00	-	1,662,300.00	1,679,000.00
12020433	DEFECT VEHICLE INSPECTION FEES	-	2,700.00	2,700.00	-	600.00	-	600.00	-	700.00	800.00
12020434	IMPOUNDED VEHICLE PACKING FEES	-	10,600.00	10,600.00	-	2,400.00	-	2,400.00	-	2,500.00	2,600.00
12020441	FIRE SAFETY INSPECTATIONS FEES	-	53,000.00	53,000.00	-	11,800.00	-	11,800.00	-	12,000.00	12,200.00
12020445	GRADING FEES	-	265,000.00	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
12020447	SIGN BILL BOARD AND ADVERTS FEES	-	42,400.00	42,400.00	-	9,400.00	-	9,400.00	-	9,500.00	9,600.00
12020451	APPROVAL OF BUILDING PLANS FEES	-	1,060,000.00	1,060,000.00	-	264,600.00	-	264,600.00	-	267,300.00	270,000.00
12020454	SEARCH FEES	-	795,000.00	795,000.00	-	175,600.00	-	175,600.00	-	177,400.00	179,200.00
12020455	BEACON PLACEMENT FEES	-	424,000.00	424,000.00	-	93,700.00	-	93,700.00	-	94,700.00	95,700.00
12020456	SLAUGHTER PREMISES FEES	-	2,120,000.00	2,120,000.00	-	548,000.00	-	548,000.00	-	553,500.00	559,100.00
12020458	TRADE ANIMAL FEES	-	132,476,140.00	132,476,140.00	-	29,258,100.00	-	29,258,100.00	-	29,550,700.00	29,846,300.00
12020464	DAILY TOLL TICKET FEES	-	156,360.00	156,360.00	-	34,600.00	-	34,600.00	-	35,000.00	35,400.00
12020466	FACILITY FEES	574,393.00	2,650,000.00	2,650,000.00	462,546.00	500,000.00	-	500,000.00	-	505,000.00	510,100.00
12020468	TRANSFER OF OWNERSHIP FEES	2,502,775.00	5,273,500.00	5,273,500.00	2,636,125.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,060,300.00
12020469	CERTIFICATE OF ROAD WORTHINESS FEES	25,887,425.00	10,547,000.00	10,547,000.00	31,966,975.00	16,990,500.00	-	16,990,500.00	-	17,160,500.00	17,332,200.00
12020471	IDENTITY CARD FEES[ID]	-	53,000.00	53,000.00	-	11,800.00	-	11,800.00	-	12,000.00	12,200.00
12020482	APPLICATION FEES/CONSENT LETTER	-	2,650,000.00	2,650,000.00	-	585,300.00	-	585,300.00	-	591,200.00	597,200.00
12020486	REGISTRATION\RENEWAL OF CULTURAL ASSOCIATION/WASTE COLLECTORS	-	63,600.00	63,600.00	-	14,100.00	-	14,100.00	-	14,300.00	14,500.00
12020487	TENEMENT CERTIFICATE OF OCCUPANCY FEE	-	954,000.00	954,000.00	-	210,700.00	-	210,700.00	-	212,900.00	215,100.00
12020492	CHANGE OF COURSE APPLICATICATION FEES	-	-	211,000.00	-	46,700.00	-	46,700.00	-	47,200.00	47,700.00
120205	**FINES - GENERAL**	**-**	**5,733,600.00**	**5,522,600.00**	**-**	**1,233,200.00**	**-**	**1,233,200.00**	**-**	**1,245,700.00**	**1,258,300.00**
12020501	PENALTY FOR OFFENCES - GENERAL	-	63,600.00	63,600.00	-	14,100.00	-	14,100.00	-	14,300.00	14,500.00
12020505	ROAD TRAFFIC (MISC. OFF)	-	211,000.00	-	-	-	-	-	-	-	-
12020508	SANITATION FINE	-	159,000.00	159,000.00	-	35,200.00	-	35,200.00	-	35,600.00	36,000.00
12020511	COURT FINE	-	5,300,000.00	5,300,000.00	-	1,183,900.00	-	1,183,900.00	-	1,195,800.00	1,207,800.00
120206	**SALES - GENERAL**	**-**	**259,700.00**	**259,700.00**	**-**	**57,700.00**	**-**	**57,700.00**	**-**	**58,600.00**	**59,500.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	-	53,000.00	53,000.00	-	11,800.00	-	11,800.00	-	12,000.00	12,200.00
12020622	SALES OF TRANSFER OF SERVICE FORMS	-	42,400.00	42,400.00	-	9,400.00	-	9,400.00	-	9,500.00	9,600.00
12020639	SALES OF IN SERVICE FORM	-	53,000.00	53,000.00	-	11,800.00	-	11,800.00	-	12,000.00	12,200.00
12020648	SALES OF IN-SERVICES TRANING FORMS	-	5,300.00	5,300.00	-	1,200.00	-	1,200.00	-	1,300.00	1,400.00
12020649	SALES OF RETIREMENT FORMS	-	106,000.00	106,000.00	-	23,500.00	-	23,500.00	-	23,800.00	24,100.00

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120207	**EARNINGS -GENERAL**	**1,045,219,013.16**	**534,194,500.00**	**534,194,500.00**	**715,000,000.00**	**848,272,100.00**	**-**	**848,272,100.00**	**-**	**856,755,200.00**	**865,323,200.00**
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-	2,200.00	2,200.00	-	500.00	-	500.00	-	600.00	700.00
12020717	EARNINGS FROM HOTELS	-	63,600.00	63,600.00	-	14,100.00	-	14,100.00	-	14,300.00	14,500.00
12020721	EARNINGS FROM ADVERTISMENT AND ANNOUNCEMENT	-	42,400.00	42,400.00	-	9,400.00	-	9,400.00	-	9,500.00	9,600.00
12020723	EARNINGS FROM GATE TAKINGS	-	15,900.00	15,900.00	-	3,600.00	-	3,600.00	-	3,700.00	3,800.00
12020725	RETAINED EARNINGS ON COLLECTION	1,045,219,013.16	530,000,000.00	530,000,000.00	715,000,000.00	830,000,000.00	-	830,000,000.00	-	838,300,000.00	846,683,000.00
12020747	TRIP EARNINGS - LOCAL VEHICLES (LV)	-	901,000.00	901,000.00	-	199,000.00	-	199,000.00	-	201,000.00	203,100.00
12020752	EARNINGS FROM COMMERCIAL NEWS	-	42,400.00	42,400.00	-	9,400.00	-	9,400.00	-	9,500.00	9,600.00
12020754	EARNINGS FROM PROGRAME SPONSORSHIP	-	2,650,000.00	2,650,000.00	-	585,300.00	-	585,300.00	-	591,200.00	597,200.00
12020755	EARNINGS FROM PUBLIC ANNOUNCEMENT & JINGLES	-	265,000.00	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
12020770	EARNINGS FROM RIBADU SQUARE HIRE OF OPEN AIR SPACE	-	212,000.00	212,000.00	-	17,392,200.00	-	17,392,200.00	-	17,566,200.00	17,741,900.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**-**	**8,586,000.00**	**8,586,000.00**	**-**	**1,896,500.00**	**-**	**1,896,500.00**	**-**	**1,915,700.00**	**1,935,000.00**
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	-	5,300,000.00	5,300,000.00	-	1,170,600.00	-	1,170,600.00	-	1,182,400.00	1,194,300.00
12020820	RENT FROM HOUSING ESTATES	-	3,180,000.00	3,180,000.00	-	702,400.00	-	702,400.00	-	709,500.00	716,600.00
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	-	106,000.00	106,000.00	-	23,500.00	-	23,500.00	-	23,800.00	24,100.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**-**	**8,586,000.00**	**8,586,000.00**	**-**	**1,896,400.00**	**-**	**1,896,400.00**	**-**	**1,915,500.00**	**1,934,800.00**
12020901	RENT ON GOVT. LAND	-	636,000.00	636,000.00	-	140,500.00	-	140,500.00	-	142,000.00	143,500.00
12020907	GROUND RENT	-	7,950,000.00	7,950,000.00	-	1,755,900.00	-	1,755,900.00	-	1,773,500.00	1,791,300.00
120211	**INVESTMENT INCOME**	**-**	**5,300.00**	**5,300.00**	**-**	**1,200.00**	**-**	**1,200.00**	**-**	**1,300.00**	**1,400.00**
12021102	DIVIDEND RECEIVED	-	5,300.00	5,300.00	-	1,200.00	-	1,200.00	-	1,300.00	1,400.00
120212	**INTEREST EARNED**	**-**	**5,300,000.00**	**5,300,000.00**	**2,951,312.62**	**10,000,000.00**	**-**	**10,000,000.00**	**-**	**10,100,000.00**	**10,201,000.00**
12021210	BANK INTEREST	-	5,300,000.00	5,300,000.00	2,951,312.62	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
	022200100100 - Ministry of Commerce										
1	**REVENUE**	**31,776,550.00**	**116,943,500.00**	**116,943,500.00**	**56,790,331.50**	**604,374,700.00**	**-**	**604,374,700.00**	**-**	**610,418,700.00**	**616,523,000.00**
12	**INDEPENDENT REVENUE**	**31,776,550.00**	**116,943,500.00**	**116,943,500.00**	**56,790,331.50**	**604,374,700.00**	**-**	**604,374,700.00**	**-**	**610,418,700.00**	**616,523,000.00**
1202	**NON-TAX REVENUE**	**31,776,550.00**	**116,943,500.00**	**116,943,500.00**	**56,790,331.50**	**604,374,700.00**	**-**	**604,374,700.00**	**-**	**610,418,700.00**	**616,523,000.00**
120201	**LICENCES - GENERAL**	**-**	**68,900.00**	**68,900.00**	**-**	**182,000.00**	**-**	**182,000.00**	**-**	**183,900.00**	**185,800.00**
12020111	HIDES & SKIN LOADING LICENSE	-	68,900.00	68,900.00	-	15,300.00	-	15,300.00	-	15,500.00	15,700.00
12020145	LICENCING OF COMPUTER BASED BUSINESS CENTRE	-	-	-	-	166,700.00	-	166,700.00	-	168,400.00	170,100.00
120204	**FEES - GENERAL**	**28,484,300.00**	**100,037,500.00**	**100,037,500.00**	**56,790,331.50**	**600,474,000.00**	**-**	**600,474,000.00**	**-**	**606,478,800.00**	**612,543,600.00**
12020403	RENEWAL FEES - GENERAL	28,484,300.00	47,170,000.00	47,170,000.00	33,489,407.50	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
12020410	REGISTRATION FEES - GENERAL	-	52,735,000.00	52,735,000.00	23,300,924.00	400,000,000.00	-	400,000,000.00	-	404,000,000.00	408,040,000.00
12020450	FILLING STATION PERMIT FEES	-	-	-	-	444,700.00	-	444,700.00	-	449,200.00	453,700.00
12020470	WATER RATES	-	132,500.00	132,500.00	-	29,300.00	-	29,300.00	-	29,600.00	29,900.00
120205	**FINES - GENERAL**	**-**	**265,000.00**	**265,000.00**	**-**	**58,600.00**	**-**	**58,600.00**	**-**	**59,200.00**	**59,800.00**
12020511	COURT FINE	-	265,000.00	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**3,292,250.00**	**16,572,100.00**	**16,572,100.00**	**-**	**3,660,100.00**	**-**	**3,660,100.00**	**-**	**3,696,800.00**	**3,733,800.00**
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	3,292,250.00	16,572,100.00	16,572,100.00	-	3,660,100.00	-	3,660,100.00	-	3,696,800.00	3,733,800.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	022201900100 - Jimeta Ultra Modern Market Office										
1	**REVENUE**	**34,862,760.00**	**33,566,100.00**	**33,566,100.00**	**61,476,980.00**	**92,105,200.00**	**-**	**92,105,200.00**	**-**	**93,026,400.00**	**93,956,800.00**
12	**INDEPENDENT REVENUE**	**34,862,760.00**	**33,566,100.00**	**33,566,100.00**	**61,476,980.00**	**92,105,200.00**	**-**	**92,105,200.00**	**-**	**93,026,400.00**	**93,956,800.00**
1202	**NON-TAX REVENUE**	**34,862,760.00**	**33,566,100.00**	**33,566,100.00**	**61,476,980.00**	**92,105,200.00**	**-**	**92,105,200.00**	**-**	**93,026,400.00**	**93,956,800.00**
120204	**FEES - GENERAL**	**31,847,760.00**	**31,446,100.00**	**31,446,100.00**	**57,447,980.00**	**90,003,600.00**	**-**	**90,003,600.00**	**-**	**90,903,700.00**	**91,812,800.00**
12020417	TERTIARY INSTITUTION FEES - GENERAL	-	15,900.00	15,900.00	-	3,600.00	-	3,600.00	-	3,700.00	3,800.00
12020464	DAILY TOLL TICKET FEES	12,318,140.00	5,484,500.00	5,484,500.00	16,864,510.00	35,000,000.00	-	35,000,000.00	-	35,350,000.00	35,703,500.00
12020465	LOADING & OFF LOADING FEES	5,974,620.00	4,851,700.00	4,851,700.00	9,019,970.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
12020466	FACILITY FEES	13,555,000.00	21,094,000.00	21,094,000.00	31,563,500.00	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
120206	**SALES - GENERAL**	**3,015,000.00**	**2,120,000.00**	**2,120,000.00**	**3,180,000.00**	**601,600.00**	**-**	**601,600.00**	**-**	**607,700.00**	**613,800.00**
12020650	SALES OF SHOPS/STORES	3,015,000.00	2,120,000.00	2,120,000.00	3,180,000.00	601,600.00	-	601,600.00	-	607,700.00	613,800.00
120207	**EARNINGS -GENERAL**	**-**	**-**	**-**	**184,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
12020721	EARNINGS FROM ADVERTISMENT AND ANNOUNCEMENT	-	-	-	184,000.00	-	-	-	-	-	-
120210	**REPAYMENTS - GENERAL**	**-**	**-**	**-**	**665,000.00**	**1,500,000.00**	**-**	**1,500,000.00**	**-**	**1,515,000.00**	**1,530,200.00**
12021007	EARNING FROM GOVERNMENT PROPERTIES/ASSETS	-	-	-	665,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,530,200.00
	022900100100 - Ministry of Transportation										
1	**REVENUE**	**55,100,050.00**	**77,467,100.00**	**77,467,100.00**	**42,677,625.00**	**81,413,100.00**	**-**	**81,413,100.00**	**-**	**82,228,200.00**	**83,051,300.00**
12	**INDEPENDENT REVENUE**	**55,100,050.00**	**77,467,100.00**	**77,467,100.00**	**42,677,625.00**	**81,413,100.00**	**-**	**81,413,100.00**	**-**	**82,228,200.00**	**83,051,300.00**
1202	**NON-TAX REVENUE**	**55,100,050.00**	**77,467,100.00**	**77,467,100.00**	**42,677,625.00**	**81,413,100.00**	**-**	**81,413,100.00**	**-**	**82,228,200.00**	**83,051,300.00**
120201	**LICENCES - GENERAL**	**19,894,900.00**	**42,618,400.00**	**42,618,400.00**	**39,676,825.00**	**23,620,200.00**	**-**	**23,620,200.00**	**-**	**23,856,800.00**	**24,095,800.00**
12020101	DRIVING LICENSES	-	-	-	-	3,409,200.00	-	3,409,200.00	-	3,443,300.00	3,477,800.00
12020103	FISHING LICENSES	-	7,950,000.00	7,950,000.00	-	1,755,900.00	-	1,755,900.00	-	1,773,500.00	1,791,300.00
12020108	OPERATING PERMIT FOR TRANSPORT UNIONS	740,000.00	10,600,000.00	10,600,000.00	200,000.00	300,000.00	-	300,000.00	-	303,000.00	306,100.00
12020109	OPERATING PERMIT FOR WATER WAYS ASSOCIATION/ UNIONS	20,000.00	-	-	-	-	-	-	-	-	-
12020138	DRIVERS' LICENSES	-	4,459,700.00	4,459,700.00	33,940,825.00	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,140,700.00
12020141	HEALTH FACILITIES LICENSES	-	5,300.00	5,300.00	-	1,200.00	-	1,200.00	-	1,300.00	1,400.00
12020146	HEAVY DUTY PERMIT	3,843,000.00	1,325,000.00	1,325,000.00	-	292,700.00	-	292,700.00	-	295,700.00	298,700.00
12020147	LICENCE FOR TRANSPORT OPERATORS, KEKE RIDER, BUSES & T	15,274,400.00	16,875,200.00	16,875,200.00	5,536,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
12020152	LEARNERS PERMIT	-	1,060,000.00	1,060,000.00	-	322,200.00	-	322,200.00	-	325,500.00	328,800.00
12020159	HACKNEY PERMIT	-	79,500.00	79,500.00	-	480,700.00	-	480,700.00	-	485,600.00	490,500.00
12020161	ROAD / ROOF RACK PERMIT	17,500.00	263,700.00	263,700.00	-	58,300.00	-	58,300.00	-	58,900.00	59,500.00
120204	**FEES - GENERAL**	**405,000.00**	**10,733,700.00**	**10,733,700.00**	**3,000,800.00**	**45,793,200.00**	**-**	**45,793,200.00**	**-**	**46,251,600.00**	**46,714,400.00**
12020401	MOTOR VEHICLE FEES - GENERAL	-	-	-	-	244,200.00	-	244,200.00	-	246,700.00	249,200.00
12020410	REGISTRATION FEES - GENERAL	-	7,382,900.00	7,382,900.00	-	1,630,600.00	-	1,630,600.00	-	1,647,000.00	1,663,500.00
12020413	ANNUAL DUES	-	397,500.00	397,500.00	-	87,800.00	-	87,800.00	-	88,700.00	89,600.00
12020430	NURSERY/MATERNITY HOMES FEES	-	-	-	-	116,700.00	-	116,700.00	-	117,900.00	119,100.00
12020432	TOWING OF LIGHT/ HEAVY VEHICLES FEES	1,000.00	-	-	-	335,600.00	-	335,600.00	-	339,000.00	342,400.00
12020433	DEFECT VEHICLE INSPECTION FEES	115,000.00	1,160,200.00	1,160,200.00	11,000.00	12,000.00	-	12,000.00	-	12,200.00	12,400.00
12020434	IMPOUNDED VEHICLE PACKING FEES	289,000.00	1,160,200.00	1,160,200.00	630,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
12020437	LIGHT VEHICLE INSPECTION FATAL/MINOR FEES	-	105,500.00	105,500.00	-	23,400.00	-	23,400.00	-	23,700.00	24,000.00
12020438	HEAVY DUTY ACCIDENT INSPECTION FATAL/MINOR FEES	-	527,400.00	527,400.00	-	2,342,900.00	-	2,342,900.00	-	2,366,400.00	2,390,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12020469	CERTIFICATE OF ROAD WORTHINESS FEES	-	-	-	2,359,800.00	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
120207	**EARNINGS -GENERAL**	**34,800,150.00**	**24,115,000.00**	**24,115,000.00**	**-**	**11,999,700.00**	**-**	**11,999,700.00**	**-**	**12,119,800.00**	**12,241,100.00**
12020746	TRIP EARNINGS - COMPANY VEHICLES (CV)	4,450,300.00	10,070,000.00	10,070,000.00	-	4,164,400.00	-	4,164,400.00	-	4,206,100.00	4,248,200.00
12020747	TRIP EARNINGS - LOCAL VEHICLES (LV)	29,649,850.00	13,250,000.00	13,250,000.00	-	7,659,700.00	-	7,659,700.00	-	7,736,300.00	7,813,700.00
12020751	GOVERNMENT SHARE FROM COOPERATIVE PROCEEDS	700,000.00	795,000.00	795,000.00	-	175,600.00	-	175,600.00	-	177,400.00	179,200.00
	022905300100 - Adamawa State Transport Board										
1	**REVENUE**	**9,690,000.00**	**112,747,400.00**	**112,747,400.00**	**65,590,450.00**	**83,437,500.00**	**-**	**83,437,500.00**	**-**	**84,272,100.00**	**85,115,100.00**
12	**INDEPENDENT REVENUE**	**9,690,000.00**	**112,747,400.00**	**112,747,400.00**	**65,590,450.00**	**83,437,500.00**	**-**	**83,437,500.00**	**-**	**84,272,100.00**	**85,115,100.00**
1202	**NON-TAX REVENUE**	**9,690,000.00**	**112,747,400.00**	**112,747,400.00**	**65,590,450.00**	**83,437,500.00**	**-**	**83,437,500.00**	**-**	**84,272,100.00**	**85,115,100.00**
120201	**LICENCES - GENERAL**	**9,350,000.00**	**15,227,300.00**	**15,227,300.00**	**13,330,000.00**	**4,563,200.00**	**-**	**4,563,200.00**	**-**	**4,609,000.00**	**4,655,300.00**
12020151	REGISTRATION PERMIT	9,350,000.00	957,200.00	957,200.00	-	211,500.00	-	211,500.00	-	213,700.00	215,900.00
12020168	LEASED VEHICLE OPERATING PERMIT	-	-	-	13,330,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,224,200.00
12020169	LOCAL VEHICLE BRANDING LICENSES	-	14,270,100.00	14,270,100.00	-	3,151,700.00	-	3,151,700.00	-	3,183,300.00	3,215,200.00
120204	**FEES - GENERAL**	**340,000.00**	**382,900.00**	**382,900.00**	**468,000.00**	**500,000.00**	**-**	**500,000.00**	**-**	**505,000.00**	**510,100.00**
12020413	ANNUAL DUES	340,000.00	382,900.00	382,900.00	468,000.00	500,000.00	-	500,000.00	-	505,000.00	510,100.00
120207	**EARNINGS -GENERAL**	**-**	**96,426,000.00**	**96,426,000.00**	**51,792,450.00**	**78,217,200.00**	**-**	**78,217,200.00**	**-**	**78,999,400.00**	**79,789,400.00**
12020746	TRIP EARNINGS - COMPANY VEHICLES (CV)	-	27,161,700.00	27,161,700.00	8,975,820.00	53,000,000.00	-	53,000,000.00	-	53,530,000.00	54,065,300.00
12020747	TRIP EARNINGS - LOCAL VEHICLES (LV)	-	69,264,300.00	69,264,300.00	42,591,630.00	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,241,200.00
12020751	GOVERNMENT SHARE FROM COOPERATIVE PROCEEDS	-	-	-	225,000.00	11,277,200.00	-	11,277,200.00	-	11,390,000.00	11,503,900.00
12020763	EARNINGS FROM HIRE OF PLANTS AND EQUIPMENT	-	-	-	-	1,940,000.00	-	1,940,000.00	-	1,959,400.00	1,979,000.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**-**	**711,200.00**	**711,200.00**	**-**	**157,100.00**	**-**	**157,100.00**	**-**	**158,700.00**	**160,300.00**
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	-	711,200.00	711,200.00	-	157,100.00	-	157,100.00	-	158,700.00	160,300.00
	023300100100 - Ministry of Mineral Resources Development										
1	**REVENUE**	**5,310,000.00**	**27,879,800.00**	**27,879,800.00**	**14,233,400.00**	**61,284,100.00**	**-**	**61,284,100.00**	**-**	**61,897,500.00**	**62,517,100.00**
12	**INDEPENDENT REVENUE**	**5,310,000.00**	**27,879,800.00**	**27,879,800.00**	**14,233,400.00**	**61,284,100.00**	**-**	**61,284,100.00**	**-**	**61,897,500.00**	**62,517,100.00**
1202	**NON-TAX REVENUE**	**5,310,000.00**	**27,879,800.00**	**27,879,800.00**	**14,233,400.00**	**61,284,100.00**	**-**	**61,284,100.00**	**-**	**61,897,500.00**	**62,517,100.00**
120201	**LICENCES - GENERAL**	**60,000.00**	**2,549,400.00**	**2,549,400.00**	**2,050,000.00**	**946,900.00**	**-**	**946,900.00**	**-**	**956,600.00**	**966,400.00**
12020101	DRIVING LICENSES	-	159,000.00	159,000.00	-	35,200.00	-	35,200.00	-	35,600.00	36,000.00
12020107	PATENT MEDICAL LICENCE	-	265,000.00	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
12020110	TRADE ANIMAL LICENCE	-	254,400.00	254,400.00	-	56,200.00	-	56,200.00	-	56,800.00	57,400.00
12020114	HAWKING PERMIT	-	784,400.00	784,400.00	-	173,300.00	-	173,300.00	-	175,100.00	176,900.00
12020128	HAWKER'S PERMITS	-	31,800.00	31,800.00	-	7,100.00	-	7,100.00	-	7,200.00	7,300.00
12020151	REGISTRATION PERMIT	60,000.00	527,400.00	527,400.00	2,050,000.00	500,000.00	-	500,000.00	-	505,000.00	510,100.00
12020170	PREMIUM ON MINERAL LICENCES	-	527,400.00	527,400.00	-	116,500.00	-	116,500.00	-	117,700.00	118,900.00
120204	**FEES - GENERAL**	**2,410,000.00**	**17,028,900.00**	**17,028,900.00**	**1,058,000.00**	**18,668,100.00**	**-**	**18,668,100.00**	**-**	**18,854,900.00**	**19,043,500.00**
12020464	DAILY TOLL TICKET FEES	730,000.00	153,700.00	153,700.00	-	174,000.00	-	174,000.00	-	175,800.00	177,600.00
12020482	APPLICATION FEES/CONSENT LETTER	1,680,000.00	1,054,700.00	1,054,700.00	1,058,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
12020483	TOLL GATE FEES	-	15,820,500.00	15,820,500.00	-	3,494,100.00	-	3,494,100.00	-	3,529,100.00	3,564,400.00
120205	**FINES - GENERAL**	**-**	**1,371,700.00**	**1,371,700.00**	**-**	**303,100.00**	**-**	**303,100.00**	**-**	**306,200.00**	**309,400.00**
12020508	SANITATION FINE	-	106,000.00	106,000.00	-	23,500.00	-	23,500.00	-	23,800.00	24,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12020512	FINE FOR HARMFUL ECOSYTEM ACTIVITIES	-	1,265,700.00	1,265,700.00	-	279,600.00	-	279,600.00	-	282,400.00	285,300.00
120206	**SALES - GENERAL**	**-**	**53,000.00**	**53,000.00**	**-**	**11,800.00**	**-**	**11,800.00**	**-**	**12,000.00**	**12,200.00**
12020646	SALES OF STUDENT HAND BOOK	-	53,000.00	53,000.00	-	11,800.00	-	11,800.00	-	12,000.00	12,200.00
120207	**EARNINGS -GENERAL**	**130,000.00**	**21,200.00**	**21,200.00**	**800,000.00**	**20,004,700.00**	**-**	**20,004,700.00**	**-**	**20,204,800.00**	**20,406,900.00**
12020710	EARNINGS FROM GUEST HOUSES	-	21,200.00	21,200.00	-	4,700.00	-	4,700.00	-	4,800.00	4,900.00
12020777	EARNINGS FROM LEASES OF QUARRY	130,000.00	-	-	800,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**2,710,000.00**	**6,855,600.00**	**6,855,600.00**	**10,325,400.00**	**21,349,500.00**	**-**	**21,349,500.00**	**-**	**21,563,000.00**	**21,778,700.00**
12020907	GROUND RENT	-	1,582,100.00	1,582,100.00	-	349,500.00	-	349,500.00	-	353,000.00	356,600.00
12020909	RENT ON MINING LEASE	2,710,000.00	5,273,500.00	5,273,500.00	10,325,400.00	21,000,000.00	-	21,000,000.00	-	21,210,000.00	21,422,100.00
	023400400100 - Adamawa State Road Maintenance Agency										
1	**REVENUE**	**655,000.00**	**636,000.00**	**636,000.00**	**2,200,000.00**	**1,140,500.00**	**-**	**1,140,500.00**	**-**	**1,152,000.00**	**1,163,600.00**
12	**INDEPENDENT REVENUE**	**655,000.00**	**636,000.00**	**636,000.00**	**2,200,000.00**	**1,140,500.00**	**-**	**1,140,500.00**	**-**	**1,152,000.00**	**1,163,600.00**
1202	**NON-TAX REVENUE**	**655,000.00**	**636,000.00**	**636,000.00**	**2,200,000.00**	**1,140,500.00**	**-**	**1,140,500.00**	**-**	**1,152,000.00**	**1,163,600.00**
120206	**SALES - GENERAL**	**150,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
12020619	SALES OF PRODUCTS	150,000.00	-	-	-	-	-	-	-	-	-
120207	**EARNINGS -GENERAL**	**505,000.00**	**636,000.00**	**636,000.00**	**2,200,000.00**	**1,140,500.00**	**-**	**1,140,500.00**	**-**	**1,152,000.00**	**1,163,600.00**
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	505,000.00	636,000.00	636,000.00	-	140,500.00	-	140,500.00	-	142,000.00	143,500.00
12020777	EARNINGS FROM LEASES OF QUARRY	-	-	-	2,200,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
	023600100100 - Ministry of Culture and Tourism										
1	**REVENUE**	**2,207,400.00**	**33,888,200.00**	**33,888,200.00**	**2,540,100.00**	**22,586,200.00**	**-**	**22,586,200.00**	**-**	**22,812,200.00**	**23,040,500.00**
12	**INDEPENDENT REVENUE**	**2,207,400.00**	**33,888,200.00**	**33,888,200.00**	**2,540,100.00**	**22,586,200.00**	**-**	**22,586,200.00**	**-**	**22,812,200.00**	**23,040,500.00**
1202	**NON-TAX REVENUE**	**2,207,400.00**	**33,888,200.00**	**33,888,200.00**	**2,540,100.00**	**22,586,200.00**	**-**	**22,586,200.00**	**-**	**22,812,200.00**	**23,040,500.00**
120204	**FEES - GENERAL**	**1,072,000.00**	**5,411,300.00**	**5,411,300.00**	**655,000.00**	**10,500,000.00**	**-**	**10,500,000.00**	**-**	**10,605,000.00**	**10,711,100.00**
12020485	REGISTRATION OF HOTEL FEES	850,000.00	5,390,100.00	5,390,100.00	360,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
12020486	REGISTRATION\RENEWAL OF CULTURAL ASSOCIATION/WASTE COLLECTORS	222,000.00	21,200.00	21,200.00	295,000.00	500,000.00	-	500,000.00	-	505,000.00	510,100.00
120207	**EARNINGS -GENERAL**	**1,135,400.00**	**28,476,900.00**	**28,476,900.00**	**1,885,100.00**	**12,086,200.00**	**-**	**12,086,200.00**	**-**	**12,207,200.00**	**12,329,400.00**
12020716	EARNINGS FROM AMUSEMENT PARKS	450,400.00	2,109,400.00	2,109,400.00	280,100.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
12020717	EARNINGS FROM HOTELS	685,000.00	26,367,500.00	26,367,500.00	1,605,000.00	6,844,800.00	-	6,844,800.00	-	6,913,300.00	6,982,500.00
12020722	EARNINGS FROM STATE CULTURAL TROUPES	-	-	-	-	241,400.00	-	241,400.00	-	243,900.00	246,400.00
	023600400100 - Arts Council										
1	**REVENUE**	**483,000.00**	**2,215,000.00**	**2,215,000.00**	**2,790,500.00**	**3,856,300.00**	**-**	**3,856,300.00**	**-**	**3,894,900.00**	**3,934,100.00**
12	**INDEPENDENT REVENUE**	**483,000.00**	**2,215,000.00**	**2,215,000.00**	**2,790,500.00**	**3,856,300.00**	**-**	**3,856,300.00**	**-**	**3,894,900.00**	**3,934,100.00**
1202	**NON-TAX REVENUE**	**483,000.00**	**2,215,000.00**	**2,215,000.00**	**2,790,500.00**	**3,856,300.00**	**-**	**3,856,300.00**	**-**	**3,894,900.00**	**3,934,100.00**
120207	**EARNINGS -GENERAL**	**483,000.00**	**2,215,000.00**	**2,215,000.00**	**2,790,500.00**	**2,756,300.00**	**-**	**2,756,300.00**	**-**	**2,783,900.00**	**2,811,900.00**
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	-	1,160,200.00	1,160,200.00	-	256,300.00	-	256,300.00	-	258,900.00	261,500.00
12020722	EARNINGS FROM STATE CULTURAL TROUPES	118,000.00	263,700.00	263,700.00	705,000.00	600,000.00	-	600,000.00	-	606,000.00	612,100.00
12020723	EARNINGS FROM GATE TAKINGS	270,000.00	580,100.00	580,100.00	1,765,500.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,530,200.00
12020775	EARNINGS FROM BEER PALOUR	95,000.00	211,000.00	211,000.00	320,000.00	400,000.00	-	400,000.00	-	404,000.00	408,100.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**-**	**-**	**-**	**-**	**1,100,000.00**	**-**	**1,100,000.00**	**-**	**1,111,000.00**	**1,122,200.00**
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	-	-	-	-	1,100,000.00	-	1,100,000.00	-	1,111,000.00	1,122,200.00
	025200100100 - Ministry of Water Resources										
1	**REVENUE**	**-**	**1,700,000,000.00**	**1,700,000,000.00**	**-**	**2,340,000,000.00**	**-**	**2,340,000,000.00**	**-**	**-**	**-**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
14	**CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS**	**-**	**1,700,000,000.00**	**1,700,000,000.00**	**-**	**2,340,000,000.00**	**-**	**2,340,000,000.00**	**-**	**-**	**-**
1403	**LOANS/ BORROWINGS RECEIPT**	**-**	**1,700,000,000.00**	**1,700,000,000.00**	**-**	**2,340,000,000.00**	**-**	**2,340,000,000.00**	**-**	**-**	**-**
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**-**	**1,700,000,000.00**	**1,700,000,000.00**	**-**	**2,340,000,000.00**	**-**	**2,340,000,000.00**	**-**	**-**	**-**
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	-	1,700,000,000.00	1,700,000,000.00	-	2,340,000,000.00	-	2,340,000,000.00	-	-	-
	025210200100 - Adamawa State Water Board										
1	**REVENUE**	**1,946,000.00**	**6,625,000.00**	**6,625,000.00**	**3,426,500.00**	**6,612,900.00**	**-**	**6,612,900.00**	**-**	**6,679,400.00**	**6,746,500.00**
12	**INDEPENDENT REVENUE**	**1,946,000.00**	**6,625,000.00**	**6,625,000.00**	**3,426,500.00**	**6,612,900.00**	**-**	**6,612,900.00**	**-**	**6,679,400.00**	**6,746,500.00**
1202	**NON-TAX REVENUE**	**1,946,000.00**	**6,625,000.00**	**6,625,000.00**	**3,426,500.00**	**6,612,900.00**	**-**	**6,612,900.00**	**-**	**6,679,400.00**	**6,746,500.00**
120201	**LICENCES - GENERAL**	**-**	**424,000.00**	**424,000.00**	**-**	**93,700.00**	**-**	**93,700.00**	**-**	**94,700.00**	**95,700.00**
12020108	OPERATING PERMIT FOR TRANSPORT UNIONS	-	424,000.00	424,000.00	-	93,700.00	-	93,700.00	-	94,700.00	95,700.00
120204	**FEES - GENERAL**	**1,946,000.00**	**5,326,500.00**	**5,326,500.00**	**3,426,500.00**	**6,325,800.00**	**-**	**6,325,800.00**	**-**	**6,389,200.00**	**6,453,200.00**
12020403	RENEWAL FEES - GENERAL	-	-	-	-	143,400.00	-	143,400.00	-	144,900.00	146,400.00
12020441	FIRE SAFETY INSPECTATIONS FEES	-	53,000.00	53,000.00	-	182,400.00	-	182,400.00	-	184,300.00	186,200.00
12020470	WATER RATES	1,946,000.00	5,273,500.00	5,273,500.00	3,426,500.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,120,600.00
120206	**SALES - GENERAL**	**-**	**848,000.00**	**848,000.00**	**-**	**187,500.00**	**-**	**187,500.00**	**-**	**189,500.00**	**191,500.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	-	53,000.00	53,000.00	-	11,800.00	-	11,800.00	-	12,000.00	12,200.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	-	530,000.00	530,000.00	-	117,100.00	-	117,100.00	-	118,300.00	119,500.00
12020619	SALES OF PRODUCTS	-	265,000.00	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
120207	**EARNINGS -GENERAL**	**-**	**26,500.00**	**26,500.00**	**-**	**5,900.00**	**-**	**5,900.00**	**-**	**6,000.00**	**6,100.00**
12020775	EARNINGS FROM BEER PALOUR	-	26,500.00	26,500.00	-	5,900.00	-	5,900.00	-	6,000.00	6,100.00
	025300100100 - Ministry of Housing and Urban Development										
1	**REVENUE**	**1,980,000.00**	**9,784,400.00**	**9,784,400.00**	**940,000.00**	**3,049,600.00**	**-**	**3,049,600.00**	**-**	**3,080,400.00**	**3,111,600.00**
12	**INDEPENDENT REVENUE**	**1,980,000.00**	**9,784,400.00**	**9,784,400.00**	**940,000.00**	**3,049,600.00**	**-**	**3,049,600.00**	**-**	**3,080,400.00**	**3,111,600.00**
1202	**NON-TAX REVENUE**	**1,980,000.00**	**9,784,400.00**	**9,784,400.00**	**940,000.00**	**3,049,600.00**	**-**	**3,049,600.00**	**-**	**3,080,400.00**	**3,111,600.00**
120204	**FEES - GENERAL**	**1,980,000.00**	**3,975,500.00**	**3,975,500.00**	**940,000.00**	**1,766,500.00**	**-**	**1,766,500.00**	**-**	**1,784,300.00**	**1,802,300.00**
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	1,980,000.00	2,374,400.00	2,374,400.00	940,000.00	1,351,100.00	-	1,351,100.00	-	1,364,700.00	1,378,400.00
12020447	SIGN BILL BOARD AND ADVERTS FEES	-	1,160,200.00	1,160,200.00	-	256,300.00	-	256,300.00	-	258,900.00	261,500.00
12020451	APPROVAL OF BUILDING PLANS FEES	-	440,900.00	440,900.00	-	159,100.00	-	159,100.00	-	160,700.00	162,400.00
120207	**EARNINGS -GENERAL**	**-**	**58,100.00**	**58,100.00**	**-**	**12,900.00**	**-**	**12,900.00**	**-**	**13,100.00**	**13,300.00**
12020770	EARNINGS FROM RIBADU SQUARE HIRE OF OPEN AIR SPACE	-	58,100.00	58,100.00	-	12,900.00	-	12,900.00	-	13,100.00	13,300.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**-**	**5,750,800.00**	**5,750,800.00**	**-**	**1,270,200.00**	**-**	**1,270,200.00**	**-**	**1,283,000.00**	**1,296,000.00**
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	-	11,700.00	11,700.00	-	2,600.00	-	2,600.00	-	2,700.00	2,800.00
12020820	RENT FROM HOUSING ESTATES	-	5,739,100.00	5,739,100.00	-	1,267,600.00	-	1,267,600.00	-	1,280,300.00	1,293,200.00
	025305300100 - Adamawa State Urban Planning & Development Board										
1	**REVENUE**	**86,065,030.81**	**99,652,400.00**	**99,652,400.00**	**28,188,597.00**	**94,029,800.00**	**-**	**94,029,800.00**	**-**	**94,970,400.00**	**95,920,400.00**
12	**INDEPENDENT REVENUE**	**86,065,030.81**	**99,652,400.00**	**99,652,400.00**	**28,188,597.00**	**94,029,800.00**	**-**	**94,029,800.00**	**-**	**94,970,400.00**	**95,920,400.00**
1202	**NON-TAX REVENUE**	**86,065,030.81**	**99,652,400.00**	**99,652,400.00**	**28,188,597.00**	**94,029,800.00**	**-**	**94,029,800.00**	**-**	**94,970,400.00**	**95,920,400.00**
120201	**LICENCES - GENERAL**	**-**	**21,200.00**	**21,200.00**	**-**	**4,700.00**	**-**	**4,700.00**	**-**	**4,800.00**	**4,900.00**
12020104	WILD LIFE HUNTING LICENSES	-	21,200.00	21,200.00	-	4,700.00	-	4,700.00	-	4,800.00	4,900.00
120204	**FEES - GENERAL**	**19,128,025.00**	**49,038,300.00**	**49,038,300.00**	**26,542,797.00**	**85,605,900.00**	**-**	**85,605,900.00**	**-**	**86,462,100.00**	**87,326,900.00**
12020403	RENEWAL FEES - GENERAL	-	212,000.00	212,000.00	-	2,133,500.00	-	2,133,500.00	-	2,154,900.00	2,176,500.00

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12020411	COURT FEES - GENERAL	-	1,060,000.00	1,060,000.00	-	335,500.00	-	335,500.00	-	338,900.00	342,300.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	-	34,500.00	34,500.00	-	7,700.00	-	7,700.00	-	7,800.00	7,900.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	-	265,000.00	265,000.00	-	129,200.00	-	129,200.00	-	130,500.00	131,900.00
12020447	SIGN BILL BOARD AND ADVERTS FEES	740,000.00	10,547,000.00	10,547,000.00	2,734,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
12020450	FILLING STATION PERMIT FEES	75,000.00	5,273,500.00	5,273,500.00	3,808,550.00	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,140,700.00
12020451	APPROVAL OF BUILDING PLANS FEES	16,268,025.00	10,547,000.00	10,547,000.00	17,175,247.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
12020452	MAST INSTALLATION BASE FEES	1,200,000.00	5,300.00	5,300.00	2,100,000.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,120,600.00
12020453	STREET NAMING AND HOUSE NUMBERING FEES	845,000.00	21,094,000.00	21,094,000.00	725,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
120207	**EARNINGS -GENERAL**	**1,180,000.00**	**6,333,500.00**	**6,333,500.00**	**250,000.00**	**7,164,700.00**	**-**	**7,164,700.00**	**-**	**7,236,400.00**	**7,308,800.00**
12020770	EARNINGS FROM RIBADU SQUARE HIRE OF OPEN AIR SPACE	1,180,000.00	1,060,000.00	1,060,000.00	250,000.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,120,600.00
12020775	EARNINGS FROM BEER PALOUR	-	5,273,500.00	5,273,500.00	-	1,164,700.00	-	1,164,700.00	-	1,176,400.00	1,188,200.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**50,817,999.98**	**44,259,400.00**	**44,259,400.00**	**1,395,800.00**	**1,254,500.00**	**-**	**1,254,500.00**	**-**	**1,267,100.00**	**1,279,800.00**
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	50,665,000.00	825,900.00	825,900.00	-	254,500.00	-	254,500.00	-	257,100.00	259,700.00
12020820	RENT FROM HOUSING ESTATES	-	43,433,500.00	43,433,500.00	1,395,800.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	152,999.98	-	-	-	-	-	-	-	-	-
120210	**REPAYMENTS - GENERAL**	**14,939,005.83**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
12021007	EARNING FROM GOVERNMENT PROPERTIES/ASSETS	14,939,005.83	-	-	-	-	-	-	-	-	-
	026000100100 - Ministry of Lands and Survey										
1	**REVENUE**	**127,304,926.17**	**198,814,400.00**	**198,814,400.00**	**159,942,411.54**	**248,037,100.00**	**-**	**248,037,100.00**	**-**	**250,518,200.00**	**253,024,100.00**
12	**INDEPENDENT REVENUE**	**127,304,926.17**	**198,814,400.00**	**198,814,400.00**	**159,942,411.54**	**248,037,100.00**	**-**	**248,037,100.00**	**-**	**250,518,200.00**	**253,024,100.00**
1201	**TAX REVENUE**	**9,967,545.00**	**32,695,700.00**	**32,695,700.00**	**5,281,800.00**	**15,000,000.00**	**-**	**15,000,000.00**	**-**	**15,150,000.00**	**15,301,500.00**
120103	**OTHER TAXES**	**9,967,545.00**	**32,695,700.00**	**32,695,700.00**	**5,281,800.00**	**15,000,000.00**	**-**	**15,000,000.00**	**-**	**15,150,000.00**	**15,301,500.00**
12010303	DEVELOPMENTAL LEVY - GENERAL	9,812,500.00	32,695,700.00	32,695,700.00	4,921,800.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
12010304	STAMP DUTIES (STATE)	155,045.00	-	-	360,000.00	-	-	-	-	-	-
1202	**NON-TAX REVENUE**	**117,337,381.17**	**166,118,700.00**	**166,118,700.00**	**154,660,611.54**	**233,037,100.00**	**-**	**233,037,100.00**	**-**	**235,368,200.00**	**237,722,600.00**
120201	**LICENCES - GENERAL**	**-**	**741,000.00**	**741,000.00**	**-**	**163,800.00**	**-**	**163,800.00**	**-**	**165,500.00**	**167,200.00**
12020163	PROFESSIONAL CERTIFICATION OF TRICYCLES,MOTORCYCLES MECHANIC	-	530,000.00	530,000.00	-	117,100.00	-	117,100.00	-	118,300.00	119,500.00
12020166	LAND CLEARANCE PERMIT	-	211,000.00	211,000.00	-	46,700.00	-	46,700.00	-	47,200.00	47,700.00
120204	**FEES - GENERAL**	**73,235,150.73**	**73,266,300.00**	**73,266,300.00**	**77,431,782.48**	**113,615,900.00**	**-**	**113,615,900.00**	**-**	**114,752,500.00**	**115,900,500.00**
12020403	RENEWAL FEES - GENERAL	-	527,400.00	527,400.00	-	783,200.00	-	783,200.00	-	791,100.00	799,100.00
12020406	AUDIT/FINANCIAL CONSULTING FEES - GENERAL	-	1,590,000.00	1,590,000.00	-	351,200.00	-	351,200.00	-	354,800.00	358,400.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY FEES	24,059,925.73	31,852,000.00	31,852,000.00	16,465,828.78	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
12020410	REGISTRATION FEES - GENERAL	22,895,725.00	15,820,500.00	15,820,500.00	23,625,767.96	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
12020414	ADMIN CHARGES	-	106,000.00	106,000.00	938,185.74	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
12020441	FIRE SAFETY INSPECTATIONS FEES	-	26,500.00	26,500.00	-	5,900.00	-	5,900.00	-	6,000.00	6,100.00
12020458	TRADE ANIMAL FEES	-	-	-	-	2,400.00	-	2,400.00	-	2,500.00	2,600.00
12020470	WATER RATES	-	53,000.00	53,000.00	-	11,800.00	-	11,800.00	-	12,000.00	12,200.00

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12020479	LAND DEMARCATION FEE (SPLIT CHARGE)	-	1,582,100.00	1,582,100.00	-	349,500.00	-	349,500.00	-	353,000.00	356,600.00
12020480	BUILDING CONVERSION FEE (CHANGE OF PURPOSE FEE)	15,873,500.00	1,054,700.00	1,054,700.00	-	233,000.00	-	233,000.00	-	235,400.00	237,800.00
12020482	APPLICATION FEES/CONSENT LETTER	-	12,190,000.00	12,190,000.00	25,582,000.00	16,878,900.00	-	16,878,900.00	-	17,047,700.00	17,218,200.00
12020487	TENEMENT CERTIFICATE OF OCCUPANCY FEE	10,406,000.00	8,464,100.00	8,464,100.00	10,820,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
120205	**FINES - GENERAL**	**1,936,824.06**	**265,000.00**	**265,000.00**	**-**	**58,600.00**	**-**	**58,600.00**	**-**	**59,200.00**	**59,800.00**
12020512	FINE FOR HARMFUL ECOSYTEM ACTIVITIES	1,936,824.06	265,000.00	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
120207	**EARNINGS -GENERAL**	**352,995.08**	**527,400.00**	**527,400.00**	**508,686.44**	**1,000,000.00**	**-**	**1,000,000.00**	**-**	**1,010,000.00**	**1,020,100.00**
12020765	EARNING FROM COMPENSATION OF RELOCATION FOR ROAD PROJECT CRO	352,995.08	527,400.00	527,400.00	508,686.44	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**-**	**1,590,000.00**	**1,590,000.00**	**-**	**351,200.00**	**-**	**351,200.00**	**-**	**354,800.00**	**358,400.00**
12020803	RENT ON GOVT BUILDINGS	-	1,590,000.00	1,590,000.00	-	351,200.00	-	351,200.00	-	354,800.00	358,400.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**41,812,411.30**	**89,649,500.00**	**89,649,500.00**	**76,720,142.62**	**116,209,400.00**	**-**	**116,209,400.00**	**-**	**117,371,500.00**	**118,545,300.00**
12020901	RENT ON GOVT. LAND	3,842,986.59	15,820,500.00	15,820,500.00	8,630,095.13	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,241,200.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	-	-	-	-	1,880,000.00	-	1,880,000.00	-	1,898,800.00	1,917,800.00
12020907	GROUND RENT	37,969,424.71	63,282,000.00	63,282,000.00	68,090,047.49	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
12020909	RENT ON MINING LEASE	-	10,547,000.00	10,547,000.00	-	2,329,400.00	-	2,329,400.00	-	2,352,700.00	2,376,300.00
120210	**REPAYMENTS - GENERAL**	**-**	**79,500.00**	**79,500.00**	**-**	**1,638,200.00**	**-**	**1,638,200.00**	**-**	**1,654,700.00**	**1,671,300.00**
12021001	MOTOR VEHICLE ADVANCES (PRINCIPAL)	-	-	-	-	1,620,600.00	-	1,620,600.00	-	1,636,900.00	1,653,300.00
12021006	RECOVERY OF OVERPAYMENTS	-	79,500.00	79,500.00	-	17,600.00	-	17,600.00	-	17,800.00	18,000.00
	026000200100 - Office of the Surveyor General										
1	**REVENUE**	**30,390,847.50**	**28,329,100.00**	**28,329,100.00**	**46,082,312.50**	**43,186,700.00**	**-**	**43,186,700.00**	**-**	**43,618,800.00**	**44,055,300.00**
12	**INDEPENDENT REVENUE**	**30,390,847.50**	**28,329,100.00**	**28,329,100.00**	**46,082,312.50**	**43,186,700.00**	**-**	**43,186,700.00**	**-**	**43,618,800.00**	**44,055,300.00**
1202	**NON-TAX REVENUE**	**30,390,847.50**	**28,329,100.00**	**28,329,100.00**	**46,082,312.50**	**43,186,700.00**	**-**	**43,186,700.00**	**-**	**43,618,800.00**	**44,055,300.00**
120204	**FEES - GENERAL**	**30,390,847.50**	**28,329,100.00**	**28,329,100.00**	**46,082,312.50**	**38,286,700.00**	**-**	**38,286,700.00**	**-**	**38,669,800.00**	**39,056,700.00**
12020405	LAND/SURVEY/INSPECTION FEES - GENERAL	15,360,947.50	13,922,100.00	13,922,100.00	24,477,912.50	22,000,000.00	-	22,000,000.00	-	22,220,000.00	22,442,200.00
12020411	COURT FEES - GENERAL	-	3,800.00	3,800.00	-	900.00	-	900.00	-	1,000.00	1,100.00
12020414	ADMIN CHARGES	-	100,700.00	100,700.00	-	22,300.00	-	22,300.00	-	22,600.00	22,900.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	-	1,060,000.00	1,060,000.00	-	234,200.00	-	234,200.00	-	236,600.00	239,000.00
12020443	PROCESSING FEES AND CERTIFICATE EVALUATION	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
12020450	FILLING STATION PERMIT FEES	-	132,500.00	132,500.00	-	29,300.00	-	29,300.00	-	29,600.00	29,900.00
12020454	SEARCH FEES	12,010,000.00	9,281,400.00	9,281,400.00	13,810,350.00	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,221,100.00
12020455	BEACON PLACEMENT FEES	3,019,900.00	3,828,600.00	3,828,600.00	7,794,050.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,080,400.00
120207	**EARNINGS -GENERAL**	**-**	**-**	**-**	**-**	**4,900,000.00**	**-**	**4,900,000.00**	**-**	**4,949,000.00**	**4,998,600.00**
12020779	EARNINGS FROM CTC FOR LITIGATION	-	-	-	-	700,000.00	-	700,000.00	-	707,000.00	714,100.00
12020781	EARNINGS FROM DEMARCATION OF PLOTS	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
12020782	EARNINGS FROM PREPARATION OF TITTLE DEEDS TRCE PLAN/PREPARATION OF TITTLE DEEDS TRCE PLAN	-	-	-	-	700,000.00	-	700,000.00	-	707,000.00	714,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12020785	EARNINGS FROM TEMPORARY FILE	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,530,200.00
	026500100100 - Ministry of Livestock & Aquaculture Development										
1	**REVENUE**	**1,205,934,679.44**	**3,297,494,700.00**	**3,297,494,700.00**	**1,327,965,850.00**	**1,208,845,100.00**	**-**	**1,208,845,100.00**	**-**	**1,220,934,400.00**	**1,233,144,600.00**
12	**INDEPENDENT REVENUE**	**1,205,934,679.44**	**3,297,494,700.00**	**3,297,494,700.00**	**1,327,965,850.00**	**1,208,845,100.00**	**-**	**1,208,845,100.00**	**-**	**1,220,934,400.00**	**1,233,144,600.00**
1201	**TAX REVENUE**	**-**	**5,565,000.00**	**5,565,000.00**	**-**	**1,229,200.00**	**-**	**1,229,200.00**	**-**	**1,241,600.00**	**1,254,100.00**
120101	**PERSONAL TAXES**	**-**	**265,000.00**	**265,000.00**	**-**	**58,600.00**	**-**	**58,600.00**	**-**	**59,200.00**	**59,800.00**
12010106	PAY AS YOU EARN (PAYE) (A/V) ARREARS	-	265,000.00	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
120103	**OTHER TAXES**	**-**	**5,300,000.00**	**5,300,000.00**	**-**	**1,170,600.00**	**-**	**1,170,600.00**	**-**	**1,182,400.00**	**1,194,300.00**
12010307	PRODUCE SALES TAX	-	5,300,000.00	5,300,000.00	-	1,170,600.00	-	1,170,600.00	-	1,182,400.00	1,194,300.00
1202	**NON-TAX REVENUE**	**1,205,934,679.44**	**3,291,929,700.00**	**3,291,929,700.00**	**1,327,965,850.00**	**1,207,615,900.00**	**-**	**1,207,615,900.00**	**-**	**1,219,692,800.00**	**1,231,890,500.00**
120201	**LICENCES - GENERAL**	**9,820,800.00**	**113,370,100.00**	**113,370,100.00**	**5,609,700.00**	**35,723,400.00**	**-**	**35,723,400.00**	**-**	**36,081,000.00**	**36,442,100.00**
12020103	FISHING LICENSES	1,067,500.00	3,164,100.00	3,164,100.00	1,240,300.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,530,200.00
12020110	TRADE ANIMAL LICENCE	-	105,470,000.00	105,470,000.00	-	23,293,700.00	-	23,293,700.00	-	23,526,700.00	23,762,000.00
12020111	HIDES & SKIN LOADING LICENSE	8,728,400.00	527,400.00	527,400.00	4,369,400.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
12020112	MEAT STORAGE AND SALES LICENSE	-	2,636,800.00	2,636,800.00	-	582,400.00	-	582,400.00	-	588,300.00	594,200.00
12020127	FISHING PERMITS	-	696,200.00	696,200.00	-	153,800.00	-	153,800.00	-	155,400.00	157,000.00
12020153	HIDES & SKIN BUYERS LICENSE	24,900.00	527,400.00	527,400.00	-	116,500.00	-	116,500.00	-	117,700.00	118,900.00
12020171	FISH/BIRDS COMMERCIAL FEEDS SALLERS LICENCES	-	116,100.00	116,100.00	-	25,700.00	-	25,700.00	-	26,000.00	26,300.00
12020172	FISH/POULTRY/BEEF COLD ROOM OPERATORS LICENCE	-	232,100.00	232,100.00	-	51,300.00	-	51,300.00	-	51,900.00	52,500.00
120204	**FEES - GENERAL**	**1,196,094,379.44**	**3,178,531,500.00**	**3,178,531,500.00**	**1,322,338,150.00**	**1,171,782,200.00**	**-**	**1,171,782,200.00**	**-**	**1,183,500,300.00**	**1,195,335,600.00**
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY FEES	-	39,800.00	39,800.00	-	10,100.00	-	10,100.00	-	10,300.00	10,500.00
12020411	COURT FEES - GENERAL	-	47,700.00	47,700.00	-	3,515,400.00	-	3,515,400.00	-	3,550,600.00	3,586,200.00
12020449	LIVESTOCK FARMS/FIRM INSPECTION FEES	13,000.00	1,054,700.00	1,054,700.00	-	651,000.00	-	651,000.00	-	657,600.00	664,200.00
12020456	SLAUGHTER PREMISES FEES	5,236,250.00	10,547,000.00	10,547,000.00	2,406,530.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
12020457	MEAT INSPECTION FEES	-	527,400.00	527,400.00	-	116,500.00	-	116,500.00	-	117,700.00	118,900.00
12020458	TRADE ANIMAL FEES	1,190,845,129.44	3,164,100,000.00	3,164,100,000.00	1,319,931,620.00	1,165,000,000.00	-	1,165,000,000.00	-	1,176,650,000.00	1,188,416,500.00
12020484	FISH/BIRDS FARMS HATCHERY/PRODUCTS MOVEMENT FEES	-	2,214,900.00	2,214,900.00	-	489,200.00	-	489,200.00	-	494,100.00	499,100.00
120207	**EARNINGS -GENERAL**	**19,500.00**	**28,100.00**	**28,100.00**	**18,000.00**	**110,300.00**	**-**	**110,300.00**	**-**	**111,500.00**	**112,800.00**
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-	26,500.00	26,500.00	-	5,900.00	-	5,900.00	-	6,000.00	6,100.00
12020763	EARNINGS FROM HIRE OF PLANTS AND EQUIPMENT	19,500.00	1,600.00	1,600.00	-	4,400.00	-	4,400.00	-	4,500.00	4,600.00
12020768	EARNINGS FROM MOTOR TRANSPORT HIRE	-	-	-	18,000.00	100,000.00	-	100,000.00	-	101,000.00	102,100.00
	026600100100 - Ministry of Entrepreneurship Development										
1	**REVENUE**	**932,000.00**	**1,160,200.00**	**1,160,200.00**	**1,113,100.00**	**1,300,000.00**	**-**	**1,300,000.00**	**-**	**1,313,000.00**	**1,326,200.00**
12	**INDEPENDENT REVENUE**	**932,000.00**	**1,160,200.00**	**1,160,200.00**	**1,113,100.00**	**1,300,000.00**	**-**	**1,300,000.00**	**-**	**1,313,000.00**	**1,326,200.00**
1202	**NON-TAX REVENUE**	**932,000.00**	**1,160,200.00**	**1,160,200.00**	**1,113,100.00**	**1,300,000.00**	**-**	**1,300,000.00**	**-**	**1,313,000.00**	**1,326,200.00**
120201	**LICENCES - GENERAL**	**5,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
12020142	TRADE PERMIT LICENSES	5,000.00	-	-	-	-	-	-	-	-	-
120204	**FEES - GENERAL**	**927,000.00**	**1,160,200.00**	**1,160,200.00**	**1,113,100.00**	**1,300,000.00**	**-**	**1,300,000.00**	**-**	**1,313,000.00**	**1,326,200.00**
12020410	REGISTRATION FEES - GENERAL	927,000.00	1,160,200.00	1,160,200.00	1,113,100.00	1,300,000.00	-	1,300,000.00	-	1,313,000.00	1,326,200.00
	031805100100 - High Court of Justice										
1	**REVENUE**	**13,494,435.00**	**35,290,600.00**	**35,290,600.00**	**11,045,754.00**	**71,225,600.00**	**-**	**71,225,600.00**	**-**	**71,938,300.00**	**72,658,100.00**
12	**INDEPENDENT REVENUE**	**13,494,435.00**	**35,290,600.00**	**35,290,600.00**	**11,045,754.00**	**71,225,600.00**	**-**	**71,225,600.00**	**-**	**71,938,300.00**	**72,658,100.00**
1201	**TAX REVENUE**	**-**	**2,650,000.00**	**2,650,000.00**	**-**	**585,300.00**	**-**	**585,300.00**	**-**	**591,200.00**	**597,200.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
120103	**OTHER TAXES**	**-**	**2,650,000.00**	**2,650,000.00**	**-**	**585,300.00**	**-**	**585,300.00**	**-**	**591,200.00**	**597,200.00**
12010303	DEVELOPMENTAL LEVY - GENERAL	-	2,650,000.00	2,650,000.00	-	585,300.00	-	585,300.00	-	591,200.00	597,200.00
1202	**NON-TAX REVENUE**	**13,494,435.00**	**32,640,600.00**	**32,640,600.00**	**11,045,754.00**	**70,640,300.00**	**-**	**70,640,300.00**	**-**	**71,347,100.00**	**72,060,900.00**
120201	**LICENCES - GENERAL**	**-**	**1,987,500.00**	**1,987,500.00**	**-**	**439,100.00**	**-**	**439,100.00**	**-**	**443,600.00**	**448,100.00**
12020101	DRIVING LICENSES	-	397,500.00	397,500.00	-	87,800.00	-	87,800.00	-	88,700.00	89,600.00
12020152	LEARNERS PERMIT	-	1,060,000.00	1,060,000.00	-	234,200.00	-	234,200.00	-	236,600.00	239,000.00
12020163	PROFESSIONAL CERTIFICATION OF TRICYCLES,MOTORCYCLES MECHANIC	-	530,000.00	530,000.00	-	117,100.00	-	117,100.00	-	118,300.00	119,500.00
120204	**FEES - GENERAL**	**9,210,940.00**	**29,487,100.00**	**29,752,100.00**	**5,613,720.00**	**45,883,100.00**	**-**	**45,883,100.00**	**-**	**46,342,100.00**	**46,805,700.00**
12020411	COURT FEES - GENERAL	9,210,940.00	29,434,100.00	29,434,100.00	5,613,720.00	45,800,000.00	-	45,800,000.00	-	46,258,000.00	46,720,600.00
12020441	FIRE SAFETY INSPECTATIONS FEES	-	-	-	-	12,700.00	-	12,700.00	-	12,900.00	13,100.00
12020451	APPROVAL OF BUILDING PLANS FEES	-	53,000.00	53,000.00	-	11,800.00	-	11,800.00	-	12,000.00	12,200.00
12020492	CHANGE OF COURSE APPLICATICATION FEES	-	-	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
120205	**FINES - GENERAL**	**4,283,495.00**	**1,166,000.00**	**901,000.00**	**5,432,034.00**	**24,318,100.00**	**-**	**24,318,100.00**	**-**	**24,561,400.00**	**24,807,100.00**
12020501	PENALTY FOR OFFENCES - GENERAL	-	530,000.00	530,000.00	-	117,100.00	-	117,100.00	-	118,300.00	119,500.00
12020505	ROAD TRAFFIC (MISC. OFF)	-	265,000.00	-	-	-	-	-	-	-	-
12020511	COURT FINE	4,283,495.00	371,000.00	371,000.00	5,432,034.00	24,201,000.00	-	24,201,000.00	-	24,443,100.00	24,687,600.00
	031805200100 - Customary Court of Appeal										
1	**REVENUE**	**309,100.00**	**17,402,600.00**	**17,402,600.00**	**154,500.00**	**250,000.00**	**-**	**250,000.00**	**-**	**252,500.00**	**255,100.00**
12	**INDEPENDENT REVENUE**	**309,100.00**	**17,402,600.00**	**17,402,600.00**	**154,500.00**	**250,000.00**	**-**	**250,000.00**	**-**	**252,500.00**	**255,100.00**
1202	**NON-TAX REVENUE**	**309,100.00**	**17,402,600.00**	**17,402,600.00**	**154,500.00**	**250,000.00**	**-**	**250,000.00**	**-**	**252,500.00**	**255,100.00**
120204	**FEES - GENERAL**	**309,100.00**	**17,402,600.00**	**17,402,600.00**	**154,500.00**	**250,000.00**	**-**	**250,000.00**	**-**	**252,500.00**	**255,100.00**
12020411	COURT FEES - GENERAL	309,100.00	17,402,600.00	17,402,600.00	154,500.00	250,000.00	-	250,000.00	-	252,500.00	255,100.00
	031805300100 - Sharia Court of Appeal										
1	**REVENUE**	**12,300.00**	**116,100.00**	**116,100.00**	**-**	**200,000.00**	**-**	**200,000.00**	**-**	**202,000.00**	**204,100.00**
12	**INDEPENDENT REVENUE**	**12,300.00**	**116,100.00**	**116,100.00**	**-**	**200,000.00**	**-**	**200,000.00**	**-**	**202,000.00**	**204,100.00**
1202	**NON-TAX REVENUE**	**12,300.00**	**116,100.00**	**116,100.00**	**-**	**200,000.00**	**-**	**200,000.00**	**-**	**202,000.00**	**204,100.00**
120204	**FEES - GENERAL**	**12,300.00**	**116,100.00**	**116,100.00**	**-**	**200,000.00**	**-**	**200,000.00**	**-**	**202,000.00**	**204,100.00**
12020411	COURT FEES - GENERAL	12,300.00	116,100.00	116,100.00	-	200,000.00	-	200,000.00	-	202,000.00	204,100.00
	031805500100 - Area Courts										
1	**REVENUE**	**26,818,100.00**	**33,071,000.00**	**33,071,000.00**	**47,811,402.00**	**32,774,800.00**	**-**	**32,774,800.00**	**-**	**33,103,200.00**	**33,435,000.00**
12	**INDEPENDENT REVENUE**	**26,818,100.00**	**33,071,000.00**	**33,071,000.00**	**47,811,402.00**	**32,774,800.00**	**-**	**32,774,800.00**	**-**	**33,103,200.00**	**33,435,000.00**
1201	**TAX REVENUE**	**-**	**2,650,000.00**	**2,650,000.00**	**-**	**585,300.00**	**-**	**585,300.00**	**-**	**591,200.00**	**597,200.00**
120103	**OTHER TAXES**	**-**	**2,650,000.00**	**2,650,000.00**	**-**	**585,300.00**	**-**	**585,300.00**	**-**	**591,200.00**	**597,200.00**
12010303	DEVELOPMENTAL LEVY - GENERAL	-	2,650,000.00	2,650,000.00	-	585,300.00	-	585,300.00	-	591,200.00	597,200.00
1202	**NON-TAX REVENUE**	**26,818,100.00**	**30,421,000.00**	**30,421,000.00**	**47,811,402.00**	**32,189,500.00**	**-**	**32,189,500.00**	**-**	**32,512,000.00**	**32,837,800.00**
120204	**FEES - GENERAL**	**7,192,710.00**	**21,888,000.00**	**27,188,000.00**	**11,068,300.00**	**13,268,500.00**	**-**	**13,268,500.00**	**-**	**13,401,700.00**	**13,536,300.00**
12020403	RENEWAL FEES - GENERAL	-	397,500.00	397,500.00	-	87,800.00	-	87,800.00	-	88,700.00	89,600.00
12020405	LAND/SURVEY/INSPECTION FEES - GENERAL	-	5,300,000.00	5,300,000.00	-	1,170,600.00	-	1,170,600.00	-	1,182,400.00	1,194,300.00
12020410	REGISTRATION FEES - GENERAL	-	5,300.00	5,300.00	-	1,200.00	-	1,200.00	-	1,300.00	1,400.00
12020411	COURT FEES - GENERAL	7,192,710.00	15,900,000.00	15,900,000.00	11,068,300.00	10,327,100.00	-	10,327,100.00	-	10,430,400.00	10,534,800.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	-	9,600.00	9,600.00	-	2,200.00	-	2,200.00	-	2,300.00	2,400.00
12020426	REGISTRATION OF WOMEN GROUPS	-	10,600.00	10,600.00	-	2,400.00	-	2,400.00	-	2,500.00	2,600.00
12020445	GRADING FEES	-	265,000.00	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
12020451	APPROVAL OF BUILDING PLANS FEES	-	-	-	-	448,000.00	-	448,000.00	-	452,500.00	457,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12020492	CHANGE OF COURSE APPLICATICATION FEES	-	-	5,300,000.00	-	1,170,600.00	-	1,170,600.00	-	1,182,400.00	1,194,300.00
120205	**FINES - GENERAL**	**19,625,390.00**	**8,480,000.00**	**3,180,000.00**	**36,743,102.00**	**18,909,200.00**	**-**	**18,909,200.00**	**-**	**19,098,300.00**	**19,289,300.00**
12020505	ROAD TRAFFIC (MISC. OFF)	-	5,300,000.00	-	-	-	-	-	-	-	-
12020511	COURT FINE	19,625,390.00	3,180,000.00	3,180,000.00	36,743,102.00	18,909,200.00	-	18,909,200.00	-	19,098,300.00	19,289,300.00
120206	**SALES - GENERAL**	**-**	**53,000.00**	**53,000.00**	**-**	**11,800.00**	**-**	**11,800.00**	**-**	**12,000.00**	**12,200.00**
12020619	SALES OF PRODUCTS	-	53,000.00	53,000.00	-	11,800.00	-	11,800.00	-	12,000.00	12,200.00
	032600100100 - Ministry of Justice										
1	**REVENUE**	**-**	**-**	**-**	**14,684,196.95**	**110,000,000.00**	**-**	**110,000,000.00**	**-**	**111,100,000.00**	**112,211,000.00**
12	**INDEPENDENT REVENUE**	**-**	**-**	**-**	**14,684,196.95**	**110,000,000.00**	**-**	**110,000,000.00**	**-**	**111,100,000.00**	**112,211,000.00**
1202	**NON-TAX REVENUE**	**-**	**-**	**-**	**14,684,196.95**	**110,000,000.00**	**-**	**110,000,000.00**	**-**	**111,100,000.00**	**112,211,000.00**
120204	**FEES - GENERAL**	**-**	**-**	**-**	**14,684,196.95**	**110,000,000.00**	**-**	**110,000,000.00**	**-**	**111,100,000.00**	**112,211,000.00**
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	-	-	-	14,684,196.95	110,000,000.00	-	110,000,000.00	-	111,100,000.00	112,211,000.00
	051300100100 - Ministry of Youth and Sports Development										
1	**REVENUE**	**11,154,174.19**	**19,000,500.00**	**19,000,500.00**	**479,000.00**	**10,145,200.00**	**-**	**10,145,200.00**	**-**	**10,246,800.00**	**10,349,500.00**
12	**INDEPENDENT REVENUE**	**11,154,174.19**	**19,000,500.00**	**19,000,500.00**	**479,000.00**	**10,145,200.00**	**-**	**10,145,200.00**	**-**	**10,246,800.00**	**10,349,500.00**
1202	**NON-TAX REVENUE**	**11,154,174.19**	**19,000,500.00**	**19,000,500.00**	**479,000.00**	**10,145,200.00**	**-**	**10,145,200.00**	**-**	**10,246,800.00**	**10,349,500.00**
120204	**FEES - GENERAL**	**11,154,174.19**	**19,000,500.00**	**19,000,500.00**	**479,000.00**	**10,145,200.00**	**-**	**10,145,200.00**	**-**	**10,246,800.00**	**10,349,500.00**
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	11,074,174.19	1,060,000.00	1,060,000.00	-	6,109,400.00	-	6,109,400.00	-	6,170,500.00	6,232,300.00
12020410	REGISTRATION FEES - GENERAL	-	-	-	479,000.00	73,400.00	-	73,400.00	-	74,200.00	75,000.00
12020411	COURT FEES - GENERAL	80,000.00	15,820,500.00	15,820,500.00	-	3,494,100.00	-	3,494,100.00	-	3,529,100.00	3,564,400.00
12020458	TRADE ANIMAL FEES	-	2,120,000.00	2,120,000.00	-	468,300.00	-	468,300.00	-	473,000.00	477,800.00
	051400100100 - Ministry of Women Affairs										
1	**REVENUE**	**1,019,000.00**	**3,153,245,100.00**	**3,153,245,100.00**	**429,000.00**	**1,724,100,600.00**	**-**	**1,724,100,600.00**	**-**	**4,141,900.00**	**4,183,900.00**
12	**INDEPENDENT REVENUE**	**1,019,000.00**	**3,245,100.00**	**3,245,100.00**	**429,000.00**	**4,100,600.00**	**-**	**4,100,600.00**	**-**	**4,141,900.00**	**4,183,900.00**
1202	**NON-TAX REVENUE**	**1,019,000.00**	**3,245,100.00**	**3,245,100.00**	**429,000.00**	**4,100,600.00**	**-**	**4,100,600.00**	**-**	**4,141,900.00**	**4,183,900.00**
120201	**LICENCES - GENERAL**	**212,000.00**	**2,869,300.00**	**2,869,300.00**	**205,000.00**	**3,040,700.00**	**-**	**3,040,700.00**	**-**	**3,071,300.00**	**3,102,500.00**
12020105	POOLS AND GAMING MACHINES LICENSES	25,000.00	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
12020106	CINEMATOGRAPHY LICENCES	-	-	-	-	100,000.00	-	100,000.00	-	101,000.00	102,100.00
12020153	HIDES & SKIN BUYERS LICENSE	-	53,000.00	53,000.00	-	11,800.00	-	11,800.00	-	12,000.00	12,200.00
12020155	AUCTIONEER LICENSES	-	105,500.00	105,500.00	-	100,000.00	-	100,000.00	-	101,000.00	102,100.00
12020157	LIQUOR LICENSES	187,000.00	316,500.00	316,500.00	205,000.00	300,000.00	-	300,000.00	-	303,000.00	306,100.00
12020158	TAMBOLA LICENCE	-	15,900.00	15,900.00	-	3,600.00	-	3,600.00	-	3,700.00	3,800.00
12020162	TROPHY DEALER LICENCES	-	2,378,400.00	2,378,400.00	-	525,300.00	-	525,300.00	-	530,600.00	536,000.00
120204	**FEES - GENERAL**	**807,000.00**	**163,800.00**	**163,800.00**	**84,000.00**	**1,013,000.00**	**-**	**1,013,000.00**	**-**	**1,023,200.00**	**1,033,500.00**
12020410	REGISTRATION FEES - GENERAL	-	31,800.00	31,800.00	-	7,100.00	-	7,100.00	-	7,200.00	7,300.00
12020424	FOOD AND SOCIAL SERVICES FEES	-	26,500.00	26,500.00	-	5,900.00	-	5,900.00	-	6,000.00	6,100.00
12020426	REGISTRATION OF WOMEN GROUPS	807,000.00	105,500.00	105,500.00	84,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
120207	**EARNINGS -GENERAL**	**-**	**212,000.00**	**212,000.00**	**140,000.00**	**46,900.00**	**-**	**46,900.00**	**-**	**47,400.00**	**47,900.00**
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-	212,000.00	212,000.00	140,000.00	46,900.00	-	46,900.00	-	47,400.00	47,900.00
13	**AID AND GRANTS**	**-**	**3,150,000,000.00**	**3,150,000,000.00**	**-**	**1,720,000,000.00**	**-**	**1,720,000,000.00**	**-**	**-**	**-**
1302	**GRANTS**	**-**	**3,150,000,000.00**	**3,150,000,000.00**	**-**	**1,720,000,000.00**	**-**	**1,720,000,000.00**	**-**	**-**	**-**
130201	**DOMESTIC GRANTS**	**-**	**3,150,000,000.00**	**3,150,000,000.00**	**-**	**1,670,000,000.00**	**-**	**1,670,000,000.00**	**-**	**-**	**-**
13020102	CAPITAL GRANTS FROM FGN	-	3,150,000,000.00	3,150,000,000.00	-	1,670,000,000.00	-	1,670,000,000.00	-	-	-
130202	**FOREIGN GRANTS**	**-**	**-**	**-**	**-**	**50,000,000.00**	**-**	**50,000,000.00**	**-**	**-**	**-**
13020202	CAPITAL FOREIGN GRANTS	-	-	-	-	50,000,000.00	-	50,000,000.00	-	-	-
	051700100100 - Ministry of Education and Human Capital Development										
1	**REVENUE**	**19,300,000.00**	**29,746,500.00**	**29,746,500.00**	**12,491,000.00**	**75,023,400.00**	**-**	**75,023,400.00**	**-**	**75,773,700.00**	**76,531,500.00**
12	**INDEPENDENT REVENUE**	**19,300,000.00**	**29,746,500.00**	**29,746,500.00**	**12,491,000.00**	**75,023,400.00**	**-**	**75,023,400.00**	**-**	**75,773,700.00**	**76,531,500.00**
1202	**NON-TAX REVENUE**	**19,300,000.00**	**29,746,500.00**	**29,746,500.00**	**12,491,000.00**	**75,023,400.00**	**-**	**75,023,400.00**	**-**	**75,773,700.00**	**76,531,500.00**

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120204	**FEES - GENERAL**	**16,265,000.00**	**21,094,000.00**	**21,094,000.00**	**9,915,000.00**	**60,000,000.00**	**-**	**60,000,000.00**	**-**	**60,600,000.00**	**61,206,000.00**
12020412	REGISTRATION OF PRIVATE SCHOOLS	16,265,000.00	21,094,000.00	21,094,000.00	9,915,000.00	60,000,000.00	-	60,000,000.00	-	60,600,000.00	61,206,000.00
120206	**SALES - GENERAL**	**3,035,000.00**	**8,652,500.00**	**8,652,500.00**	**2,576,000.00**	**15,023,400.00**	**-**	**15,023,400.00**	**-**	**15,173,700.00**	**15,325,500.00**
12020625	SALES OF STATIONERIES & SCHOOL DIRECTORY	20,000.00	-	-	870,000.00	-	-	-	-	-	-
12020626	SALES OF APPLICATION FORMS FOR PRIVATE SCHOOLS	3,015,000.00	8,547,000.00	8,547,000.00	1,706,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
12020639	SALES OF IN SERVICE FORM	-	105,500.00	105,500.00	-	23,400.00	-	23,400.00	-	23,700.00	24,000.00
	051705100100 - Post Primary Schools Mgt Board										
1	**REVENUE**	**130,000.00**	**-**	**-**	**100,000.00**	**141,400.00**	**-**	**141,400.00**	**-**	**142,900.00**	**144,500.00**
12	**INDEPENDENT REVENUE**	**130,000.00**	**-**	**-**	**100,000.00**	**141,400.00**	**-**	**141,400.00**	**-**	**142,900.00**	**144,500.00**
1202	**NON-TAX REVENUE**	**130,000.00**	**-**	**-**	**100,000.00**	**141,400.00**	**-**	**141,400.00**	**-**	**142,900.00**	**144,500.00**
120204	**FEES - GENERAL**	**-**	**-**	**-**	**-**	**21,400.00**	**-**	**21,400.00**	**-**	**21,700.00**	**22,000.00**
12020410	REGISTRATION FEES - GENERAL	-	-	-	-	21,400.00	-	21,400.00	-	21,700.00	22,000.00
120206	**SALES - GENERAL**	**130,000.00**	**-**	**-**	**100,000.00**	**120,000.00**	**-**	**120,000.00**	**-**	**121,200.00**	**122,500.00**
12020639	SALES OF IN SERVICE FORM	130,000.00	-	-	100,000.00	120,000.00	-	120,000.00	-	121,200.00	122,500.00
	051700500100 - College of Agriculture, Science and Technology Ganye										
1	**REVENUE**	**22,962,000.00**	**46,892,200.00**	**46,892,200.00**	**19,208,100.00**	**95,260,000.00**	**-**	**95,260,000.00**	**-**	**96,212,900.00**	**97,175,600.00**
12	**INDEPENDENT REVENUE**	**22,962,000.00**	**46,892,200.00**	**46,892,200.00**	**19,208,100.00**	**95,260,000.00**	**-**	**95,260,000.00**	**-**	**96,212,900.00**	**97,175,600.00**
1202	**NON-TAX REVENUE**	**22,962,000.00**	**46,892,200.00**	**46,892,200.00**	**19,208,100.00**	**95,260,000.00**	**-**	**95,260,000.00**	**-**	**96,212,900.00**	**97,175,600.00**
120204	**FEES - GENERAL**	**21,228,500.00**	**44,149,900.00**	**44,149,900.00**	**9,647,200.00**	**61,435,000.00**	**-**	**61,435,000.00**	**-**	**62,049,600.00**	**62,670,500.00**
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	-	464,100.00	464,100.00	-	102,500.00	-	102,500.00	-	103,600.00	104,700.00
12020410	REGISTRATION FEES - GENERAL	-	-	-	2,575,000.00	9,975,000.00	-	9,975,000.00	-	10,074,800.00	10,175,600.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	2,819,200.00	19,385,400.00	19,385,400.00	998,200.00	24,000,000.00	-	24,000,000.00	-	24,240,000.00	24,482,400.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	17,329,300.00	19,870,600.00	19,870,600.00	4,566,000.00	23,317,500.00	-	23,317,500.00	-	23,550,700.00	23,786,300.00
12020421	SPORTS FEES	277,500.00	738,300.00	738,300.00	343,000.00	735,000.00	-	735,000.00	-	742,400.00	749,900.00
12020422	SIWES FEES	395,000.00	-	-	-	-	-	-	-	-	-
12020461	ACCOMMODATION FEES	130,000.00	1,476,600.00	1,476,600.00	400,000.00	1,100,000.00	-	1,100,000.00	-	1,111,000.00	1,122,200.00
12020462	EDUCATIONAL VISIT FEES	277,500.00	2,214,900.00	2,214,900.00	765,000.00	2,205,000.00	-	2,205,000.00	-	2,227,100.00	2,249,400.00
120206	**SALES - GENERAL**	**1,733,500.00**	**2,742,300.00**	**2,742,300.00**	**1,361,000.00**	**17,900,000.00**	**-**	**17,900,000.00**	**-**	**18,079,000.00**	**18,259,900.00**
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,441,000.00	2,742,300.00	2,742,300.00	496,000.00	15,400,000.00	-	15,400,000.00	-	15,554,000.00	15,709,600.00
12020616	SALES OF ADMISSION FORMS	162,500.00	-	-	865,000.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,550,300.00
12020638	SALES OF EMPLOYMENT FORMS	130,000.00	-	-	-	-	-	-	-	-	-
120210	**REPAYMENTS - GENERAL**	**-**	**-**	**-**	**8,199,900.00**	**15,925,000.00**	**-**	**15,925,000.00**	**-**	**16,084,300.00**	**16,245,200.00**
12021007	EARNING FROM GOVERNMENT PROPERTIES/ASSETS	-	-	-	8,199,900.00	15,925,000.00	-	15,925,000.00	-	16,084,300.00	16,245,200.00
	051700400100 - College of Legal Studies Yola										
1	**REVENUE**	**111,754,655.00**	**83,706,000.00**	**83,706,000.00**	**106,946,100.00**	**164,614,700.00**	**-**	**164,614,700.00**	**-**	**166,261,100.00**	**167,924,200.00**
12	**INDEPENDENT REVENUE**	**111,754,655.00**	**83,706,000.00**	**83,706,000.00**	**106,946,100.00**	**164,614,700.00**	**-**	**164,614,700.00**	**-**	**166,261,100.00**	**167,924,200.00**
1202	**NON-TAX REVENUE**	**111,754,655.00**	**83,706,000.00**	**83,706,000.00**	**106,946,100.00**	**164,614,700.00**	**-**	**164,614,700.00**	**-**	**166,261,100.00**	**167,924,200.00**
120204	**FEES - GENERAL**	**103,604,005.00**	**74,658,300.00**	**74,658,300.00**	**97,591,100.00**	**144,658,000.00**	**-**	**144,658,000.00**	**-**	**146,104,700.00**	**147,566,000.00**
12020410	REGISTRATION FEES - GENERAL	-	-	-	43,512,200.00	52,127,500.00	-	52,127,500.00	-	52,648,800.00	53,175,300.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	3,869,750.00	-	-	4,317,500.00	7,237,500.00	-	7,237,500.00	-	7,309,900.00	7,383,000.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	92,057,005.00	-	-	39,729,400.00	65,955,500.00	-	65,955,500.00	-	66,615,100.00	67,281,300.00
12020421	SPORTS FEES	1,588,500.00	70,175,800.00	70,175,800.00	1,985,000.00	2,910,000.00	-	2,910,000.00	-	2,939,100.00	2,968,500.00
12020422	SIWES FEES	-	-	-	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,550,300.00
12020443	PROCESSING FEES AND CERTIFICATE EVALUATION	-	-	-	375,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,530,200.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12020460	LABORATORY / WORKSHOP/ X-RAY AND OTHERS FEES	-	4,482,500.00	4,482,500.00	-	990,000.00	-	990,000.00	-	999,900.00	1,009,900.00
12020461	ACCOMMODATION FEES	2,110,000.00	-	-	2,600,000.00	2,700,000.00	-	2,700,000.00	-	2,727,000.00	2,754,300.00
12020472	STUDENT LEVY	3,978,750.00	-	-	4,393,000.00	7,237,500.00	-	7,237,500.00	-	7,309,900.00	7,383,000.00
12020475	UTILITY SERVICES	-	-	-	679,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,530,200.00
120206	**SALES - GENERAL**	**7,869,250.00**	**9,047,700.00**	**9,047,700.00**	**9,064,000.00**	**17,956,700.00**	**-**	**17,956,700.00**	**-**	**18,136,400.00**	**18,318,000.00**
12020603	SALES OF ID CARDS	997,950.00	-	-	1,159,500.00	1,755,000.00	-	1,755,000.00	-	1,772,600.00	1,790,400.00
12020616	SALES OF ADMISSION FORMS	5,062,100.00	7,382,900.00	7,382,900.00	912,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
12020629	SALES OF APPLICATION FORMS	-	-	-	4,145,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
12020638	SALES OF EMPLOYMENT FORMS	-	1,664,800.00	1,664,800.00	-	367,700.00	-	367,700.00	-	371,400.00	375,200.00
12020646	SALES OF STUDENT HAND BOOK	1,809,200.00	-	-	2,156,000.00	3,530,000.00	-	3,530,000.00	-	3,565,300.00	3,601,000.00
12020654	SALES OF LEARNING MATERIAL	-	-	-	691,500.00	304,000.00	-	304,000.00	-	307,100.00	310,200.00
120207	**EARNINGS -GENERAL**	**281,400.00**	**-**	**-**	**291,000.00**	**2,000,000.00**	**-**	**2,000,000.00**	**-**	**2,020,000.00**	**2,040,200.00**
12020736	EARNINGS FROM ENTERPRENEURSHIP DEVELOPMENT CENTER	-	-	-	291,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
12020765	EARNING FROM COMPENSATION OF RELOCATION FOR ROAD PROJECT CRO	281,400.00	-	-	-	-	-	-	-	-	-
	051701800100 - Adamawa State Polytechnic Yola										
1	**REVENUE**	**281,640,437.95**	**575,781,500.00**	**575,781,500.00**	**232,297,373.00**	**609,856,900.00**	**-**	**609,856,900.00**	**-**	**615,956,100.00**	**622,116,600.00**
12	**INDEPENDENT REVENUE**	**281,640,437.95**	**575,781,500.00**	**575,781,500.00**	**232,297,373.00**	**609,856,900.00**	**-**	**609,856,900.00**	**-**	**615,956,100.00**	**622,116,600.00**
1202	**NON-TAX REVENUE**	**281,640,437.95**	**575,781,500.00**	**575,781,500.00**	**232,297,373.00**	**609,856,900.00**	**-**	**609,856,900.00**	**-**	**615,956,100.00**	**622,116,600.00**
120204	**FEES - GENERAL**	**246,207,339.00**	**573,625,600.00**	**573,625,600.00**	**210,689,631.00**	**444,064,200.00**	**-**	**444,064,200.00**	**-**	**448,505,100.00**	**452,990,600.00**
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	-	527,400.00	527,400.00	-	116,500.00	-	116,500.00	-	117,700.00	118,900.00
12020410	REGISTRATION FEES - GENERAL	-	265,679,000.00	265,679,000.00	5,282,000.00	19,735,000.00	-	19,735,000.00	-	19,932,400.00	20,131,800.00
12020414	ADMIN CHARGES	584,000.00	84,922,400.00	84,922,400.00	-	18,755,600.00	-	18,755,600.00	-	18,943,200.00	19,132,700.00
12020415	ADAPOLY VENTURES	19,753,289.00	59,274,200.00	59,274,200.00	7,862,931.00	30,500,000.00	-	30,500,000.00	-	30,805,000.00	31,113,100.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	48,014,500.00	49,855,700.00	49,855,700.00	24,700,000.00	18,269,000.00	-	18,269,000.00	-	18,451,700.00	18,636,300.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	158,439,050.00	59,101,300.00	59,101,300.00	158,693,950.00	302,919,500.00	-	302,919,500.00	-	305,948,700.00	309,008,200.00
12020421	SPORTS FEES	4,965,500.00	3,736,900.00	3,736,900.00	4,483,000.00	9,376,000.00	-	9,376,000.00	-	9,469,800.00	9,564,500.00
12020422	SIWES FEES	4,993,500.00	-	-	-	-	-	-	-	-	-
12020443	PROCESSING FEES AND CERTIFICATE EVALUATION	1,082,000.00	-	-	632,500.00	7,500,000.00	-	7,500,000.00	-	7,575,000.00	7,650,800.00
12020460	LABORATORY / WORKSHOP/ X-RAY AND OTHERS FEES	4,965,500.00	-	-	-	-	-	-	-	-	-
12020461	ACCOMMODATION FEES	3,410,000.00	2,135,800.00	2,135,800.00	2,530,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
12020462	EDUCATIONAL VISIT FEES	-	-	-	1,123,750.00	4,927,000.00	-	4,927,000.00	-	4,976,300.00	5,026,100.00
12020466	FACILITY FEES	-	12,765,100.00	12,765,100.00	-	2,819,300.00	-	2,819,300.00	-	2,847,500.00	2,876,000.00
12020471	IDENTITY CARD FEES[ID]	-	17,254,900.00	17,254,900.00	5,381,500.00	10,088,500.00	-	10,088,500.00	-	10,189,400.00	10,291,300.00
12020472	STUDENT LEVY	-	18,372,900.00	18,372,900.00	-	4,057,800.00	-	4,057,800.00	-	4,098,400.00	4,139,400.00
120206	**SALES - GENERAL**	**17,098,000.00**	**2,155,900.00**	**2,155,900.00**	**10,540,000.00**	**51,500,200.00**	**-**	**51,500,200.00**	**-**	**52,015,300.00**	**52,535,700.00**
12020603	SALES OF ID CARDS	-	2,155,900.00	2,155,900.00	-	476,200.00	-	476,200.00	-	481,000.00	485,900.00
12020616	SALES OF ADMISSION FORMS	9,173,200.00	-	-	8,146,500.00	44,750,000.00	-	44,750,000.00	-	45,197,500.00	45,649,500.00
12020640	SALES OF EMPLOYMENT & CONTRACT REGISTRATION	-	-	-	234,500.00	500,000.00	-	500,000.00	-	505,000.00	510,100.00
12020644	SALES STUDENT I.D CARD	5,126,000.00	-	-	-	-	-	-	-	-	-
12020646	SALES OF STUDENT HAND BOOK	2,798,800.00	-	-	2,159,000.00	5,774,000.00	-	5,774,000.00	-	5,831,800.00	5,890,200.00
120207	**EARNINGS -GENERAL**	**13,492,000.00**	**-**	**-**	**9,357,500.00**	**29,246,500.00**	**-**	**29,246,500.00**	**-**	**29,539,100.00**	**29,834,600.00**
12020702	EARNINGS FROM LABORATORY SERVICES	-	-	-	5,399,000.00	16,684,000.00	-	16,684,000.00	-	16,850,900.00	17,019,500.00

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12020736	EARNINGS FROM ENTERPRENEURSHIP DEVELOPMENT CENTER	-	-	-	3,958,500.00	12,562,500.00	-	12,562,500.00	-	12,688,200.00	12,815,100.00
12020737	INCOME FROM ADSU FARM	13,492,000.00	-	-	-	-	-	-	-	-	-
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**4,843,098.95**	**-**	**-**	**407,892.00**	**26,152,900.00**	**-**	**26,152,900.00**	**-**	**26,414,500.00**	**26,678,700.00**
12020801	RENT ON GOVT.QUARTERS	4,843,098.95	-	-	407,892.00	26,152,900.00	-	26,152,900.00	-	26,414,500.00	26,678,700.00
120210	**REPAYMENTS - GENERAL**	**-**	**-**	**-**	**1,302,350.00**	**58,893,100.00**	**-**	**58,893,100.00**	**-**	**59,482,100.00**	**60,077,000.00**
12021007	EARNING FROM GOVERNMENT PROPERTIES/ASSETS	-	-	-	1,302,350.00	58,893,100.00	-	58,893,100.00	-	59,482,100.00	60,077,000.00
	051701900100 - College of Education Hong										
1	**REVENUE**	**144,018,590.00**	**128,125,300.00**	**128,125,300.00**	**157,665,400.00**	**150,000,000.00**	**-**	**150,000,000.00**	**-**	**151,500,400.00**	**153,015,700.00**
12	**INDEPENDENT REVENUE**	**144,018,590.00**	**128,125,300.00**	**128,125,300.00**	**157,665,400.00**	**150,000,000.00**	**-**	**150,000,000.00**	**-**	**151,500,400.00**	**153,015,700.00**
1202	**NON-TAX REVENUE**	**144,018,590.00**	**128,125,300.00**	**128,125,300.00**	**157,665,400.00**	**150,000,000.00**	**-**	**150,000,000.00**	**-**	**151,500,400.00**	**153,015,700.00**
120204	**FEES - GENERAL**	**110,488,000.00**	**102,464,300.00**	**102,464,300.00**	**115,380,000.00**	**100,934,700.00**	**-**	**100,934,700.00**	**-**	**101,944,300.00**	**102,963,900.00**
12020410	REGISTRATION FEES - GENERAL	-	-	-	41,752,000.00	42,741,000.00	-	42,741,000.00	-	43,168,500.00	43,600,200.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	92,918,000.00	86,042,500.00	86,042,500.00	67,246,000.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
12020421	SPORTS FEES	5,120,000.00	7,356,600.00	7,356,600.00	6,382,000.00	6,191,600.00	-	6,191,600.00	-	6,253,600.00	6,316,200.00
12020459	BOARDING/LODGING FEES	12,450,000.00	9,065,200.00	9,065,200.00	-	2,002,100.00	-	2,002,100.00	-	2,022,200.00	2,042,500.00
120206	**SALES - GENERAL**	**3,877,000.00**	**6,486,500.00**	**6,486,500.00**	**2,168,000.00**	**4,000,000.00**	**-**	**4,000,000.00**	**-**	**4,040,000.00**	**4,080,400.00**
12020616	SALES OF ADMISSION FORMS	3,877,000.00	6,486,500.00	6,486,500.00	2,168,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,080,400.00
120207	**EARNINGS -GENERAL**	**27,739,000.00**	**17,276,000.00**	**17,276,000.00**	**26,139,900.00**	**26,084,000.00**	**-**	**26,084,000.00**	**-**	**26,344,900.00**	**26,608,400.00**
12020733	TRACTOR HIRING SERVICES	1,458,000.00	-	-	1,896,900.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
12020741	EARNINGS FROM OTHER STAFF SCHOOL ACTIVITIES	26,281,000.00	17,276,000.00	17,276,000.00	24,243,000.00	24,084,000.00	-	24,084,000.00	-	24,324,900.00	24,568,200.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**1,914,590.00**	**1,898,500.00**	**1,898,500.00**	**13,977,500.00**	**18,981,300.00**	**-**	**18,981,300.00**	**-**	**19,171,200.00**	**19,363,000.00**
12020801	RENT ON GOVT.QUARTERS	1,914,590.00	1,898,500.00	1,898,500.00	937,500.00	2,471,300.00	-	2,471,300.00	-	2,496,100.00	2,521,100.00
12020818	RENT OF STUDENT HOSTELS	-	-	-	13,040,000.00	16,510,000.00	-	16,510,000.00	-	16,675,100.00	16,841,900.00
	051702100100 - Adamawa State University Mubi										
1	**REVENUE**	**4,052,055,890.65**	**1,599,292,100.00**	**1,599,292,100.00**	**5,970,522,557.38**	**6,700,000,000.00**	**-**	**6,700,000,000.00**	**-**	**6,767,000,400.00**	**6,834,671,200.00**
12	**INDEPENDENT REVENUE**	**4,052,055,890.65**	**1,599,292,100.00**	**1,599,292,100.00**	**5,970,522,557.38**	**6,700,000,000.00**	**-**	**6,700,000,000.00**	**-**	**6,767,000,400.00**	**6,834,671,200.00**
1201	**TAX REVENUE**	**3,144,151,965.56**	**-**	**-**	**25,010,529.19**	**100,000,000.00**	**-**	**100,000,000.00**	**-**	**101,000,000.00**	**102,010,000.00**
120103	**OTHER TAXES**	**3,144,151,965.56**	**-**	**-**	**25,010,529.19**	**100,000,000.00**	**-**	**100,000,000.00**	**-**	**101,000,000.00**	**102,010,000.00**
12010309	2.5% CHARGES ON HOTEL AND TAX	3,144,151,965.56	-	-	25,010,529.19	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
1202	**NON-TAX REVENUE**	**907,903,925.09**	**1,599,292,100.00**	**1,599,292,100.00**	**5,945,512,028.19**	**6,600,000,000.00**	**-**	**6,600,000,000.00**	**-**	**6,666,000,400.00**	**6,732,661,200.00**
120204	**FEES - GENERAL**	**692,581,945.83**	**1,265,535,000.00**	**1,265,535,000.00**	**5,674,093,835.57**	**3,221,120,400.00**	**-**	**3,221,120,400.00**	**-**	**3,253,331,800.00**	**3,285,865,400.00**
12020404	CONTRACT/VETTING/PROCUREMENT FEES - GENERAL	1,041,000.00	2,636,800.00	2,636,800.00	-	582,400.00	-	582,400.00	-	588,300.00	594,200.00
12020410	REGISTRATION FEES - GENERAL	-	121,817,900.00	121,817,900.00	190,625,972.00	135,000,000.00	-	135,000,000.00	-	136,350,000.00	137,713,500.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	73,249,200.00	44,824,800.00	44,824,800.00	25,221,000.00	17,000,000.00	-	17,000,000.00	-	17,170,000.00	17,341,700.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	374,666,733.20	156,623,000.00	156,623,000.00	170,432,300.00	246,750,000.00	-	246,750,000.00	-	249,217,500.00	251,709,700.00
12020419	DONGLE FEES	-	62,121,900.00	62,121,900.00	-	13,720,000.00	-	13,720,000.00	-	13,857,200.00	13,995,800.00
12020420	PG SCHOOL RALATED FEES	54,556,797.00	74,883,700.00	74,883,700.00	44,561,470.00	65,000,000.00	-	65,000,000.00	-	65,650,000.00	66,306,500.00
12020421	SPORTS FEES	48,170,500.00	44,824,800.00	44,824,800.00	38,738,000.00	51,000,000.00	-	51,000,000.00	-	51,510,000.00	52,025,100.00
12020422	SIWES FEES	14,030,000.00	10,810,700.00	10,810,700.00	7,810,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
12020461	ACCOMMODATION FEES	92,920,000.00	66,446,100.00	66,446,100.00	15,580,000.00	115,500,000.00	-	115,500,000.00	-	116,655,000.00	117,821,600.00
12020466	FACILITY FEES	30,815,500.00	29,004,300.00	29,004,300.00	-	6,405,800.00	-	6,405,800.00	-	6,469,900.00	6,534,600.00
12020471	IDENTITY CARD FEES[ID]	-	7,119,300.00	7,119,300.00	-	1,572,400.00	-	1,572,400.00	-	1,588,200.00	1,604,100.00
12020473	CHARGES ON STATE GOVERNMENT CONTRACT	-	632,820,000.00	632,820,000.00	5,123,522,593.57	2,441,189,800.00	-	2,441,189,800.00	-	2,465,601,700.00	2,490,257,800.00
12020474	HOTEL GUEST SERVICE CHARGE	3,132,215.63	-	-	-	61,400,000.00	-	61,400,000.00	-	62,014,000.00	62,634,200.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12020475	UTILITY SERVICES	-	-	-	57,602,500.00	-	-	-	-	-	-
12020492	CHANGE OF COURSE APPLICATICATION FEES	-	11,601,700.00	11,601,700.00	-	46,000,000.00	-	46,000,000.00	-	46,460,000.00	46,924,600.00
120206	**SALES - GENERAL**	**27,562,000.00**	**27,883,200.00**	**27,883,200.00**	**19,234,550.00**	**36,007,800.00**	**-**	**36,007,800.00**	**-**	**36,368,000.00**	**36,731,800.00**
12020603	SALES OF ID CARDS	20,289,500.00	-	-	13,235,000.00	16,750,000.00	-	16,750,000.00	-	16,917,500.00	17,086,700.00
12020616	SALES OF ADMISSION FORMS	55,000.00	-	-	-	-	-	-	-	-	-
12020629	SALES OF APPLICATION FORMS	85,000.00	6,789,200.00	6,789,200.00	200,000.00	6,712,500.00	-	6,712,500.00	-	6,779,700.00	6,847,500.00
12020630	SALES OF SEEDLINGS/FRUITS	-	12,656,400.00	12,656,400.00	-	2,795,300.00	-	2,795,300.00	-	2,823,300.00	2,851,600.00
12020640	SALES OF EMPLOYMENT & CONTRACT REGISTRATION	-	-	-	410,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,060,300.00
12020646	SALES OF STUDENT HAND BOOK	7,132,500.00	8,437,600.00	8,437,600.00	5,389,550.00	6,750,000.00	-	6,750,000.00	-	6,817,500.00	6,885,700.00
120207	**EARNINGS -GENERAL**	**187,759,979.26**	**268,537,400.00**	**268,537,400.00**	**229,879,247.08**	**291,445,100.00**	**-**	**291,445,100.00**	**-**	**294,359,600.00**	**297,303,500.00**
12020702	EARNINGS FROM LABORATORY SERVICES	-	-	-	11,951,600.00	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,160,800.00
12020729	EARNINGS FROM 5% ADSUCONS SERVICES (REMITANCE)	5,956,636.84	52,735,000.00	52,735,000.00	2,500,000.00	46,235,100.00	-	46,235,100.00	-	46,697,500.00	47,164,500.00
12020730	EANINGS FROM MEDICAL LAB TEST	13,108,900.00	24,047,200.00	24,047,200.00	34,676,500.00	47,750,000.00	-	47,750,000.00	-	48,227,500.00	48,709,800.00
12020733	TRACTOR HIRING SERVICES	16,528,351.00	1,054,700.00	1,054,700.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,530,200.00
12020734	SUNDRY/OTHER EARNINGS	-	35,859,800.00	35,859,800.00	70,681,534.75	35,000,000.00	-	35,000,000.00	-	35,350,000.00	35,703,500.00
12020736	EARNINGS FROM ENTERPRENEURSHIP DEVELOPMENT CENTER	25,092,000.00	45,879,500.00	45,879,500.00	25,895,000.00	27,750,000.00	-	27,750,000.00	-	28,027,500.00	28,307,800.00
12020737	INCOME FROM ADSU FARM	177,900.00	7,382,900.00	7,382,900.00	130,000.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,550,300.00
12020738	EARNINGS FROM PORTAL ACCESS/MAINTENANCE	47,490,500.00	73,301,700.00	73,301,700.00	47,868,500.00	64,500,000.00	-	64,500,000.00	-	65,145,000.00	65,796,500.00
12020740	EARNINGS FROM HIRING OF ACADEMIC GOWN	4,448,000.00	2,109,400.00	2,109,400.00	6,414,000.00	9,000,000.00	-	9,000,000.00	-	9,090,000.00	9,180,900.00
12020741	EARNINGS FROM OTHER STAFF SCHOOL ACTIVITIES	62,160,300.00	26,167,200.00	26,167,200.00	24,569,212.00	29,460,000.00	-	29,460,000.00	-	29,754,600.00	30,052,200.00
12020744	EARNINGS FROM INTERNET SERVICES	-	-	-	5,192,900.33	17,750,000.00	-	17,750,000.00	-	17,927,500.00	18,106,800.00
12020776	EARNINGS FROM SCHOOL PROPERTIES/PRIVATE SHOPS	12,797,391.42	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**-**	**37,336,500.00**	**37,336,500.00**	**18,178,395.54**	**41,426,700.00**	**-**	**41,426,700.00**	**-**	**41,841,000.00**	**42,259,500.00**
12020801	RENT ON GOVT.QUARTERS	-	35,438,000.00	35,438,000.00	-	7,826,700.00	-	7,826,700.00	-	7,905,000.00	7,984,100.00
12020819	RENT OF UNIVERSITY PROPERTY	-	1,898,500.00	1,898,500.00	18,178,395.54	33,600,000.00	-	33,600,000.00	-	33,936,000.00	34,275,400.00
120210	**REPAYMENTS - GENERAL**	**-**	**-**	**-**	**4,126,000.00**	**10,000,000.00**	**-**	**10,000,000.00**	**-**	**10,100,000.00**	**10,201,000.00**
12021007	EARNING FROM GOVERNMENT PROPERTIES/ASSETS	-	-	-	4,126,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
120213	**RE-IMBURSEMENT GENERAL**	**-**	**-**	**-**	**-**	**3,000,000,000.00**	**-**	**3,000,000,000.00**	**-**	**3,030,000,000.00**	**3,060,300,000.00**
12021303	REIMBURSEMENT FROM LG FOR UNIVERSITY FUNDING	-	-	-	-	3,000,000,000.00	-	3,000,000,000.00	-	3,030,000,000.00	3,060,300,000.00
	051702300100 - College of Nursing Sciences Yola										
1	**REVENUE**	**96,874,400.00**	**90,614,900.00**	**90,614,900.00**	**79,615,500.00**	**241,425,600.00**	**-**	**241,425,600.00**	**-**	**243,840,100.00**	**246,278,800.00**
12	**INDEPENDENT REVENUE**	**96,874,400.00**	**90,614,900.00**	**90,614,900.00**	**79,615,500.00**	**241,425,600.00**	**-**	**241,425,600.00**	**-**	**243,840,100.00**	**246,278,800.00**
1202	**NON-TAX REVENUE**	**96,874,400.00**	**90,614,900.00**	**90,614,900.00**	**79,615,500.00**	**241,425,600.00**	**-**	**241,425,600.00**	**-**	**243,840,100.00**	**246,278,800.00**
120201	**LICENCES - GENERAL**	**-**	**-**	**-**	**-**	**10,200,000.00**	**-**	**10,200,000.00**	**-**	**10,302,000.00**	**10,405,100.00**
12020168	LEASED VEHICLE OPERATING PERMIT	-	-	-	-	10,200,000.00	-	10,200,000.00	-	10,302,000.00	10,405,100.00
120204	**FEES - GENERAL**	**66,846,900.00**	**56,284,300.00**	**56,284,300.00**	**71,836,000.00**	**206,888,300.00**	**-**	**206,888,300.00**	**-**	**208,957,300.00**	**211,047,000.00**
12020417	TERTIARY INSTITUTION FEES - GENERAL	23,116,000.00	18,562,800.00	18,562,800.00	25,810,000.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
12020421	SPORTS FEES	2,700,900.00	1,249,900.00	1,249,900.00	3,809,000.00	11,738,100.00	-	11,738,100.00	-	11,855,500.00	11,974,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12020461	ACCOMMODATION FEES	8,270,000.00	11,475,200.00	11,475,200.00	8,680,000.00	11,856,000.00	-	11,856,000.00	-	11,974,600.00	12,094,400.00
12020472	STUDENT LEVY	32,760,000.00	24,996,400.00	24,996,400.00	33,537,000.00	83,294,200.00	-	83,294,200.00	-	84,127,200.00	84,968,500.00
120206	**SALES - GENERAL**	**30,027,500.00**	**34,330,600.00**	**34,330,600.00**	**6,979,500.00**	**23,952,300.00**	**-**	**23,952,300.00**	**-**	**24,191,900.00**	**24,433,900.00**
12020616	SALES OF ADMISSION FORMS	26,921,000.00	632,900.00	632,900.00	4,244,000.00	8,045,400.00	-	8,045,400.00	-	8,125,900.00	8,207,200.00
12020646	SALES OF STUDENT HAND BOOK	3,106,500.00	2,056,700.00	2,056,700.00	2,735,500.00	8,918,800.00	-	8,918,800.00	-	9,008,000.00	9,098,100.00
12020653	SALES OF OTHER FORMS	-	31,641,000.00	31,641,000.00	-	6,988,100.00	-	6,988,100.00	-	7,058,000.00	7,128,600.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**-**	**-**	**-**	**800,000.00**	**385,000.00**	**-**	**385,000.00**	**-**	**388,900.00**	**392,800.00**
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	-	-	-	800,000.00	385,000.00	-	385,000.00	-	388,900.00	392,800.00
	051702400100 - College of Health Technology Michika										
1	**REVENUE**	**100,991,000.00**	**104,705,600.00**	**104,705,600.00**	**105,275,000.00**	**132,003,300.00**	**-**	**132,003,300.00**	**-**	**133,323,500.00**	**134,657,000.00**
12	**INDEPENDENT REVENUE**	**100,991,000.00**	**104,705,600.00**	**104,705,600.00**	**105,275,000.00**	**132,003,300.00**	**-**	**132,003,300.00**	**-**	**133,323,500.00**	**134,657,000.00**
1202	**NON-TAX REVENUE**	**100,991,000.00**	**104,705,600.00**	**104,705,600.00**	**105,275,000.00**	**132,003,300.00**	**-**	**132,003,300.00**	**-**	**133,323,500.00**	**134,657,000.00**
120204	**FEES - GENERAL**	**90,310,000.00**	**96,795,300.00**	**96,795,300.00**	**96,785,000.00**	**123,513,300.00**	**-**	**123,513,300.00**	**-**	**124,748,600.00**	**125,996,300.00**
12020410	REGISTRATION FEES - GENERAL	-	32,611,400.00	32,611,400.00	-	7,202,500.00	-	7,202,500.00	-	7,274,600.00	7,347,400.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	63,756,000.00	40,764,200.00	40,764,200.00	63,750,000.00	83,275,800.00	-	83,275,800.00	-	84,108,600.00	84,949,700.00
12020421	SPORTS FEES	7,084,000.00	-	-	7,500,000.00	7,500,000.00	-	7,500,000.00	-	7,575,000.00	7,650,800.00
12020461	ACCOMMODATION FEES	1,760,000.00	3,037,600.00	3,037,600.00	3,035,000.00	3,035,000.00	-	3,035,000.00	-	3,065,400.00	3,096,100.00
12020462	EDUCATIONAL VISIT FEES	17,710,000.00	20,382,100.00	20,382,100.00	18,750,000.00	18,750,000.00	-	18,750,000.00	-	18,937,500.00	19,126,900.00
12020471	IDENTITY CARD FEES[ID]	-	-	-	3,750,000.00	3,750,000.00	-	3,750,000.00	-	3,787,500.00	3,825,400.00
120206	**SALES - GENERAL**	**10,681,000.00**	**7,910,300.00**	**7,910,300.00**	**8,490,000.00**	**8,490,000.00**	**-**	**8,490,000.00**	**-**	**8,574,900.00**	**8,660,700.00**
12020616	SALES OF ADMISSION FORMS	10,681,000.00	7,910,300.00	7,910,300.00	8,490,000.00	8,490,000.00	-	8,490,000.00	-	8,574,900.00	8,660,700.00
	056900100100 - Ministry of Tertiary and Professional Education										
1	**REVENUE**	**-**	**8,965,000.00**	**8,965,000.00**	**-**	**1,980,100.00**	**-**	**1,980,100.00**	**-**	**1,176,400.00**	**1,188,200.00**
12	**INDEPENDENT REVENUE**	**-**	**8,965,000.00**	**8,965,000.00**	**-**	**1,980,100.00**	**-**	**1,980,100.00**	**-**	**1,176,400.00**	**1,188,200.00**
1202	**NON-TAX REVENUE**	**-**	**8,965,000.00**	**8,965,000.00**	**-**	**1,980,100.00**	**-**	**1,980,100.00**	**-**	**1,176,400.00**	**1,188,200.00**
120204	**FEES - GENERAL**	**-**	**8,965,000.00**	**8,965,000.00**	**-**	**1,980,100.00**	**-**	**1,980,100.00**	**-**	**1,176,400.00**	**1,188,200.00**
12020410	REGISTRATION FEES - GENERAL	-	5,273,500.00	5,273,500.00	-	1,164,700.00	-	1,164,700.00	-	1,176,400.00	1,188,200.00
12020413	ANNUAL DUES	-	2,636,800.00	2,636,800.00	-	582,400.00	-	582,400.00	-	-	-
12020414	ADMIN CHARGES	-	1,054,700.00	1,054,700.00	-	233,000.00	-	233,000.00	-	-	-
	052100100100 - Ministry of Health and Human Services										
1	**REVENUE**	**3,208,000.00**	**10,056,000.00**	**10,056,000.00**	**4,521,000.00**	**5,060,677,000.00**	**(2,853,605,200.00)**	**2,207,071,800.00**	**2,146,394,800.00**	**10,783,900.00**	**10,892,100.00**
12	**INDEPENDENT REVENUE**	**3,208,000.00**	**10,056,000.00**	**10,056,000.00**	**4,521,000.00**	**10,677,000.00**	**-**	**10,677,000.00**	**-**	**10,783,900.00**	**10,892,100.00**
1202	**NON-TAX REVENUE**	**3,208,000.00**	**10,056,000.00**	**10,056,000.00**	**4,521,000.00**	**10,677,000.00**	**-**	**10,677,000.00**	**-**	**10,783,900.00**	**10,892,100.00**
120201	**LICENCES - GENERAL**	**330,000.00**	**2,215,000.00**	**2,215,000.00**	**140,000.00**	**1,489,300.00**	**-**	**1,489,300.00**	**-**	**1,504,200.00**	**1,519,400.00**
12020139	PATENT MEDICINE & DRUG STORES LICENSES	-	1,898,500.00	1,898,500.00	-	419,300.00	-	419,300.00	-	423,500.00	427,800.00
12020149	LICENSES OF MEDICINE STORES/HERBS CENTER	-	316,500.00	316,500.00	-	70,000.00	-	70,000.00	-	70,700.00	71,500.00
12020150	CHEMICAL LICENCE FOR ARGO/CHEM. INSECTICIDES	330,000.00	-	-	140,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
120204	**FEES - GENERAL**	**2,878,000.00**	**7,841,000.00**	**7,841,000.00**	**4,381,000.00**	**9,187,700.00**	**-**	**9,187,700.00**	**-**	**9,279,700.00**	**9,372,700.00**
12020410	REGISTRATION FEES - GENERAL	550,000.00	2,795,000.00	2,795,000.00	865,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,224,200.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	432,000.00	632,900.00	632,900.00	442,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	-	4,300.00	4,300.00	-	1,000.00	-	1,000.00	-	1,100.00	1,200.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	-	-	-	-	286,700.00	-	286,700.00	-	289,600.00	292,500.00
12020428	REGISTRATION OF PRIVATE HOSPITALS/DISPENSARIES FEES	1,131,000.00	1,265,700.00	1,265,700.00	2,455,000.00	4,700,000.00	-	4,700,000.00	-	4,747,000.00	4,794,500.00
12020429	SPECIAL OPERATIONS FEES (CHEMIST)	5,000.00	2,088,400.00	2,088,400.00	110,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12020430	NURSERY/MATERNITY HOMES FEES	760,000.00	1,054,700.00	1,054,700.00	509,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
13	**AID AND GRANTS**	-	-	-	-	**5,050,000,000.00**	**(2,853,605,200.00)**	**2,196,394,800.00**	**2,146,394,800.00**	-	-
1302	**GRANTS**	-	-	-	-	**5,050,000,000.00**	**(2,853,605,200.00)**	**2,196,394,800.00**	**2,146,394,800.00**	-	-
130201	**DOMESTIC GRANTS**	-	-	-	-	**5,000,000,000.00**	**(2,853,605,200.00)**	**2,146,394,800.00**	**2,146,394,800.00**	-	-
13020102	CAPITAL GRANTS FROM FGN	-	-	-	-	5,000,000,000.00	(2,853,605,200.00)	2,146,394,800.00	2,146,394,800.00	-	-
130202	**FOREIGN GRANTS**	-	-	-	-	**50,000,000.00**	-	**50,000,000.00**	-	-	-
13020202	CAPITAL FOREIGN GRANTS	-	-	-	-	50,000,000.00	-	50,000,000.00	-	-	-
	052100300100 - Primary Health Care Development Agency										
1	**REVENUE**	-	-	-	-	**50,000,000.00**	-	**50,000,000.00**	-	-	-
13	**AID AND GRANTS**	-	-	-	-	**50,000,000.00**	-	**50,000,000.00**	-	-	-
1302	**GRANTS**	-	-	-	-	**50,000,000.00**	-	**50,000,000.00**	-	-	-
130202	**FOREIGN GRANTS**	-	-	-	-	**50,000,000.00**	-	**50,000,000.00**	-	-	-
13020202	CAPITAL FOREIGN GRANTS	-	-	-	-	50,000,000.00	-	50,000,000.00	-	-	-
	052100200100 - Adamawa State Contributory Health Management Agency										
1	**REVENUE**	-	-	-	-	**5,096,000,000.00**	-	**5,096,000,000.00**	-	**5,146,960,000.00**	**5,198,429,600.00**
12	**INDEPENDENT REVENUE**	-	-	-	-	**5,096,000,000.00**	-	**5,096,000,000.00**	-	**5,146,960,000.00**	**5,198,429,600.00**
1202	**NON-TAX REVENUE**	-	-	-	-	**5,096,000,000.00**	-	**5,096,000,000.00**	-	**5,146,960,000.00**	**5,198,429,600.00**
120204	**FEES - GENERAL**	-	-	-	-	**5,096,000,000.00**	-	**5,096,000,000.00**	-	**5,146,960,000.00**	**5,198,429,600.00**
12020493	HEALTH INSURANCE SUBSRIPTION	-	-	-	-	5,096,000,000.00	-	5,096,000,000.00	-	5,146,960,000.00	5,198,429,600.00
	052110200100 - Adamawa State Hospital Services Management Board										
1	**REVENUE**	**323,872,810.00**	**632,820,000.00**	**632,820,000.00**	**268,096,109.00**	**468,784,100.00**	-	**468,784,100.00**	-	**473,472,000.00**	**478,206,900.00**
12	**INDEPENDENT REVENUE**	**323,872,810.00**	**632,820,000.00**	**632,820,000.00**	**268,096,109.00**	**468,784,100.00**	-	**468,784,100.00**	-	**473,472,000.00**	**478,206,900.00**
1202	**NON-TAX REVENUE**	**323,872,810.00**	**632,820,000.00**	**632,820,000.00**	**268,096,109.00**	**468,784,100.00**	-	**468,784,100.00**	-	**473,472,000.00**	**478,206,900.00**
120204	**FEES - GENERAL**	**320,872,560.00**	**369,145,000.00**	**369,145,000.00**	**188,571,179.00**	**267,800,000.00**	-	**267,800,000.00**	-	**270,478,000.00**	**273,182,900.00**
12020416	MEDICAL/LABORATORY FEES - GENERAL	282,139,260.00	210,940,000.00	210,940,000.00	159,992,759.00	210,300,000.00	-	210,300,000.00	-	212,403,000.00	214,527,100.00
12020427	YELLOW CARDS FEES	38,733,300.00	158,205,000.00	158,205,000.00	28,578,420.00	55,000,000.00	-	55,000,000.00	-	55,550,000.00	56,105,500.00
12020430	NURSERY/MATERNITY HOMES FEES	-	-	-	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,550,300.00
120206	**SALES - GENERAL**	**3,000,250.00**	**263,675,000.00**	**263,675,000.00**	-	**58,234,100.00**	-	**58,234,100.00**	-	**58,816,500.00**	**59,404,700.00**
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	3,000,250.00	-	-	-	-	-	-	-	-	-
12020651	SALES OF DRUGS	-	263,675,000.00	263,675,000.00	-	58,234,100.00	-	58,234,100.00	-	58,816,500.00	59,404,700.00
120207	**EARNINGS -GENERAL**	-	-	-	**79,524,930.00**	**142,750,000.00**	-	**142,750,000.00**	-	**144,177,500.00**	**145,619,300.00**
12020787	EARNINGS FROM HOSPITALS/DRUG	-	-	-	79,524,930.00	134,750,000.00	-	134,750,000.00	-	136,097,500.00	137,458,500.00
12020788	EARNINGS FROM SCANNING SERVICES	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
12020789	EARNINGS FROM ACCIDENT AND EMERGENCY SERVICES	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,060,300.00
	052110300100 - Adamawa Traditional Medicine Board										
1	**REVENUE**	**363,000.00**	**506,400.00**	**506,400.00**	**76,472,647.00**	**275,625,000.00**	-	**275,625,000.00**	-	**278,381,300.00**	**281,165,400.00**
12	**INDEPENDENT REVENUE**	**363,000.00**	**506,400.00**	**506,400.00**	**76,472,647.00**	**275,625,000.00**	-	**275,625,000.00**	-	**278,381,300.00**	**281,165,400.00**
1202	**NON-TAX REVENUE**	**363,000.00**	**506,400.00**	**506,400.00**	**76,472,647.00**	**275,625,000.00**	-	**275,625,000.00**	-	**278,381,300.00**	**281,165,400.00**
120201	**LICENCES - GENERAL**	**363,000.00**	**506,400.00**	**506,400.00**	**502,188.00**	**625,000.00**	-	**625,000.00**	-	**631,300.00**	**637,900.00**
12020114	HAWKING PERMIT	64,000.00	211,000.00	211,000.00	57,000.00	200,000.00	-	200,000.00	-	202,000.00	204,100.00
12020115	RENUWAL OF LICENSE TO PRACTICE	80,000.00	105,500.00	105,500.00	246,000.00	200,000.00	-	200,000.00	-	202,000.00	204,100.00
12020132	HERBAL PRACTICE PERMIT (FULL REGISGRATION)	160,000.00	105,500.00	105,500.00	145,500.00	125,000.00	-	125,000.00	-	126,300.00	127,600.00
12020149	LICENSES OF MEDICINE STORES/HERBS CENTER	59,000.00	84,400.00	84,400.00	53,688.00	100,000.00	-	100,000.00	-	101,000.00	102,100.00
120204	**FEES - GENERAL**	-	-	-	**75,970,459.00**	**275,000,000.00**	-	**275,000,000.00**	-	**277,750,000.00**	**280,527,500.00**
12020445	GRADING FEES	-	-	-	75,970,459.00	275,000,000.00	-	275,000,000.00	-	277,750,000.00	280,527,500.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	052111300100 - Adamawa State Health Supplies Management Agency										
1	**REVENUE**	**63,390,331.00**	**35,522,900.00**	**35,522,900.00**	**-**	**7,845,500.00**	**-**	**7,845,500.00**	**-**	**7,924,000.00**	**8,003,300.00**
12	**INDEPENDENT REVENUE**	**63,390,331.00**	**35,522,900.00**	**35,522,900.00**	**-**	**7,845,500.00**	**-**	**7,845,500.00**	**-**	**7,924,000.00**	**8,003,300.00**
1202	**NON-TAX REVENUE**	**63,390,331.00**	**35,522,900.00**	**35,522,900.00**	**-**	**7,845,500.00**	**-**	**7,845,500.00**	**-**	**7,924,000.00**	**8,003,300.00**
120206	**SALES - GENERAL**	**63,390,331.00**	**35,522,900.00**	**35,522,900.00**	**-**	**7,845,500.00**	**-**	**7,845,500.00**	**-**	**7,924,000.00**	**8,003,300.00**
12020651	SALES OF DRUGS	63,390,331.00	35,522,900.00	35,522,900.00	-	7,845,500.00	-	7,845,500.00	-	7,924,000.00	8,003,300.00
	053500100100 - Ministry of Environment and Natural Resources Development										
1	**REVENUE**	**5,400,600.00**	**24,708,400.00**	**24,708,400.00**	**3,997,400.00**	**54,136,660.00**	**-**	**54,136,660.00**	**-**	**54,678,100.00**	**55,225,500.00**
12	**INDEPENDENT REVENUE**	**5,400,600.00**	**24,708,400.00**	**24,708,400.00**	**3,997,400.00**	**54,136,660.00**	**-**	**54,136,660.00**	**-**	**54,678,100.00**	**55,225,500.00**
1202	**NON-TAX REVENUE**	**5,400,600.00**	**24,708,400.00**	**24,708,400.00**	**3,997,400.00**	**54,136,660.00**	**-**	**54,136,660.00**	**-**	**54,678,100.00**	**55,225,500.00**
120201	**LICENCES - GENERAL**	**315,000.00**	**1,461,200.00**	**1,461,200.00**	**330,000.00**	**32,260,000.00**	**-**	**32,260,000.00**	**-**	**32,582,600.00**	**32,908,700.00**
12020104	WILD LIFE HUNTING LICENSES	231,500.00	158,300.00	158,300.00	107,000.00	350,000.00	-	350,000.00	-	353,500.00	357,100.00
12020142	TRADE PERMIT LICENSES	-	-	-	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
12020143	FOREST LISCENCE,CHAIN SAW LICENCES	74,500.00	527,400.00	527,400.00	81,000.00	1,210,000.00	-	1,210,000.00	-	1,222,100.00	1,234,400.00
12020156	ENVIRONMENTAL M/PURPOSE LABORATORY LICENSES	-	316,500.00	316,500.00	120,000.00	350,000.00	-	350,000.00	-	353,500.00	357,100.00
12020161	ROAD / ROOF RACK PERMIT	-	37,100.00	37,100.00	-	-	-	-	-	-	-
12020162	TROPHY DEALER LICENCES	9,000.00	421,900.00	421,900.00	22,000.00	350,000.00	-	350,000.00	-	353,500.00	357,100.00
120204	**FEES - GENERAL**	**733,500.00**	**12,984,800.00**	**12,984,800.00**	**2,472,000.00**	**20,726,660.00**	**-**	**20,726,660.00**	**-**	**20,934,000.00**	**21,143,600.00**
12020402	TIMBER AND FOREST FEES	405,500.00	10,547,000.00	10,547,000.00	2,066,000.00	18,150,000.00	-	18,150,000.00	-	18,331,500.00	18,514,900.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY FEES	-	31,800.00	31,800.00	-	3,160.00	-	3,160.00	-	3,200.00	3,300.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	328,000.00	2,273,500.00	2,273,500.00	406,000.00	2,273,500.00	-	2,273,500.00	-	2,296,300.00	2,319,300.00
12020424	FOOD AND SOCIAL SERVICES FEES	-	79,500.00	79,500.00	-	-	-	-	-	-	-
12020451	APPROVAL OF BUILDING PLANS FEES	-	53,000.00	53,000.00	-	300,000.00	-	300,000.00	-	303,000.00	306,100.00
120205	**FINES - GENERAL**	**-**	**2,120,000.00**	**2,120,000.00**	**424,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
12020508	SANITATION FINE	-	2,120,000.00	2,120,000.00	-	-	-	-	-	-	-
12020511	COURT FINE	-	-	-	4,000.00	-	-	-	-	-	-
12020514	FOREST DE-RESERVASION FINE	-	-	-	420,000.00	-	-	-	-	-	-
120206	**SALES - GENERAL**	**4,352,100.00**	**8,142,400.00**	**8,142,400.00**	**771,400.00**	**1,150,000.00**	**-**	**1,150,000.00**	**-**	**1,161,500.00**	**1,173,200.00**
12020617	COTTAGE INDUSTRY SALES	-	-	-	-	150,000.00	-	150,000.00	-	151,500.00	153,100.00
12020630	SALES OF SEEDLINGS/FRUITS	4,352,100.00	7,087,700.00	7,087,700.00	771,400.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
12020631	COTTAGE INDUSTRIES SALES	-	1,054,700.00	1,054,700.00	-	-	-	-	-	-	-
	053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects										
1	**REVENUE**	**4,508,700.00**	**26,421,200.00**	**26,421,200.00**	**1,506,300.00**	**50,697,937.00**	**-**	**50,697,937.00**	**-**	**51,205,000.00**	**51,717,700.00**
12	**INDEPENDENT REVENUE**	**4,508,700.00**	**26,421,200.00**	**26,421,200.00**	**1,506,300.00**	**50,697,937.00**	**-**	**50,697,937.00**	**-**	**51,205,000.00**	**51,717,700.00**
1202	**NON-TAX REVENUE**	**4,508,700.00**	**26,421,200.00**	**26,421,200.00**	**1,506,300.00**	**50,697,937.00**	**-**	**50,697,937.00**	**-**	**51,205,000.00**	**51,717,700.00**
120204	**FEES - GENERAL**	**655,800.00**	**5,432,500.00**	**5,432,500.00**	**75,500.00**	**5,997,937.00**	**-**	**5,997,937.00**	**-**	**6,058,000.00**	**6,118,800.00**
12020411	COURT FEES - GENERAL	-	159,000.00	159,000.00	-	32,037.00	-	32,037.00	-	32,400.00	32,800.00
12020424	FOOD AND SOCIAL SERVICES FEES	655,800.00	3,164,100.00	3,164,100.00	75,500.00	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,610,600.00
12020486	REGISTRATION\RENEWAL OF CULTURAL ASSOCIATION/WASTE COLLECTORS	-	2,109,400.00	2,109,400.00	-	465,900.00	-	465,900.00	-	470,600.00	475,400.00
120205	**FINES - GENERAL**	**3,852,900.00**	**20,988,700.00**	**20,988,700.00**	**1,430,800.00**	**39,700,000.00**	**-**	**39,700,000.00**	**-**	**40,097,000.00**	**40,498,400.00**
12020508	SANITATION FINE	3,848,900.00	10,547,000.00	10,547,000.00	1,430,800.00	13,200,000.00	-	13,200,000.00	-	13,332,000.00	13,465,400.00
12020509	GULLY EMPTIER FINE	4,000.00	5,273,500.00	5,273,500.00	-	3,300,000.00	-	3,300,000.00	-	3,333,000.00	3,366,400.00
12020510	STRAY ANIMAL FINE	-	527,400.00	527,400.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
12020511	COURT FINE	-	2,531,300.00	2,531,300.00	-	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,610,600.00
12020512	FINE FOR HARMFUL ECOSYTEM ACTIVITIES	-	-	-	-	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,610,600.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12020513	FIREWOOD/CHARCOAL RATES FINE	-	316,500.00	316,500.00	-	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,610,600.00
12020514	FOREST DE-RESERVASION FINE	-	1,793,000.00	1,793,000.00	-	2,200,000.00	-	2,200,000.00	-	2,222,000.00	2,244,300.00
12020515	EFFLUENT DISCHARGE/HAZADOUS SUBTANCE DISCHARGE/NOISE EMMISSION FINE FINE	-	-	-	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,570,400.00
120207	**EARNINGS -GENERAL**	**-**	**-**	**-**	**-**	**5,000,000.00**	**-**	**5,000,000.00**	**-**	**5,050,000.00**	**5,100,500.00**
12020783	EARNINGS FROM EMISSION RATE	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00

Adamawa State Government 2026
Approved Revised Budget Expenditure by MDA

Code	Adminstrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	**88,700,243,477.00**	**87,741,347,637.00**	**176,441,591,114.00**	**406,889,789,382.00**	**583,331,380,496.00**
010000000000	**Administration Sector**	**30,759,181,640.00**	**35,262,798,356.00**	**66,021,979,996.00**	**20,939,484,094.00**	**86,961,464,090.00**
011100000000	**Governor's Office**	**1,074,781,100.00**	**13,114,719,300.00**	**14,189,500,400.00**	**4,083,250,000.00**	**18,272,750,400.00**
011100100100	Office of the Governor	365,445,760.00	4,800,000,000.00	5,165,445,760.00	-	5,165,445,760.00
011100100200	Office of the Deputy Governor	100,203,520.00	952,007,600.00	1,052,211,120.00	-	1,052,211,120.00
011100500100	Sustainable Development Goals (Former MDG's Office)	-	614,750,000.00	614,750,000.00	1,883,250,000.00	2,498,000,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	-	25,270,000.00	25,270,000.00	2,000,000,000.00	2,025,270,000.00
011101000100	Bureau for Public Procurement (BPP)	392,284,760.00	445,000,000.00	837,284,760.00	-	837,284,760.00
011101600100	World Bank Development Partner Projects(WBDPP)	-	150,000,200.00	150,000,200.00	-	150,000,200.00
011101700100	Cabinet Affairs Office	2,132,560.00	115,362,300.00	117,494,860.00	-	117,494,860.00
011101800100	Security and Special Services Department	76,003,650.00	5,234,500,000.00	5,310,503,650.00	-	5,310,503,650.00
011110100100	Community and Social Development Agency	-	85,646,800.00	85,646,800.00	-	85,646,800.00
011118400100	Gongola Basin Energy Development Company	10,918,770.00	139,022,700.00	149,941,470.00	-	149,941,470.00
011118500100	Department of Chieftaincy Affairs	124,820,880.00	510,951,600.00	635,772,480.00	200,000,000.00	835,772,480.00
011110300100	Boundary Commission	2,971,200.00	42,208,100.00	45,179,300.00	-	45,179,300.00
016100000000	**Office of the Secretary to the State Government**	**11,207,974,702.00**	**10,839,015,300.00**	**22,046,990,002.00**	**15,783,859,094.00**	**37,830,849,096.00**
016100100100	Office of the Secretary to the State Government	11,017,063,422.00	3,055,258,240.00	14,072,321,662.00	5,126,509,094.00	19,198,830,756.00
016102100100	Poverty Alleviation Agency	27,734,260.00	230,272,000.00	258,006,260.00	6,800,000,000.00	7,058,006,260.00
016103700100	Muslim Pilgrims Welfare Commission	57,234,070.00	2,627,000,300.00	2,684,234,370.00	-	2,684,234,370.00
016103800100	Christian Pilgrims Welfare Board	78,615,090.00	2,584,587,100.00	2,663,202,190.00	-	2,663,202,190.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	-	42,353,000.00	42,353,000.00	200,000,000.00	242,353,000.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	-	250,000,000.00	250,000,000.00	-	250,000,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	13,903,960.00	106,342,900.00	120,246,860.00	3,569,350,000.00	3,689,596,860.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)	13,423,900.00	35,760,000.00	49,183,900.00	88,000,000.00	137,183,900.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)	-	803,000,000.00	803,000,000.00	-	803,000,000.00
016105900100	Adamawa State Peace Commission	-	759,700,000.00	759,700,000.00	-	759,700,000.00
016106000100	Adamawa State liaison Office, Abuja	-	280,710,000.00	280,710,000.00	-	280,710,000.00
016106100100	Adamawa State liaison Office, Lagos	-	36,000,000.00	36,000,000.00	-	36,000,000.00
016106200100	Adamawa State liaison Office, Kaduna	-	11,679,900.00	11,679,900.00	-	11,679,900.00
016106300100	Adamawa State Nano Small & Medium Scale Business Enterprise	-	16,351,860.00	16,351,860.00	-	16,351,860.00
011200000000	**Adamawa State House of Assembly**	**3,627,549,318.00**	**5,998,937,622.00**	**9,626,486,940.00**	**-**	**9,626,486,940.00**
011200300100	Adamawa State House of Assembly (Legislature)	2,646,558,628.00	5,947,937,622.00	8,594,496,250.00	-	8,594,496,250.00
011200400100	House of Assembly Service Commission	980,990,690.00	51,000,000.00	1,031,990,690.00	-	1,031,990,690.00
012300000000	**Ministry of Information and Strategy**	**933,746,640.00**	**712,073,200.00**	**1,645,819,840.00**	**572,375,000.00**	**2,218,194,840.00**
012300100100	Ministry of Information and Strategy	122,172,570.00	470,001,400.00	592,173,970.00	354,000,000.00	946,173,970.00
012300300100	Adamawa Television Corporation (ATV)	363,287,200.00	54,377,700.00	417,664,900.00	-	417,664,900.00
012300400100	Adamawa Broadcasting Corporation (ABC)	298,728,980.00	86,573,700.00	385,302,680.00	218,375,000.00	603,677,680.00
012301300100	Government Printing Press (GPP)	45,623,890.00	56,120,400.00	101,744,290.00	-	101,744,290.00
012305500100	Adamawa Press Limited (APL)	103,934,000.00	45,000,000.00	148,934,000.00	-	148,934,000.00
012500000000	**Office of the Head of Service**	**13,138,476,300.00**	**2,017,884,400.00**	**15,156,360,700.00**	**-**	**15,156,360,700.00**
012500100100	Office of the Head of Service	852,586,520.00	1,299,129,400.00	2,151,715,920.00	-	2,151,715,920.00
012500500100	Establishment and Training Department	493,285,530.00	670,000,000.00	1,163,285,530.00	-	1,163,285,530.00
012500700100	Adamawa State Staff Pension Board	11,791,043,720.00	35,450,000.00	11,826,493,720.00	-	11,826,493,720.00
012500800100	Department of Labour and Productivity	1,560,530.00	13,305,000.00	14,865,530.00	-	14,865,530.00
014000000000	**Office of the State Auditor General**	**475,582,160.00**	**1,067,245,000.00**	**1,542,827,160.00**	**-**	**1,542,827,160.00**
014000100100	Office of the State Auditor General	300,951,970.00	827,674,000.00	1,128,625,970.00	-	1,128,625,970.00
014000200100	Office of the Auditor General for Local Government	170,521,620.00	12,936,000.00	183,457,620.00	-	183,457,620.00
014000300100	Audit Commission	4,108,570.00	226,635,000.00	230,743,570.00	-	230,743,570.00

Code	Adminstrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
014700000000	**Civil Service Commission (CSC)**	**98,624,930.00**	**135,000,000.00**	**233,624,930.00**	**-**	**233,624,930.00**
014700100100	Civil Service Commission	98,624,930.00	135,000,000.00	233,624,930.00	-	233,624,930.00
014900000000	**Local Government Service Commission**	**37,831,940.00**	**14,109,300.00**	**51,941,240.00**	**-**	**51,941,240.00**
014900100100	Local Government Service Commission	37,831,940.00	14,109,300.00	51,941,240.00	-	51,941,240.00
014800000000	**Adamawa State Independence Electoral Commission**	**154,185,300.00**	**984,802,100.00**	**1,138,987,400.00**	**-**	**1,138,987,400.00**
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)	154,185,300.00	984,802,100.00	1,138,987,400.00	-	1,138,987,400.00
016300000000	**Ministry for Special Duties**	**10,429,250.00**	**379,012,134.00**	**389,441,384.00**	**500,000,000.00**	**889,441,384.00**
016300100100	Ministry for Special Duties	10,429,250.00	379,012,134.00	389,441,384.00	500,000,000.00	889,441,384.00
020000000000	**Economic Sector**	**7,466,904,710.00**	**27,806,079,813.00**	**35,272,984,523.00**	**244,798,913,193.00**	**280,071,897,716.00**
021500000000	**Ministry of Agriculture**	**674,754,650.00**	**2,149,794,400.00**	**2,824,549,050.00**	**6,581,814,320.00**	**9,406,363,370.00**
021500100100	Ministry of Agriculture	460,705,290.00	2,121,363,200.00	2,582,068,490.00	6,517,638,000.00	9,099,706,490.00
021510200100	Adamawa Agricultural Development Program (AADP)	128,315,930.00	15,335,900.00	143,651,830.00	-	143,651,830.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	85,733,430.00	13,095,300.00	98,828,730.00	64,176,320.00	163,005,050.00
022000000000	**Ministry of Finance**	**2,007,343,160.00**	**18,440,647,413.00**	**20,447,990,573.00**	**22,925,000,000.00**	**43,372,990,573.00**
022000100100	Ministry of Finance	110,268,820.00	1,840,001,100.00	1,950,269,920.00	21,475,000,000.00	23,425,269,920.00
022000200100	Debt Management Agency	60,512,980.00	49,723,300.00	110,236,280.00	-	110,236,280.00
022000700100	Office of the Accountant General	1,165,899,470.00	15,550,228,700.00	16,716,128,170.00	1,450,000,000.00	18,166,128,170.00
022000800100	Board of Internal Revenue	670,661,890.00	1,000,694,313.00	1,671,356,203.00	-	1,671,356,203.00
022200000000	**Ministry of Commerce, Trade and Industries**	**280,427,010.00**	**381,315,000.00**	**661,742,010.00**	**18,984,285,090.00**	**19,646,027,100.00**
022200100100	Ministry of Commerce	280,427,010.00	144,333,400.00	424,760,410.00	18,984,285,090.00	19,409,045,500.00
022201900100	Jimeta Ultra Modern Market Office	-	118,490,800.00	118,490,800.00	-	118,490,800.00
022202000100	Jimeta Ultra-Modern Shopping Mall	-	118,490,800.00	118,490,800.00	-	118,490,800.00
022900000000	**Ministry of Transportation**	**161,905,040.00**	**446,908,500.00**	**608,813,540.00**	**220,000,000.00**	**828,813,540.00**
022900100100	Ministry of Transportation	111,494,170.00	90,000,000.00	201,494,170.00	220,000,000.00	421,494,170.00
022905300100	Adamawa State Transport Board	50,410,870.00	356,908,500.00	407,319,370.00	-	407,319,370.00
023300000000	**Ministry of Mineral Resources Development**	**25,305,520.00**	**73,947,600.00**	**99,253,120.00**	**900,000,000.00**	**999,253,120.00**
023300100100	Ministry of Mineral Resources Development	19,309,420.00	42,554,900.00	61,864,320.00	300,000,000.00	361,864,320.00
023305200100	Adamawa State Mining Company	5,996,100.00	31,392,700.00	37,388,800.00	600,000,000.00	637,388,800.00
023400000000	**Ministry of Works**	**184,208,920.00**	**2,025,089,100.00**	**2,209,298,020.00**	**122,062,306,430.00**	**124,271,604,450.00**
023400100100	Ministry of Works	167,672,950.00	1,759,608,300.00	1,927,281,250.00	118,512,306,430.00	120,439,587,680.00
023400400100	Adamawa State Road Maintenance Agency	16,535,970.00	15,480,800.00	32,016,770.00	-	32,016,770.00
023400500100	Ministry of Energy Development	-	250,000,000.00	250,000,000.00	3,550,000,000.00	3,800,000,000.00
023600000000	**Ministry of Culture and Tourism**	**302,869,570.00**	**147,301,700.00**	**450,171,270.00**	**2,150,416,510.00**	**2,600,587,780.00**
023600100100	Ministry of Culture and Tourism	78,652,800.00	50,390,000.00	129,042,800.00	2,150,416,510.00	2,279,459,310.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)	38,443,110.00	17,070,300.00	55,513,410.00	-	55,513,410.00
023600400100	Arts Council	178,090,160.00	58,439,400.00	236,529,560.00	-	236,529,560.00
023605200100	Hotel and Tourism Board	7,683,500.00	21,402,000.00	29,085,500.00	-	29,085,500.00
023800000000	**Ministry of Budget and Economic Planning**	**632,003,760.00**	**442,151,800.00**	**1,074,155,560.00**	**4,859,387,840.00**	**5,933,543,400.00**
023800100100	Ministry of Budget and Economic Planning	82,875,910.00	289,448,500.00	372,324,410.00	4,394,387,840.00	4,766,712,250.00
023800200100	Adamawa State Planning Commission	172,031,450.00	75,203,300.00	247,234,750.00	280,000,000.00	527,234,750.00
023800400100	Adamawa State Bureau of Statistics	377,096,400.00	77,500,000.00	454,596,400.00	185,000,000.00	639,596,400.00
025000000000	**Fiscal Responsibility Commission**	**188,585,540.00**	**48,000,000.00**	**236,585,540.00**	**120,000,000.00**	**356,585,540.00**
025000100100	Fiscal Responsibility Commission	188,585,540.00	48,000,000.00	236,585,540.00	120,000,000.00	356,585,540.00
025200000000	**Ministry of Water Resources**	**1,212,602,380.00**	**211,088,600.00**	**1,423,690,980.00**	**9,342,432,123.00**	**10,766,123,103.00**
025200100100	Ministry of Water Resources	100,681,810.00	36,088,600.00	136,770,410.00	5,800,970,953.00	5,937,741,363.00
025210200100	Adamawa State Water Board	1,041,741,330.00	114,000,000.00	1,155,741,330.00	2,553,128,370.00	3,708,869,700.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	58,856,950.00	17,000,000.00	75,856,950.00	485,400,000.00	561,256,950.00
025210400100	Small Towns Water Supply Agency	11,322,290.00	44,000,000.00	55,322,290.00	502,932,800.00	558,255,090.00
025300000000	**Ministry of Housing and Urban Development**	**236,700,810.00**	**583,640,400.00**	**820,341,210.00**	**31,899,505,590.00**	**32,719,846,800.00**
025300100100	Ministry of Housing and Urban Development	69,310,850.00	258,005,700.00	327,316,550.00	29,138,505,590.00	29,465,822,140.00
025305300100	Adamawa State Urban Planning & Development Board	167,389,960.00	325,634,700.00	493,024,660.00	2,761,000,000.00	3,254,024,660.00
026000000000	**Ministry of Lands and Survey**	**277,945,800.00**	**2,391,427,900.00**	**2,669,373,700.00**	**7,252,739,500.00**	**9,922,113,200.00**
026000100100	Ministry of Lands and Survey	187,635,150.00	2,336,461,100.00	2,524,096,250.00	4,943,641,000.00	7,467,737,250.00
026000200100	Office of the Surveyor General	90,310,650.00	54,966,800.00	145,277,450.00	2,309,098,500.00	2,454,375,950.00

Code	Adminstrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
026500000000	**Ministry of Livestock & Aquaculture Development**	**1,006,698,140.00**	**381,349,900.00**	**1,388,048,040.00**	**661,500,000.00**	**2,049,548,040.00**
026500100100	Ministry of Livestock & Aquaculture Development	1,006,698,140.00	381,349,900.00	1,388,048,040.00	661,500,000.00	2,049,548,040.00
026600000000	**Ministry of Entrepreneurship Development**	**201,341,620.00**	**44,990,600.00**	**246,332,220.00**	**-**	**246,332,220.00**
026600100100	Ministry of Entrepreneurship Development	201,341,620.00	44,990,600.00	246,332,220.00	-	246,332,220.00
026700000000	**Ministry of Rural Infrastructure & Community Development**	**74,212,790.00**	**38,426,900.00**	**112,639,690.00**	**16,839,525,790.00**	**16,952,165,480.00**
026700100100	Ministry of Rural Infrastructure & Community Development	74,212,790.00	38,426,900.00	112,639,690.00	11,376,815,790.00	11,489,455,480.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)	-	-	-	5,462,710,000.00	5,462,710,000.00
030000000000	**Law and Justice Sector**	**3,788,074,390.00**	**6,509,694,578.00**	**10,297,768,968.00**	**4,396,000,000.00**	**14,693,768,968.00**
031800000000	**Adamawa State Judicial Service Commission**	**3,437,913,210.00**	**2,869,617,878.00**	**6,307,531,088.00**	**98,000,000.00**	**6,405,531,088.00**
031801100100	Adamawa State Judicial Service Commission	208,928,420.00	102,590,798.00	311,519,218.00	-	311,519,218.00
031805100100	High Court of Justice	575,355,790.00	1,702,643,020.00	2,277,998,810.00	-	2,277,998,810.00
031805200100	Customary Court of Appeal	238,570,030.00	275,776,860.00	514,346,890.00	-	514,346,890.00
031805300100	Sharia Court of Appeal	311,050,730.00	243,239,870.00	554,290,600.00	-	554,290,600.00
031805500100	Area Courts	2,104,008,240.00	545,367,330.00	2,649,375,570.00	98,000,000.00	2,747,375,570.00
032600000000	**Ministry of Justice**	**350,161,180.00**	**3,640,076,700.00**	**3,990,237,880.00**	**4,298,000,000.00**	**8,288,237,880.00**
032600100100	Ministry of Justice	350,161,180.00	3,640,076,700.00	3,990,237,880.00	4,298,000,000.00	8,288,237,880.00
050000000000	**Social Sector**	**46,686,082,737.00**	**18,162,774,890.00**	**64,848,857,627.00**	**136,755,392,095.00**	**201,604,249,722.00**
051300000000	**Ministry of Youth & Sports Development**	**210,781,270.00**	**2,068,140,900.00**	**2,278,922,170.00**	**16,873,111,360.00**	**19,152,033,530.00**
051300100100	Ministry of Youth and Sports Development	45,914,720.00	1,000,000,000.00	1,045,914,720.00	16,873,111,360.00	17,919,026,080.00
051305100100	Sports Council	132,544,410.00	320,183,500.00	452,727,910.00	-	452,727,910.00
051305300100	Adamawa United Foot Ball Club	32,322,140.00	747,957,400.00	780,279,540.00	-	780,279,540.00
051400000000	**Ministry of Women Affairs**	**265,363,170.00**	**435,002,200.00**	**700,365,370.00**	**2,241,380,000.00**	**2,941,745,370.00**
051400100100	Ministry of Women Affairs	265,363,170.00	435,002,200.00	700,365,370.00	2,241,380,000.00	2,941,745,370.00
051700000000	**Ministry of Education and Human Capital Development**	**37,419,941,557.00**	**10,768,218,400.00**	**48,188,159,957.00**	**69,246,480,167.00**	**117,434,640,124.00**
051700100100	Ministry of Education and Human Capital Development	320,642,200.00	3,757,568,800.00	4,078,211,000.00	40,422,771,757.00	44,500,982,757.00
051700300100	Adamawa State Universal Basic Education Board	443,968,280.00	104,834,400.00	548,802,680.00	-	548,802,680.00
051700800100	Adamawa State Library Board	328,831,900.00	5,468,800.00	334,300,700.00	585,000,000.00	919,300,700.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	222,332,710.00	13,481,400.00	235,814,110.00	-	235,814,110.00
051705100100	Post Primary Schools Mgt Board	19,670,380,060.00	1,050,279,100.00	20,720,659,160.00	-	20,720,659,160.00
051706400100	Education Resource Centre	30,059,010.00	201,488,300.00	231,547,310.00	120,000,000.00	351,547,310.00
051700500100	College of Agriculture, Science and Technology Ganye	2,265,111,500.00	51,280,700.00	2,316,392,200.00	670,482,810.00	2,986,875,010.00
051700400100	College of Legal Studies Yola	1,018,136,660.00	314,950,000.00	1,333,086,660.00	-	1,333,086,660.00
051701800100	Adamawa State Polytechnic Yola	2,390,527,450.00	488,750,000.00	2,879,277,450.00	180,000,000.00	3,059,277,450.00
051701900100	College of Education Hong	2,215,532,960.00	75,000,000.00	2,290,532,960.00	100,000,000.00	2,390,532,960.00
051702100100	Adamawa State University Mubi	6,109,081,570.00	3,545,137,400.00	9,654,218,970.00	14,600,000,000.00	24,254,218,970.00
051702200100	Adamawa State Scholarship Trust Fund	36,881,730.00	38,800,600.00	75,682,330.00	11,175,000,000.00	11,250,682,330.00
051702300100	College of Nursing Sciences Yola	516,968,500.00	241,425,600.00	758,394,100.00	641,425,600.00	1,399,819,700.00
051702400100	College of Health Technology Michika	619,298,970.00	191,003,300.00	810,302,270.00	751,800,000.00	1,562,102,270.00
051702500100	College of Technology, Innovation and Enterprenuership Studies Gulak	1,232,188,057.00	688,750,000.00	1,920,938,057.00	-	1,920,938,057.00
056900000000	**Ministry of Tertiary and Professional Education**	**24,302,910.00**	**-**	**24,302,910.00**	**-**	**24,302,910.00**
056900100100	Ministry of Tertiary and Professional Education	24,302,910.00	-	24,302,910.00	-	24,302,910.00
052100000000	**Ministry of Health and Human Services**	**7,767,052,270.00**	**1,759,768,590.00**	**9,526,820,860.00**	**43,655,395,768.00**	**53,182,216,628.00**
052100100100	Ministry of Health and Human Services	334,293,260.00	200,000,400.00	534,293,660.00	37,149,200,568.00	37,683,494,228.00
052100300100	Primary Health Care Development Agency	171,996,070.00	63,171,900.00	235,167,970.00	1,074,195,200.00	1,309,363,170.00
052100200100	Adamawa State Contributory Health Management Agency	9,993,500.00	487,100,390.00	497,093,890.00	4,732,000,000.00	5,229,093,890.00
052102700100	Adamawa State Referral Center	46,738,540.00	-	46,738,540.00	-	46,738,540.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	39,328,300.00	20,351,000.00	59,679,300.00	200,000,000.00	259,679,300.00
052110200100	Adamawa State Hospital Services Management Board	6,769,480,180.00	670,975,000.00	7,440,455,180.00	-	7,440,455,180.00
052110300100	Adamawa Traditional Medicine Board	17,988,300.00	39,765,000.00	57,753,300.00	-	57,753,300.00
052111300100	Adamawa State Health Supplies Management Agency	188,564,610.00	25,000,000.00	213,564,610.00	500,000,000.00	713,564,610.00
052111400100	Adamawa State Specialist Hospital Yola	188,669,510.00	253,404,900.00	442,074,410.00	-	442,074,410.00
053500000000	**Ministry of Environment and Natural Resources Development**	**720,115,300.00**	**420,851,100.00**	**1,140,966,400.00**	**2,584,239,200.00**	**3,725,205,600.00**
053500100100	Ministry of Environment and Natural Resources Development	512,765,940.00	253,512,300.00	766,278,240.00	2,210,000,000.00	2,976,278,240.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	207,349,360.00	167,338,800.00	374,688,160.00	374,239,200.00	748,927,360.00

Code	Adminstrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
055400000000	**Min of Reconstruction, Rehab, Reintegration Humanitarian Ser**	**7,059,680.00**	**2,652,127,700.00**	**2,659,187,380.00**	**2,117,785,600.00**	**4,776,972,980.00**
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	7,059,680.00	2,652,127,700.00	2,659,187,380.00	2,117,785,600.00	4,776,972,980.00
055100000000	**Ministry for Local Government Affairs**	**271,466,580.00**	**58,666,000.00**	**330,132,580.00**	**37,000,000.00**	**367,132,580.00**
055100100100	Ministry for Local Government Affairs	123,987,590.00	6,890,300.00	130,877,890.00	37,000,000.00	167,877,890.00
055100500100	Local Government Staff Pension Board	147,478,990.00	51,775,700.00	199,254,690.00	-	199,254,690.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Revenue	**262,214,877,922.73**	**486,218,047,600.00**	**569,963,482,595.78**	**292,673,372,471.39**	**530,605,257,304.79**	**42,134,165,585.37**	**572,739,422,890.16**	**2,146,394,800.00**	**582,902,038,120.00**	**586,984,324,210.00**
010000000000	**Administration Sector**	**192,429,771.20**	**14,823,601,400.00**	**19,153,601,400.00**	**14,779,376,118.67**	**7,292,005,700.00**	**-**	**7,292,005,700.00**	**-**	**10,460,508,700.00**	**13,867,937,500.00**
011100000000	**Governor's Office**	**152,914,514.95**	**729,939,100.00**	**2,559,939,100.00**	**475,084,975.37**	**2,959,808,100.00**	**-**	**2,959,808,100.00**	**-**	**4,091,006,500.00**	**4,443,766,900.00**
011100500100	Sustainable Development Goals (Former MDG's Office)	-	600,000,000.00	2,430,000,000.00	-	2,340,000,000.00	-	2,340,000,000.00	-	3,465,000,000.00	3,811,500,000.00
011101000100	Bureau for Public Procurement (BPP)	150,484,014.95	126,564,000.00	126,564,000.00	473,112,475.37	614,573,000.00	-	614,573,000.00	-	620,718,800.00	626,926,100.00
011101800100	Security and Special Services Department	2,430,500.00	3,375,100.00	3,375,100.00	1,972,500.00	5,235,100.00	-	5,235,100.00	-	5,287,700.00	5,340,800.00
016100000000	**Office of the Secretary to the State Government**	**-**	**14,000,000,000.00**	**16,500,000,000.00**	**14,244,693,363.30**	**4,069,350,000.00**	**-**	**4,069,350,000.00**	**-**	**6,104,025,000.00**	**9,156,037,500.00**
016105600100	State Action on Business Enabling Reforms (SABER)	-	14,000,000,000.00	16,500,000,000.00	14,244,693,363.30	4,069,350,000.00	-	4,069,350,000.00	-	6,104,025,000.00	9,156,037,500.00
012300000000	**Ministry of Information and Strategy**	**38,205,131.25**	**91,894,600.00**	**91,894,600.00**	**58,501,780.00**	**83,981,000.00**	**-**	**83,981,000.00**	**-**	**84,821,400.00**	**85,670,200.00**
012300100100	Ministry of Information and Strategy	-	8,067,100.00	8,067,100.00	-	1,781,900.00	-	1,781,900.00	-	1,799,900.00	1,818,100.00
012300300100	Adamawa Television Corporation (ATV)	10,113,000.00	24,569,400.00	24,569,400.00	10,878,000.00	14,633,000.00	-	14,633,000.00	-	14,779,400.00	14,927,400.00
012300400100	Adamawa Broadcasting Corporation (ABC)	6,621,742.42	15,619,100.00	15,619,100.00	9,897,890.00	24,006,500.00	-	24,006,500.00	-	24,246,700.00	24,489,200.00
012301300100	Government Printing Press (GPP)	2,997,510.00	12,926,700.00	12,926,700.00	3,583,890.00	12,759,600.00	-	12,759,600.00	-	12,887,400.00	13,016,400.00
012305500100	Adamawa Press Limited (APL)	18,472,878.83	30,712,300.00	30,712,300.00	34,142,000.00	30,800,000.00	-	30,800,000.00	-	31,108,000.00	31,419,100.00
012500000000	**Office of the Head of Service**	**842,300.00**	**1,662,200.00**	**1,662,200.00**	**1,010,000.00**	**7,174,100.00**	**-**	**7,174,100.00**	**-**	**7,246,300.00**	**7,319,200.00**
012500100100	Office of the Head of Service	-	37,100.00	37,100.00	-	5,244,300.00	-	5,244,300.00	-	5,297,000.00	5,350,200.00
012500500100	Establishment and Training Department	842,300.00	1,625,100.00	1,625,100.00	1,010,000.00	1,929,800.00	-	1,929,800.00	-	1,949,300.00	1,969,000.00
014000000000	**Office of the State Auditor General**	**-**	**-**	**-**	**-**	**171,592,500.00**	**-**	**171,592,500.00**	**-**	**173,308,500.00**	**175,041,600.00**
014000100100	Office of the State Auditor General	-	-	-	-	171,592,500.00	-	171,592,500.00	-	173,308,500.00	175,041,600.00
014700000000	**Civil Service Commission (CSC)**	**467,825.00**	**105,500.00**	**105,500.00**	**86,000.00**	**100,000.00**	**-**	**100,000.00**	**-**	**101,000.00**	**102,100.00**
014700100100	Civil Service Commission	467,825.00	105,500.00	105,500.00	86,000.00	100,000.00	-	100,000.00	-	101,000.00	102,100.00
020000000000	**Economic Sector**	**256,739,170,627.74**	**464,738,456,300.00**	**544,153,891,295.78**	**270,780,678,013.39**	**502,130,483,807.79**	**44,987,770,785.37**	**547,118,254,593.16**	**-**	**557,935,952,920.00**	**558,465,746,210.00**
021500000000	**Ministry of Agriculture**	**1,031,210,294.00**	**16,016,930,700.00**	**16,016,930,700.00**	**1,132,020,369.00**	**5,681,675,810.00**	**-**	**5,681,675,810.00**	**-**	**10,016,308,370.00**	**10,744,045,850.00**
021500100100	Ministry of Agriculture	1,031,210,294.00	16,016,930,700.00	16,016,930,700.00	1,132,020,369.00	5,681,675,810.00	-	5,681,675,810.00	-	10,016,308,370.00	10,744,045,850.00
022000000000	**Ministry of Finance**	**254,113,322,089.82**	**442,974,322,300.00**	**522,389,757,295.78**	**267,832,699,486.85**	**486,090,839,197.79**	**44,987,770,785.37**	**531,078,609,983.16**	**-**	**543,468,827,950.00**	**543,058,070,160.00**
022000100100	Ministry of Finance	62,139,595.00	145,220,000.00	145,220,000.00	124,115,495.00	274,783,500.00	-	274,783,500.00	-	277,531,500.00	280,307,000.00
022000700100	Office of the Accountant General	241,916,627,104.17	429,912,000,000.00	509,327,434,995.78	254,291,232,993.32	471,060,709,697.79	44,987,770,785.37	516,048,480,483.16	-	528,288,392,850.00	527,725,826,360.00
022000800100	Board of Internal Revenue	12,134,555,390.65	12,917,102,300.00	12,917,102,300.00	13,417,350,998.53	14,755,346,000.00	-	14,755,346,000.00	-	14,902,903,600.00	15,051,936,800.00
022200000000	**Ministry of Commerce, Trade and Industries**	**66,639,310.00**	**150,509,600.00**	**150,509,600.00**	**118,267,311.50**	**696,479,900.00**	**-**	**696,479,900.00**	**-**	**703,445,100.00**	**710,479,800.00**
022200100100	Ministry of Commerce	31,776,550.00	116,943,500.00	116,943,500.00	56,790,331.50	604,374,700.00	-	604,374,700.00	-	610,418,700.00	616,523,000.00
022201900100	Jimeta Ultra Modern Market Office	34,862,760.00	33,566,100.00	33,566,100.00	61,476,980.00	92,105,200.00	-	92,105,200.00	-	93,026,400.00	93,956,800.00
022900000000	**Ministry of Transportation**	**64,790,050.00**	**190,214,500.00**	**190,214,500.00**	**108,268,075.00**	**164,850,600.00**	**-**	**164,850,600.00**	**-**	**166,500,300.00**	**168,166,400.00**
022900100100	Ministry of Transportation	55,100,050.00	77,467,100.00	77,467,100.00	42,677,625.00	81,413,100.00	-	81,413,100.00	-	82,228,200.00	83,051,300.00
022905300100	Adamawa State Transport Board	9,690,000.00	112,747,400.00	112,747,400.00	65,590,450.00	83,437,500.00	-	83,437,500.00	-	84,272,100.00	85,115,100.00
023300000000	**Ministry of Mineral Resources Development**	**5,310,000.00**	**27,879,800.00**	**27,879,800.00**	**14,233,400.00**	**61,284,100.00**	**-**	**61,284,100.00**	**-**	**61,897,500.00**	**62,517,100.00**
023300100100	Ministry of Mineral Resources Development	5,310,000.00	27,879,800.00	27,879,800.00	14,233,400.00	61,284,100.00	-	61,284,100.00	-	61,897,500.00	62,517,100.00
023400000000	**Ministry of Works**	**655,000.00**	**636,000.00**	**636,000.00**	**2,200,000.00**	**1,140,500.00**	**-**	**1,140,500.00**	**-**	**1,152,000.00**	**1,163,600.00**
023400400100	Adamawa State Road Maintenance Agency	655,000.00	636,000.00	636,000.00	2,200,000.00	1,140,500.00	-	1,140,500.00	-	1,152,000.00	1,163,600.00
023600000000	**Ministry of Culture and Tourism**	**2,690,400.00**	**36,103,200.00**	**36,103,200.00**	**5,330,600.00**	**26,442,500.00**	**-**	**26,442,500.00**	**-**	**26,707,100.00**	**26,974,600.00**
023600100100	Ministry of Culture and Tourism	2,207,400.00	33,888,200.00	33,888,200.00	2,540,100.00	22,586,200.00	-	22,586,200.00	-	22,812,200.00	23,040,500.00
023600400100	Arts Council	483,000.00	2,215,000.00	2,215,000.00	2,790,500.00	3,856,300.00	-	3,856,300.00	-	3,894,900.00	3,934,100.00
025200000000	**Ministry of Water Resources**	**1,946,000.00**	**1,706,625,000.00**	**1,706,625,000.00**	**3,426,500.00**	**2,346,612,900.00**	**-**	**2,346,612,900.00**	**-**	**6,679,400.00**	**6,746,500.00**
025200100100	Ministry of Water Resources	-	1,700,000,000.00	1,700,000,000.00	-	2,340,000,000.00	-	2,340,000,000.00	-	-	-
025210200100	Adamawa State Water Board	1,946,000.00	6,625,000.00	6,625,000.00	3,426,500.00	6,612,900.00	-	6,612,900.00	-	6,679,400.00	6,746,500.00
025300000000	**Ministry of Housing and Urban Development**	**88,045,030.81**	**109,436,800.00**	**109,436,800.00**	**29,128,597.00**	**97,079,400.00**	**-**	**97,079,400.00**	**-**	**98,050,800.00**	**99,032,000.00**
025300100100	Ministry of Housing and Urban Development	1,980,000.00	9,784,400.00	9,784,400.00	940,000.00	3,049,600.00	-	3,049,600.00	-	3,080,400.00	3,111,600.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
025305300100	Adamawa State Urban Planning & Development Board	86,065,030.81	99,652,400.00	99,652,400.00	28,188,597.00	94,029,800.00	-	94,029,800.00	-	94,970,400.00	95,920,400.00
026000000000	**Ministry of Lands and Survey**	**157,695,773.67**	**227,143,500.00**	**227,143,500.00**	**206,024,724.04**	**291,223,800.00**	**-**	**291,223,800.00**	**-**	**294,137,000.00**	**297,079,400.00**
026000100100	Ministry of Lands and Survey	127,304,926.17	198,814,400.00	198,814,400.00	159,942,411.54	248,037,100.00	-	248,037,100.00	-	250,518,200.00	253,024,100.00
026000200100	Office of the Surveyor General	30,390,847.50	28,329,100.00	28,329,100.00	46,082,312.50	43,186,700.00	-	43,186,700.00	-	43,618,800.00	44,055,300.00
026500000000	**Ministry of Livestock & Aquaculture Development**	**1,205,934,679.44**	**3,297,494,700.00**	**3,297,494,700.00**	**1,327,965,850.00**	**1,208,845,100.00**	**-**	**1,208,845,100.00**	**-**	**1,220,934,400.00**	**1,233,144,600.00**
026500100100	Ministry of Livestock & Aquaculture Development	1,205,934,679.44	3,297,494,700.00	3,297,494,700.00	1,327,965,850.00	1,208,845,100.00	-	1,208,845,100.00	-	1,220,934,400.00	1,233,144,600.00
026600000000	**Ministry of Entrepreneurship Development**	**932,000.00**	**1,160,200.00**	**1,160,200.00**	**1,113,100.00**	**1,300,000.00**	**-**	**1,300,000.00**	**-**	**1,313,000.00**	**1,326,200.00**
026600100100	Ministry of Entrepreneurship Development	932,000.00	1,160,200.00	1,160,200.00	1,113,100.00	1,300,000.00	-	1,300,000.00	-	1,313,000.00	1,326,200.00
026700000000	**Ministry of Rural Infrastructure & Community Development**	**-**	**-**	**-**	**-**	**5,462,710,000.00**	**-**	**5,462,710,000.00**	**-**	**1,870,000,000.00**	**2,057,000,000.00**
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)	-	-	-	-	5,462,710,000.00	-	5,462,710,000.00	-	1,870,000,000.00	2,057,000,000.00
030000000000	**Law and Justice Sector**	**40,633,935.00**	**85,880,300.00**	**85,880,300.00**	**73,695,852.95**	**214,450,400.00**	**-**	**214,450,400.00**	**-**	**216,596,000.00**	**218,763,300.00**
031800000000	**Adamawa State Judicial Service Commission**	**40,633,935.00**	**85,880,300.00**	**85,880,300.00**	**59,011,656.00**	**104,450,400.00**	**-**	**104,450,400.00**	**-**	**105,496,000.00**	**106,552,300.00**
031805100100	High Court of Justice	13,494,435.00	35,290,600.00	35,290,600.00	11,045,754.00	71,225,600.00	-	71,225,600.00	-	71,938,300.00	72,658,100.00
031805200100	Customary Court of Appeal	309,100.00	17,402,600.00	17,402,600.00	154,500.00	250,000.00	-	250,000.00	-	252,500.00	255,100.00
031805300100	Sharia Court of Appeal	12,300.00	116,100.00	116,100.00	-	200,000.00	-	200,000.00	-	202,000.00	204,100.00
031805500100	Area Courts	26,818,100.00	33,071,000.00	33,071,000.00	47,811,402.00	32,774,800.00	-	32,774,800.00	-	33,103,200.00	33,435,000.00
032600000000	**Ministry of Justice**	**-**	**-**	**-**	**14,684,196.95**	**110,000,000.00**	**-**	**110,000,000.00**	**-**	**111,100,000.00**	**112,211,000.00**
032600100100	Ministry of Justice	-	-	-	14,684,196.95	110,000,000.00	-	110,000,000.00	-	111,100,000.00	112,211,000.00
050000000000	**Social Sector**	**5,242,643,588.79**	**6,570,109,600.00**	**6,570,109,600.00**	**7,039,622,486.38**	**20,968,317,397.00**	**(2,853,605,200.00)**	**18,114,712,197.00**	**2,146,394,800.00**	**14,288,980,500.00**	**14,431,877,200.00**
051300000000	**Ministry of Youth & Sports Development**	**11,154,174.19**	**19,000,500.00**	**19,000,500.00**	**479,000.00**	**10,145,200.00**	**-**	**10,145,200.00**	**-**	**10,246,800.00**	**10,349,500.00**
051300100100	Ministry of Youth and Sports Development	11,154,174.19	19,000,500.00	19,000,500.00	479,000.00	10,145,200.00	-	10,145,200.00	-	10,246,800.00	10,349,500.00
051400000000	**Ministry of Women Affairs**	**1,019,000.00**	**3,153,245,100.00**	**3,153,245,100.00**	**429,000.00**	**1,724,100,600.00**	**-**	**1,724,100,600.00**	**-**	**4,141,900.00**	**4,183,900.00**
051400100100	Ministry of Women Affairs	1,019,000.00	3,153,245,100.00	3,153,245,100.00	429,000.00	1,724,100,600.00	-	1,724,100,600.00	-	4,141,900.00	4,183,900.00
051700000000	**Ministry of Education and Human Capital Development**	**4,829,726,973.60**	**2,658,864,100.00**	**2,658,864,100.00**	**6,684,121,030.38**	**8,168,325,300.00**	**-**	**8,168,325,300.00**	**-**	**8,250,011,100.00**	**8,332,515,100.00**
051700100100	Ministry of Education and Human Capital Development	19,300,000.00	29,746,500.00	29,746,500.00	12,491,000.00	75,023,400.00	-	75,023,400.00	-	75,773,700.00	76,531,500.00
051705100100	Post Primary Schools Mgt Board	130,000.00	-	-	100,000.00	141,400.00	-	141,400.00	-	142,900.00	144,500.00
051700500100	College of Agriculture, Science and Technology Ganye	22,962,000.00	46,892,200.00	46,892,200.00	19,208,100.00	95,260,000.00	-	95,260,000.00	-	96,212,900.00	97,175,600.00
051700400100	College of Legal Studies Yola	111,754,655.00	83,706,000.00	83,706,000.00	106,946,100.00	164,614,700.00	-	164,614,700.00	-	166,261,100.00	167,924,200.00
051701800100	Adamawa State Polytechnic Yola	281,640,437.95	575,781,500.00	575,781,500.00	232,297,373.00	609,856,900.00	-	609,856,900.00	-	615,956,100.00	622,116,600.00
051701900100	College of Education Hong	144,018,590.00	128,125,300.00	128,125,300.00	157,665,400.00	150,000,000.00	-	150,000,000.00	-	151,500,400.00	153,015,700.00
051702100100	Adamawa State University Mubi	4,052,055,890.65	1,599,292,100.00	1,599,292,100.00	5,970,522,557.38	6,700,000,000.00	-	6,700,000,000.00	-	6,767,000,400.00	6,834,671,200.00
051702300100	College of Nursing Sciences Yola	96,874,400.00	90,614,900.00	90,614,900.00	79,615,500.00	241,425,600.00	-	241,425,600.00	-	243,840,100.00	246,278,800.00
051702400100	College of Health Technology Michika	100,991,000.00	104,705,600.00	104,705,600.00	105,275,000.00	132,003,300.00	-	132,003,300.00	-	133,323,500.00	134,657,000.00
056900000000	**Ministry of Tertiary and Professional Education**	**-**	**8,965,000.00**	**8,965,000.00**	**-**	**1,980,100.00**	**-**	**1,980,100.00**	**-**	**1,176,400.00**	**1,188,200.00**
056900100100	Ministry of Tertiary and Professional Education	-	8,965,000.00	8,965,000.00	-	1,980,100.00	-	1,980,100.00	-	1,176,400.00	1,188,200.00
052100000000	**Ministry of Health and Human Services**	**390,834,141.00**	**678,905,300.00**	**678,905,300.00**	**349,089,756.00**	**10,958,931,600.00**	**(2,853,605,200.00)**	**8,105,326,400.00**	**2,146,394,800.00**	**5,917,521,200.00**	**5,976,697,300.00**
052100100100	Ministry of Health and Human Services	3,208,000.00	10,056,000.00	10,056,000.00	4,521,000.00	5,060,677,000.00	(2,853,605,200.00)	2,207,071,800.00	2,146,394,800.00	10,783,900.00	10,892,100.00
052100300100	Primary Health Care Development Agency	-	-	-	-	50,000,000.00	-	50,000,000.00	-	-	-
052100200100	Adamawa State Contributory Health Management Agency	-	-	-	-	5,096,000,000.00	-	5,096,000,000.00	-	5,146,960,000.00	5,198,429,600.00
052110200100	Adamawa State Hospital Services Management Board	323,872,810.00	632,820,000.00	632,820,000.00	268,096,109.00	468,784,100.00	-	468,784,100.00	-	473,472,000.00	478,206,900.00
052110300100	Adamawa Traditional Medicine Board	363,000.00	506,400.00	506,400.00	76,472,647.00	275,625,000.00	-	275,625,000.00	-	278,381,300.00	281,165,400.00
052111300100	Adamawa State Health Supplies Management Agency	63,390,331.00	35,522,900.00	35,522,900.00	-	7,845,500.00	-	7,845,500.00	-	7,924,000.00	8,003,300.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
053500000000	**Ministry of Environment and Natural Resources Development**	**9,909,300.00**	**51,129,600.00**	**51,129,600.00**	**5,503,700.00**	**104,834,597.00**	**-**	**104,834,597.00**	**-**	**105,883,100.00**	**106,943,200.00**
053500100100	Ministry of Environment and Natural Resources Development	5,400,600.00	24,708,400.00	24,708,400.00	3,997,400.00	54,136,660.00	-	54,136,660.00	-	54,678,100.00	55,225,500.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	4,508,700.00	26,421,200.00	26,421,200.00	1,506,300.00	50,697,937.00	-	50,697,937.00	-	51,205,000.00	51,717,700.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Recurrent Revenue by Administrative Classification

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
	Total Recurrent Revenue	**156,022,452,756.79**	**394,700,582,500.00**	**394,700,582,500.00**	**243,158,653,268.30**	**459,246,434,594.79**	**35,599,676,975.37**	**494,846,111,570.16**	**-**	**483,956,969,350.00**	**470,321,138,560.00**	**1,531,408,733,216.00**
010000000000	**Administration Sector**	**192,429,771.20**	**223,601,400.00**	**223,601,400.00**	**534,682,755.37**	**882,655,700.00**	**-**	**882,655,700.00**	**-**	**891,483,700.00**	**900,400,000.00**	**2,674,539,400.00**
011100000000	**Governor's Office**	**152,914,514.95**	**129,939,100.00**	**129,939,100.00**	**475,084,975.37**	**619,808,100.00**	**-**	**619,808,100.00**	**-**	**626,006,500.00**	**632,266,900.00**	**1,878,081,500.00**
011101000100	Bureau for Public Procurement (BPP)	150,484,014.95	126,564,000.00	126,564,000.00	473,112,475.37	614,573,000.00	-	614,573,000.00	-	620,718,800.00	626,926,100.00	1,862,217,900.00
011101800100	Security and Special Services Department	2,430,500.00	3,375,100.00	3,375,100.00	1,972,500.00	5,235,100.00	-	5,235,100.00	-	5,287,700.00	5,340,800.00	15,863,600.00
012300000000	**Ministry of Information and Strategy**	**38,205,131.25**	**91,894,600.00**	**91,894,600.00**	**58,501,780.00**	**83,981,000.00**	**-**	**83,981,000.00**	**-**	**84,821,400.00**	**85,670,200.00**	**254,472,600.00**
012300100100	Ministry of Information and Strategy	-	8,067,100.00	8,067,100.00	-	1,781,900.00	-	1,781,900.00	-	1,799,900.00	1,818,100.00	5,399,900.00
012300300100	Adamawa Television Corporation (ATV)	10,113,000.00	24,569,400.00	24,569,400.00	10,878,000.00	14,633,000.00	-	14,633,000.00	-	14,779,400.00	14,927,400.00	44,339,800.00
012300400100	Adamawa Broadcasting Corporation (ABC)	6,621,742.42	15,619,100.00	15,619,100.00	9,897,890.00	24,006,500.00	-	24,006,500.00	-	24,246,700.00	24,489,200.00	72,742,400.00
012301300100	Government Printing Press (GPP)	2,997,510.00	12,926,700.00	12,926,700.00	3,583,890.00	12,759,600.00	-	12,759,600.00	-	12,887,400.00	13,016,400.00	38,663,400.00
012305500100	Adamawa Press Limited (APL)	18,472,878.83	30,712,300.00	30,712,300.00	34,142,000.00	30,800,000.00	-	30,800,000.00	-	31,108,000.00	31,419,100.00	93,327,100.00
012500000000	**Office of the Head of Service**	**842,300.00**	**1,662,200.00**	**1,662,200.00**	**1,010,000.00**	**7,174,100.00**	**-**	**7,174,100.00**	**-**	**7,246,300.00**	**7,319,200.00**	**21,739,600.00**
012500100100	Office of the Head of Service	-	37,100.00	37,100.00	-	5,244,300.00	-	5,244,300.00	-	5,297,000.00	5,350,200.00	15,891,500.00
012500500100	Establishment and Training Department	842,300.00	1,625,100.00	1,625,100.00	1,010,000.00	1,929,800.00	-	1,929,800.00	-	1,949,300.00	1,969,000.00	5,848,100.00
014000000000	**Office of the State Auditor General**	**-**	**-**	**-**	**-**	**171,592,500.00**	**-**	**171,592,500.00**	**-**	**173,308,500.00**	**175,041,600.00**	**519,942,600.00**
014000100100	Office of the State Auditor General	-	-	-	-	171,592,500.00	-	171,592,500.00	-	173,308,500.00	175,041,600.00	519,942,600.00
014700000000	**Civil Service Commission (CSC)**	**467,825.00**	**105,500.00**	**105,500.00**	**86,000.00**	**100,000.00**	**-**	**100,000.00**	**-**	**101,000.00**	**102,100.00**	**303,100.00**
014700100100	Civil Service Commission	467,825.00	105,500.00	105,500.00	86,000.00	100,000.00	-	100,000.00	-	101,000.00	102,100.00	303,100.00
020000000000	**Economic Sector**	**150,546,745,461.80**	**390,970,991,200.00**	**390,970,991,200.00**	**235,510,652,173.60**	**444,001,011,097.79**	**35,599,676,975.37**	**479,600,688,073.16**	**-**	**468,559,909,150.00**	**454,770,098,060.00**	**1,485,216,024,419.00**
021500000000	**Ministry of Agriculture**	**1,031,210,294.00**	**3,729,465,600.00**	**3,729,465,600.00**	**1,132,020,369.00**	**2,820,424,490.00**	**-**	**2,820,424,490.00**	**-**	**3,043,264,600.00**	**3,073,697,700.00**	**9,130,095,300.00**
021500100100	Ministry of Agriculture	1,031,210,294.00	3,729,465,600.00	3,729,465,600.00	1,132,020,369.00	2,820,424,490.00	-	2,820,424,490.00	-	3,043,264,600.00	3,073,697,700.00	9,130,095,300.00
022000000000	**Ministry of Finance**	**147,920,896,923.88**	**383,194,322,300.00**	**383,194,322,300.00**	**232,562,673,647.06**	**438,625,327,807.79**	**35,599,676,975.37**	**474,225,004,783.16**	**-**	**462,935,827,950.00**	**449,089,770,160.00**	**1,468,343,223,519.00**
022000100100	Ministry of Finance	62,139,595.00	145,220,000.00	145,220,000.00	124,115,495.00	274,783,500.00	-	274,783,500.00	-	277,531,500.00	280,307,000.00	832,622,000.00
022000700100	Office of the Accountant General	135,724,201,938.23	370,132,000,000.00	370,132,000,000.00	219,021,207,153.53	423,595,198,307.79	35,599,676,975.37	459,194,875,283.16	-	447,755,392,850.00	433,757,526,360.00	1,422,800,415,119.00
022000800100	Board of Internal Revenue	12,134,555,390.65	12,917,102,300.00	12,917,102,300.00	13,417,350,998.53	14,755,346,000.00	-	14,755,346,000.00	-	14,902,903,600.00	15,051,936,800.00	44,710,186,400.00
022200000000	**Ministry of Commerce, Trade and Industries**	**66,639,310.00**	**150,509,600.00**	**150,509,600.00**	**118,267,311.50**	**696,479,900.00**	**-**	**696,479,900.00**	**-**	**703,445,100.00**	**710,479,800.00**	**2,110,404,800.00**
022200100100	Ministry of Commerce	31,776,550.00	116,943,500.00	116,943,500.00	56,790,331.50	604,374,700.00	-	604,374,700.00	-	610,418,700.00	616,523,000.00	1,831,316,400.00
022201900100	Jimeta Ultra Modern Market Office	34,862,760.00	33,566,100.00	33,566,100.00	61,476,980.00	92,105,200.00	-	92,105,200.00	-	93,026,400.00	93,956,800.00	279,088,400.00
022900000000	**Ministry of Transportation**	**64,790,050.00**	**190,214,500.00**	**190,214,500.00**	**108,268,075.00**	**164,850,600.00**	**-**	**164,850,600.00**	**-**	**166,500,300.00**	**168,166,400.00**	**499,517,300.00**
022900100100	Ministry of Transportation	55,100,050.00	77,467,100.00	77,467,100.00	42,677,625.00	81,413,100.00	-	81,413,100.00	-	82,228,200.00	83,051,300.00	246,692,600.00
022905300100	Adamawa State Transport Board	9,690,000.00	112,747,400.00	112,747,400.00	65,590,450.00	83,437,500.00	-	83,437,500.00	-	84,272,100.00	85,115,100.00	252,824,700.00
023300000000	**Ministry of Mineral Resources Development**	**5,310,000.00**	**27,879,800.00**	**27,879,800.00**	**14,233,400.00**	**61,284,100.00**	**-**	**61,284,100.00**	**-**	**61,897,500.00**	**62,517,100.00**	**185,698,700.00**
023300100100	Ministry of Mineral Resources Development	5,310,000.00	27,879,800.00	27,879,800.00	14,233,400.00	61,284,100.00	-	61,284,100.00	-	61,897,500.00	62,517,100.00	185,698,700.00
023400000000	**Ministry of Works**	**655,000.00**	**636,000.00**	**636,000.00**	**2,200,000.00**	**1,140,500.00**	**-**	**1,140,500.00**	**-**	**1,152,000.00**	**1,163,600.00**	**3,456,100.00**
023400400100	Adamawa State Road Maintenance Agency	655,000.00	636,000.00	636,000.00	2,200,000.00	1,140,500.00	-	1,140,500.00	-	1,152,000.00	1,163,600.00	3,456,100.00
023600000000	**Ministry of Culture and Tourism**	**2,690,400.00**	**36,103,200.00**	**36,103,200.00**	**5,330,600.00**	**26,442,500.00**	**-**	**26,442,500.00**	**-**	**26,707,100.00**	**26,974,600.00**	**80,124,200.00**
023600100100	Ministry of Culture and Tourism	2,207,400.00	33,888,200.00	33,888,200.00	2,540,100.00	22,586,200.00	-	22,586,200.00	-	22,812,200.00	23,040,500.00	68,438,900.00
023600400100	Arts Council	483,000.00	2,215,000.00	2,215,000.00	2,790,500.00	3,856,300.00	-	3,856,300.00	-	3,894,900.00	3,934,100.00	11,685,300.00
025200000000	**Ministry of Water Resources**	**1,946,000.00**	**6,625,000.00**	**6,625,000.00**	**3,426,500.00**	**6,612,900.00**	**-**	**6,612,900.00**	**-**	**6,679,400.00**	**6,746,500.00**	**20,038,800.00**
025210200100	Adamawa State Water Board	1,946,000.00	6,625,000.00	6,625,000.00	3,426,500.00	6,612,900.00	-	6,612,900.00	-	6,679,400.00	6,746,500.00	20,038,800.00
025300000000	**Ministry of Housing and Urban Development**	**88,045,030.81**	**109,436,800.00**	**109,436,800.00**	**29,128,597.00**	**97,079,400.00**	**-**	**97,079,400.00**	**-**	**98,050,800.00**	**99,032,000.00**	**294,162,200.00**
025300100100	Ministry of Housing and Urban Development	1,980,000.00	9,784,400.00	9,784,400.00	940,000.00	3,049,600.00	-	3,049,600.00	-	3,080,400.00	3,111,600.00	9,241,600.00
025305300100	Adamawa State Urban Planning & Development Board	86,065,030.81	99,652,400.00	99,652,400.00	28,188,597.00	94,029,800.00	-	94,029,800.00	-	94,970,400.00	95,920,400.00	284,920,600.00
026000000000	**Ministry of Lands and Survey**	**157,695,773.67**	**227,143,500.00**	**227,143,500.00**	**206,024,724.04**	**291,223,800.00**	**-**	**291,223,800.00**	**-**	**294,137,000.00**	**297,079,400.00**	**882,440,200.00**
026000100100	Ministry of Lands and Survey	127,304,926.17	198,814,400.00	198,814,400.00	159,942,411.54	248,037,100.00	-	248,037,100.00	-	250,518,200.00	253,024,100.00	751,579,400.00
026000200100	Office of the Surveyor General	30,390,847.50	28,329,100.00	28,329,100.00	46,082,312.50	43,186,700.00	-	43,186,700.00	-	43,618,800.00	44,055,300.00	130,860,800.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
026500000000	**Ministry of Livestock & Aquaculture Development**	**1,205,934,679.44**	**3,297,494,700.00**	**3,297,494,700.00**	**1,327,965,850.00**	**1,208,845,100.00**	**-**	**1,208,845,100.00**	**-**	**1,220,934,400.00**	**1,233,144,600.00**	**3,662,924,100.00**
026500100100	Ministry of Livestock & Aquaculture Development	1,205,934,679.44	3,297,494,700.00	3,297,494,700.00	1,327,965,850.00	1,208,845,100.00	-	1,208,845,100.00	-	1,220,934,400.00	1,233,144,600.00	3,662,924,100.00
026600000000	**Ministry of Entrepreneurship Development**	**932,000.00**	**1,160,200.00**	**1,160,200.00**	**1,113,100.00**	**1,300,000.00**	**-**	**1,300,000.00**	**-**	**1,313,000.00**	**1,326,200.00**	**3,939,200.00**
026600100100	Ministry of Entrepreneurship Development	932,000.00	1,160,200.00	1,160,200.00	1,113,100.00	1,300,000.00	-	1,300,000.00	-	1,313,000.00	1,326,200.00	3,939,200.00
030000000000	**Law and Justice Sector**	**40,633,935.00**	**85,880,300.00**	**85,880,300.00**	**73,695,852.95**	**214,450,400.00**	**-**	**214,450,400.00**	**-**	**216,596,000.00**	**218,763,300.00**	**649,809,700.00**
031800000000	**Adamawa State Judicial Service Commission**	**40,633,935.00**	**85,880,300.00**	**85,880,300.00**	**59,011,656.00**	**104,450,400.00**	**-**	**104,450,400.00**	**-**	**105,496,000.00**	**106,552,300.00**	**316,498,700.00**
031805100100	High Court of Justice	13,494,435.00	35,290,600.00	35,290,600.00	11,045,754.00	71,225,600.00	-	71,225,600.00	-	71,938,300.00	72,658,100.00	215,822,000.00
031805200100	Customary Court of Appeal	309,100.00	17,402,600.00	17,402,600.00	154,500.00	250,000.00	-	250,000.00	-	252,500.00	255,100.00	757,600.00
031805300100	Sharia Court of Appeal	12,300.00	116,100.00	116,100.00	-	200,000.00	-	200,000.00	-	202,000.00	204,100.00	606,100.00
031805500100	Area Courts	26,818,100.00	33,071,000.00	33,071,000.00	47,811,402.00	32,774,800.00	-	32,774,800.00	-	33,103,200.00	33,435,000.00	99,313,000.00
032600000000	**Ministry of Justice**	**-**	**-**	**-**	**14,684,196.95**	**110,000,000.00**	**-**	**110,000,000.00**	**-**	**111,100,000.00**	**112,211,000.00**	**333,311,000.00**
032600100100	Ministry of Justice	-	-	-	14,684,196.95	110,000,000.00	-	110,000,000.00	-	111,100,000.00	112,211,000.00	333,311,000.00
050000000000	**Social Sector**	**5,242,643,588.79**	**3,420,109,600.00**	**3,420,109,600.00**	**7,039,622,486.38**	**14,148,317,397.00**	**-**	**14,148,317,397.00**	**-**	**14,288,980,500.00**	**14,431,877,200.00**	**42,868,359,697.00**
051300000000	**Ministry of Youth & Sports Development**	**11,154,174.19**	**19,000,500.00**	**19,000,500.00**	**479,000.00**	**10,145,200.00**	**-**	**10,145,200.00**	**-**	**10,246,800.00**	**10,349,500.00**	**30,741,500.00**
051300100100	Ministry of Youth and Sports Development	11,154,174.19	19,000,500.00	19,000,500.00	479,000.00	10,145,200.00	-	10,145,200.00	-	10,246,800.00	10,349,500.00	30,741,500.00
051400000000	**Ministry of Women Affairs**	**1,019,000.00**	**3,245,100.00**	**3,245,100.00**	**429,000.00**	**4,100,600.00**	**-**	**4,100,600.00**	**-**	**4,141,900.00**	**4,183,900.00**	**12,426,400.00**
051400100100	Ministry of Women Affairs	1,019,000.00	3,245,100.00	3,245,100.00	429,000.00	4,100,600.00	-	4,100,600.00	-	4,141,900.00	4,183,900.00	12,426,400.00
051700000000	**Ministry of Education and Human Capital Development**	**4,829,726,973.60**	**2,658,864,100.00**	**2,658,864,100.00**	**6,684,121,030.38**	**8,168,325,300.00**	**-**	**8,168,325,300.00**	**-**	**8,250,011,100.00**	**8,332,515,100.00**	**24,750,851,500.00**
051700100100	Ministry of Education and Human Capital Development	19,300,000.00	29,746,500.00	29,746,500.00	12,491,000.00	75,023,400.00	-	75,023,400.00	-	75,773,700.00	76,531,500.00	227,328,600.00
051705100100	Post Primary Schools Mgt Board	130,000.00	-	-	100,000.00	141,400.00	-	141,400.00	-	142,900.00	144,500.00	428,800.00
051700500100	College of Agriculture, Science and Technology Ganye	22,962,000.00	46,892,200.00	46,892,200.00	19,208,100.00	95,260,000.00	-	95,260,000.00	-	96,212,900.00	97,175,600.00	288,648,500.00
051700400100	College of Legal Studies Yola	111,754,655.00	83,706,000.00	83,706,000.00	106,946,100.00	164,614,700.00	-	164,614,700.00	-	166,261,100.00	167,924,200.00	498,800,000.00
051701800100	Adamawa State Polytechnic Yola	281,640,437.95	575,781,500.00	575,781,500.00	232,297,373.00	609,856,900.00	-	609,856,900.00	-	615,956,100.00	622,116,600.00	1,847,929,600.00
051701900100	College of Education Hong	144,018,590.00	128,125,300.00	128,125,300.00	157,665,400.00	150,000,000.00	-	150,000,000.00	-	151,500,400.00	153,015,700.00	454,516,100.00
051702100100	Adamawa State University Mubi	4,052,055,890.65	1,599,292,100.00	1,599,292,100.00	5,970,522,557.38	6,700,000,000.00	-	6,700,000,000.00	-	6,767,000,400.00	6,834,671,200.00	20,301,671,600.00
051702300100	College of Nursing Sciences Yola	96,874,400.00	90,614,900.00	90,614,900.00	79,615,500.00	241,425,600.00	-	241,425,600.00	-	243,840,100.00	246,278,800.00	731,544,500.00
051702400100	College of Health Technology Michika	100,991,000.00	104,705,600.00	104,705,600.00	105,275,000.00	132,003,300.00	-	132,003,300.00	-	133,323,500.00	134,657,000.00	399,983,800.00
056900000000	**Ministry of Tertiary and Professional Education**	**-**	**8,965,000.00**	**8,965,000.00**	**-**	**1,980,100.00**	**-**	**1,980,100.00**	**-**	**1,176,400.00**	**1,188,200.00**	**3,529,300.00**
056900100100	Ministry of Tertiary and Professional Education	-	8,965,000.00	8,965,000.00	-	1,980,100.00	-	1,980,100.00	-	1,176,400.00	1,188,200.00	3,529,300.00
052100000000	**Ministry of Health and Human Services**	**390,834,141.00**	**678,905,300.00**	**678,905,300.00**	**349,089,756.00**	**5,858,931,600.00**	**-**	**5,858,931,600.00**	**-**	**5,917,521,200.00**	**5,976,697,300.00**	**17,753,150,100.00**
052100100100	Ministry of Health and Human Services	3,208,000.00	10,056,000.00	10,056,000.00	4,521,000.00	10,677,000.00	-	10,677,000.00	-	10,783,900.00	10,892,100.00	32,353,000.00
052100200100	Adamawa State Contributory Health Management Agency	-	-	-	-	5,096,000,000.00	-	5,096,000,000.00	-	5,146,960,000.00	5,198,429,600.00	15,441,389,600.00
052110200100	Adamawa State Hospital Services Management Board	323,872,810.00	632,820,000.00	632,820,000.00	268,096,109.00	468,784,100.00	-	468,784,100.00	-	473,472,000.00	478,206,900.00	1,420,463,000.00
052110300100	Adamawa Traditional Medicine Board	363,000.00	506,400.00	506,400.00	76,472,647.00	275,625,000.00	-	275,625,000.00	-	278,381,300.00	281,165,400.00	835,171,700.00
052111300100	Adamawa State Health Supplies Management Agency	63,390,331.00	35,522,900.00	35,522,900.00	-	7,845,500.00	-	7,845,500.00	-	7,924,000.00	8,003,300.00	23,772,800.00
053500000000	**Ministry of Environment and Natural Resources Development**	**9,909,300.00**	**51,129,600.00**	**51,129,600.00**	**5,503,700.00**	**104,834,597.00**	**-**	**104,834,597.00**	**-**	**105,883,100.00**	**106,943,200.00**	**317,660,897.00**
053500100100	Ministry of Environment and Natural Resources Development	5,400,600.00	24,708,400.00	24,708,400.00	3,997,400.00	54,136,660.00	-	54,136,660.00	-	54,678,100.00	55,225,500.00	164,040,260.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	4,508,700.00	26,421,200.00	26,421,200.00	1,506,300.00	50,697,937.00	-	50,697,937.00	-	51,205,000.00	51,717,700.00	153,620,637.00

Adamawa State Government

2026 Approved Revised Budget- Capital Receipts by Administrative Classification

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate	2026-2028 Total Three Year Estimate
	Total Capital Receipts	**106,192,425,165.94**	**91,517,465,100.00**	**175,262,900,095.78**	**49,514,719,203.09**	**71,358,822,710.00**	**6,534,488,610.00**	**77,893,311,320.00**	**2,146,394,800.00**	**98,945,068,770.00**	**116,663,185,650.00**	**215,608,254,420.00**
010000000000	**Administration Sector**	**-**	**14,600,000,000.00**	**18,930,000,000.00**	**14,244,693,363.30**	**6,409,350,000.00**	**-**	**6,409,350,000.00**	**-**	**9,569,025,000.00**	**12,967,537,500.00**	**22,536,562,500.00**
011100000000	**Governor's Office**	**-**	**600,000,000.00**	**2,430,000,000.00**	**-**	**2,340,000,000.00**	**-**	**2,340,000,000.00**	**-**	**3,465,000,000.00**	**3,811,500,000.00**	**7,276,500,000.00**
011100500100	Sustainable Development Goals (Former MDG's Office)	-	600,000,000.00	2,430,000,000.00	-	2,340,000,000.00	-	2,340,000,000.00	-	3,465,000,000.00	3,811,500,000.00	7,276,500,000.00
016100000000	**Office of the Secretary to the State Government**	**-**	**14,000,000,000.00**	**16,500,000,000.00**	**14,244,693,363.30**	**4,069,350,000.00**	**-**	**4,069,350,000.00**	**-**	**6,104,025,000.00**	**9,156,037,500.00**	**15,260,062,500.00**
016105600100	State Action on Business Enabling Reforms (SABER)	-	14,000,000,000.00	16,500,000,000.00	14,244,693,363.30	4,069,350,000.00	-	4,069,350,000.00	-	6,104,025,000.00	9,156,037,500.00	15,260,062,500.00
020000000000	**Economic Sector**	**106,192,425,165.94**	**73,767,465,100.00**	**153,182,900,095.78**	**35,270,025,839.79**	**58,129,472,710.00**	**9,388,093,810.00**	**67,517,566,520.00**	**-**	**89,376,043,770.00**	**103,695,648,150.00**	**193,071,691,920.00**
021500000000	**Ministry of Agriculture**	**-**	**12,287,465,100.00**	**12,287,465,100.00**	**-**	**2,861,251,320.00**	**-**	**2,861,251,320.00**	**-**	**6,973,043,770.00**	**7,670,348,150.00**	**14,643,391,920.00**
021500100100	Ministry of Agriculture	-	12,287,465,100.00	12,287,465,100.00	-	2,861,251,320.00	-	2,861,251,320.00	-	6,973,043,770.00	7,670,348,150.00	14,643,391,920.00
022000000000	**Ministry of Finance**	**106,192,425,165.94**	**59,780,000,000.00**	**139,195,434,995.78**	**35,270,025,839.79**	**47,465,511,390.00**	**9,388,093,810.00**	**56,853,605,200.00**	**-**	**80,533,000,000.00**	**93,968,300,000.00**	**174,501,300,000.00**
022000700100	Office of the Accountant General	106,192,425,165.94	59,780,000,000.00	139,195,434,995.78	35,270,025,839.79	47,465,511,390.00	9,388,093,810.00	56,853,605,200.00	-	80,533,000,000.00	93,968,300,000.00	174,501,300,000.00
025200000000	**Ministry of Water Resources**	**-**	**1,700,000,000.00**	**1,700,000,000.00**	**-**	**2,340,000,000.00**	**-**	**2,340,000,000.00**	**-**	**-**	**-**	**-**
025200100100	Ministry of Water Resources	-	1,700,000,000.00	1,700,000,000.00	-	2,340,000,000.00	-	2,340,000,000.00	-	-	-	-
026700000000	**Ministry of Rural Infrastructure & Community Development**	**-**	**-**	**-**	**-**	**5,462,710,000.00**	**-**	**5,462,710,000.00**	**-**	**1,870,000,000.00**	**2,057,000,000.00**	**3,927,000,000.00**
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)	-	-	-	-	5,462,710,000.00	-	5,462,710,000.00	-	1,870,000,000.00	2,057,000,000.00	3,927,000,000.00
050000000000	**Social Sector**	**-**	**3,150,000,000.00**	**3,150,000,000.00**	**-**	**6,820,000,000.00**	**(2,853,605,200.00)**	**3,966,394,800.00**	**2,146,394,800.00**	**-**	**-**	**-**
051400000000	**Ministry of Women Affairs**	**-**	**3,150,000,000.00**	**3,150,000,000.00**	**-**	**1,720,000,000.00**	**-**	**1,720,000,000.00**	**-**	**-**	**-**	**-**
051400100100	Ministry of Women Affairs	-	3,150,000,000.00	3,150,000,000.00	-	1,720,000,000.00	-	1,720,000,000.00	-	-	-	-
052100000000	**Ministry of Health and Human Services**	**-**	**-**	**-**	**-**	**5,100,000,000.00**	**(2,853,605,200.00)**	**2,246,394,800.00**	**2,146,394,800.00**	**-**	**-**	**-**
052100100100	Ministry of Health and Human Services	-	-	-	-	5,050,000,000.00	(2,853,605,200.00)	2,196,394,800.00	2,146,394,800.00	-	-	-
052100300100	Primary Health Care Development Agency	-	-	-	-	50,000,000.00	-	50,000,000.00	-	-	-	-

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Revenue by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
1	**REVENUE**	**262,214,877,922.73**	**486,218,047,600.00**	**569,963,482,595.78**	**292,673,372,471.39**	**530,605,257,304.79**	**42,134,165,585.37**	**572,739,422,890.16**	**2,146,394,800.00**	**582,902,038,120.00**	**586,984,324,210.00**
11	**GOVERNMENT SHARE OF FAAC**	**135,724,201,938.23**	**370,132,000,000.00**	**370,132,000,000.00**	**219,021,207,153.53**	**423,595,198,307.79**	**35,599,676,975.37**	**459,194,875,283.16**	**-**	**447,755,392,850.00**	**433,757,526,360.00**
1101	**GOVERNMENT SHARE OF FAAC**	**135,724,201,938.23**	**370,132,000,000.00**	**370,132,000,000.00**	**219,021,207,153.53**	**423,595,198,307.79**	**35,599,676,975.37**	**459,194,875,283.16**	**-**	**447,755,392,850.00**	**433,757,526,360.00**
110101	**STATE GOVERNMENT SHARE OF STATUTORY REVENUES**	**14,620,681,326.07**	**53,000,000,000.00**	**53,000,000,000.00**	**75,175,833,872.14**	**89,243,259,910.00**	**12,000,000,000.00**	**101,243,259,910.00**	**-**	**111,371,966,750.00**	**94,010,265,860.00**
11010101	STATUTORY ALLOCATION	14,620,681,326.07	53,000,000,000.00	53,000,000,000.00	75,175,833,872.14	89,243,259,910.00	12,000,000,000.00	101,243,259,910.00	-	111,371,966,750.00	94,010,265,860.00
110102	**STATE GOVERNMENT SHARE OF VAT**	**68,059,760,759.02**	**91,000,000,000.00**	**91,000,000,000.00**	**86,652,027,902.42**	**106,364,918,650.00**	**3,599,676,975.37**	**109,964,595,625.37**	**-**	**105,916,535,900.00**	**106,975,701,200.00**
11010201	SHARE OF VAT	68,059,760,759.02	91,000,000,000.00	91,000,000,000.00	86,652,027,902.42	106,364,918,650.00	3,599,676,975.37	109,964,595,625.37	-	105,916,535,900.00	106,975,701,200.00
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES**	**53,043,759,853.14**	**226,132,000,000.00**	**226,132,000,000.00**	**57,193,345,378.97**	**227,987,019,747.79**	**20,000,000,000.00**	**247,987,019,747.79**	**-**	**230,466,890,200.00**	**232,771,559,300.00**
11010302	EXCESS NON-OIL	6,167,846,999.18	12,000,000,000.00	12,000,000,000.00	3,365,413,567.71	29,691,710,900.00	-	29,691,710,900.00	-	29,988,628,100.00	30,288,514,400.00
11010303	EXCHANGE GAIN	30,536,518,000.99	50,000,000,000.00	50,000,000,000.00	4,343,609,746.56	7,791,479,670.00	-	7,791,479,670.00	-	7,869,394,500.00	7,948,088,500.00
11010304	ECOLOGICAL/FLOOD FUNDS	1,437,844,137.00	10,632,000,000.00	10,632,000,000.00	2,294,515,425.56	3,000,000,000.00	-	3,000,000,000.00	-	3,030,000,000.00	3,060,300,000.00
11010305	ELECTRONIC MONEY TRANFER LEVY	-	3,500,000,000.00	3,500,000,000.00	4,524,861,226.03	3,772,634,260.00	-	3,772,634,260.00	-	3,810,360,700.00	3,848,464,400.00
11010311	NATIONAL LIQUIDIFIED NATURAL GAS DIVIDEND	-	-	-	-	117,205,969,687.79	-	117,205,969,687.79	-	118,378,029,400.00	119,561,809,700.00
11010313	STATE INFRASTRUCTURE AND SECURITY	-	42,000,000,000.00	42,000,000,000.00	34,216,216,216.23	25,225,225,230.00	10,000,000,000.00	35,225,225,230.00	-	25,577,477,500.00	25,833,252,300.00
11010314	SIGNATURE BONUS	-	60,000,000,000.00	60,000,000,000.00	-	40,000,000,000.00	10,000,000,000.00	50,000,000,000.00	-	40,500,000,000.00	40,905,000,000.00
11010399	OTHER FAAC DISTRIBUTIONS	14,901,550,715.97	48,000,000,000.00	48,000,000,000.00	8,448,729,196.88	1,300,000,000.00	-	1,300,000,000.00	-	1,313,000,000.00	1,326,130,000.00
12	**INDEPENDENT REVENUE**	**20,298,250,818.56**	**24,568,582,500.00**	**24,568,582,500.00**	**24,137,446,114.77**	**35,651,236,287.00**	**-**	**35,651,236,287.00**	**-**	**36,201,576,500.00**	**36,563,612,200.00**
1201	**TAX REVENUE**	**15,139,415,204.68**	**15,632,596,400.00**	**15,632,596,400.00**	**13,728,178,045.10**	**16,571,663,890.00**	**-**	**16,571,663,890.00**	**-**	**16,932,016,500.00**	**17,101,337,000.00**
120101	**PERSONAL TAXES**	**8,204,185,747.14**	**10,879,431,800.00**	**10,879,431,800.00**	**11,872,976,638.77**	**13,222,349,000.00**	**-**	**13,222,349,000.00**	**-**	**13,354,572,600.00**	**13,488,118,400.00**
12010101	DIRECT ASSESSMENT	197,903,720.80	210,940,000.00	210,940,000.00	191,333,154.24	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
12010102	PAY AS YOU EARN (PAYE) FEDERAL	-	2,599,771,800.00	-	5,090,563,943.39	1,000,000,000.00	-	1,000,000,000.00	-	1,010,000,000.00	1,020,100,000.00
12010103	PAY AS YOU EARN (PAYE) STATE	1,888,717,605.65	1,898,460,000.00	1,898,460,000.00	3,203,246,362.16	3,600,000,000.00	-	3,600,000,000.00	-	3,636,000,000.00	3,672,360,000.00
12010104	PAY AS YOU EARN (PAYE)LOCAL GOVERNMENT	154,534,269.69	369,145,000.00	369,145,000.00	201,722,470.59	318,290,400.00	-	318,290,400.00	-	321,473,400.00	324,688,200.00
12010105	PAY AS YOU EARN (PAYE)COMPANIES	3,147,962,022.99	2,636,750,000.00	2,636,750,000.00	3,164,622,846.49	2,904,000,000.00	-	2,904,000,000.00	-	2,933,040,000.00	2,962,370,400.00
12010106	PAY AS YOU EARN (PAYE) (A/V) ARREARS	2,815,068,128.01	3,164,365,000.00	5,764,136,800.00	21,487,861.90	5,200,058,600.00	-	5,200,058,600.00	-	5,252,059,200.00	5,304,579,800.00
120103	**OTHER TAXES**	**6,935,229,457.54**	**4,753,164,600.00**	**4,753,164,600.00**	**1,855,201,406.33**	**3,349,314,890.00**	**-**	**3,349,314,890.00**	**-**	**3,577,443,900.00**	**3,613,218,600.00**
12010301	5% WHT ON PAYMENT TO CONTRACTORS	469,507,791.87	843,760,000.00	843,760,000.00	601,017,696.98	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
12010302	10% WHT ON RENT	11,921,662.97	21,094,000.00	21,094,000.00	10,117,398.42	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
12010303	DEVELOPMENTAL LEVY - GENERAL	12,877,310.84	59,089,700.00	59,089,700.00	8,339,603.48	26,170,600.00	-	26,170,600.00	-	26,432,400.00	26,696,900.00
12010304	STAMP DUTIES (STATE)	5,970,343.92	5,273,500.00	5,273,500.00	3,409,131.84	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
12010305	CAPITAL GAINS TAX	13,255,000.00	105,470,000.00	105,470,000.00	21,448,000.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
12010306	POOLS BETTING\CASINO\SNOOKER	1,129,648.98	527,400.00	527,400.00	16,311,302.60	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
12010307	PRODUCE SALES TAX	1,024,434,194.00	3,717,950,000.00	3,717,950,000.00	1,131,417,369.00	2,813,144,290.00	-	2,813,144,290.00	-	3,035,911,500.00	3,066,270,700.00
12010309	2.5% CHARGES ON HOTEL AND TAX	3,144,151,965.56	-	-	25,010,529.19	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
12010310	WHT ON BANK INTEREST	2,251,981,539.40	-	-	38,130,374.82	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
1202	**NON-TAX REVENUE**	**5,158,835,613.88**	**8,935,986,100.00**	**8,935,986,100.00**	**10,409,268,069.67**	**19,079,572,397.00**	**-**	**19,079,572,397.00**	**-**	**19,269,560,000.00**	**19,462,275,200.00**
120201	**LICENCES - GENERAL**	**130,531,339.37**	**404,355,700.00**	**404,355,700.00**	**151,728,208.00**	**298,241,200.00**	**-**	**298,241,200.00**	**-**	**301,226,600.00**	**304,242,700.00**
12020101	DRIVING LICENSES	36,439,732.00	53,291,500.00	53,291,500.00	44,680,245.00	63,604,700.00	-	63,604,700.00	-	64,240,900.00	64,883,500.00
12020102	PLASTIC NUMBER PLATE	1,752,805.37	1,582,100.00	1,582,100.00	-	349,500.00	-	349,500.00	-	353,000.00	356,600.00
12020103	FISHING LICENSES	1,067,500.00	11,644,100.00	11,644,100.00	1,240,300.00	3,373,000.00	-	3,373,000.00	-	3,406,800.00	3,441,000.00
12020104	WILD LIFE HUNTING LICENSES	231,500.00	227,200.00	227,200.00	107,000.00	365,300.00	-	365,300.00	-	369,100.00	373,000.00
12020105	POOLS AND GAMING MACHINES LICENSES	25,000.00	97,579,500.00	97,579,500.00	-	23,551,000.00	-	23,551,000.00	-	23,786,600.00	24,024,500.00
12020106	CINEMATOGRAPHY LICENCES	-	1,060,000.00	1,060,000.00	-	334,200.00	-	334,200.00	-	337,600.00	341,100.00
12020107	PATENT MEDICAL LICENCE	-	265,000.00	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
12020108	OPERATING PERMIT FOR TRANSPORT UNIONS	740,000.00	11,156,500.00	11,156,500.00	200,000.00	423,000.00	-	423,000.00	-	427,300.00	431,700.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12020109	OPERATING PERMIT FOR WATER WAYS ASSOCIATION/ UNIONS	20,000.00	21,200.00	21,200.00	-	4,700.00	-	4,700.00	-	4,800.00	4,900.00
12020110	TRADE ANIMAL LICENCE	-	105,724,400.00	105,724,400.00	-	23,349,900.00	-	23,349,900.00	-	23,583,500.00	23,819,400.00
12020111	HIDES & SKIN LOADING LICENSE	8,728,400.00	1,030,500.00	1,030,500.00	4,369,400.00	10,111,200.00	-	10,111,200.00	-	10,212,400.00	10,314,600.00
12020112	MEAT STORAGE AND SALES LICENSE	-	4,548,400.00	4,548,400.00	-	1,004,600.00	-	1,004,600.00	-	1,014,800.00	1,025,000.00
12020114	HAWKING PERMIT	64,000.00	1,011,400.00	1,011,400.00	57,000.00	376,900.00	-	376,900.00	-	380,800.00	384,800.00
12020115	RENUWAL OF LICENSE TO PRACTICE	80,000.00	122,500.00	122,500.00	246,000.00	203,800.00	-	203,800.00	-	205,900.00	208,100.00
12020125	DRIED FISH & MEAT LICENSES	-	10,600.00	10,600.00	-	2,400.00	-	2,400.00	-	2,500.00	2,600.00
12020127	FISHING PERMITS	-	696,200.00	696,200.00	-	153,800.00	-	153,800.00	-	155,400.00	157,000.00
12020128	HAWKER'S PERMITS	-	31,800.00	31,800.00	-	7,100.00	-	7,100.00	-	7,200.00	7,300.00
12020130	PRODUCE BUYING/MERCHANT LICENSES	-	105,500.00	105,500.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,550,300.00
12020132	HERBAL PRACTICE PERMIT (FULL REGISGRATION)	160,000.00	153,200.00	153,200.00	145,500.00	135,600.00	-	135,600.00	-	137,100.00	138,600.00
12020135	POOL BETTING & CASINO LICENSES/GAMING	-	14,695,600.00	14,695,600.00	-	3,912,300.00	-	3,912,300.00	-	3,951,500.00	3,991,100.00
12020138	DRIVERS' LICENSES	46,950,702.00	35,463,800.00	35,463,800.00	70,855,625.00	77,000,000.00	-	77,000,000.00	-	77,770,000.00	78,547,700.00
12020139	PATENT MEDICINE & DRUG STORES LICENSES	-	1,898,500.00	1,898,500.00	-	419,300.00	-	419,300.00	-	423,500.00	427,800.00
12020141	HEALTH FACILITIES LICENSES	-	5,300.00	5,300.00	-	1,200.00	-	1,200.00	-	1,300.00	1,400.00
12020142	TRADE PERMIT LICENSES	5,000.00	-	-	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
12020143	FOREST LISCENCE,CHAIN SAW LICENCES	74,500.00	536,500.00	536,500.00	81,000.00	1,212,100.00	-	1,212,100.00	-	1,224,300.00	1,236,700.00
12020145	LICENCING OF COMPUTER BASED BUSINESS CENTRE	-	-	-	-	166,700.00	-	166,700.00	-	168,400.00	170,100.00
12020146	HEAVY DUTY PERMIT	3,843,000.00	1,325,000.00	1,325,000.00	-	292,700.00	-	292,700.00	-	295,700.00	298,700.00
12020147	LICENCE FOR TRANSPORT OPERATORS, KEKE RIDER, BUSES & T	15,274,400.00	17,246,200.00	17,246,200.00	5,536,000.00	10,082,000.00	-	10,082,000.00	-	10,182,900.00	10,284,800.00
12020149	LICENSES OF MEDICINE STORES/HERBS CENTER	59,000.00	665,900.00	665,900.00	53,688.00	228,600.00	-	228,600.00	-	230,900.00	233,400.00
12020150	CHEMICAL LICENCE FOR ARGO/CHEM. INSECTICIDES	330,000.00	265,000.00	265,000.00	140,000.00	1,058,600.00	-	1,058,600.00	-	1,069,200.00	1,079,900.00
12020151	REGISTRATION PERMIT	9,410,000.00	1,484,600.00	1,484,600.00	2,050,000.00	711,500.00	-	711,500.00	-	718,700.00	726,000.00
12020152	LEARNERS PERMIT	1,192,000.00	3,702,100.00	3,702,100.00	1,332,000.00	2,556,400.00	-	2,556,400.00	-	2,582,100.00	2,608,000.00
12020153	HIDES & SKIN BUYERS LICENSE	24,900.00	580,400.00	580,400.00	-	128,300.00	-	128,300.00	-	129,700.00	131,100.00
12020155	AUCTIONEER LICENSES	-	105,500.00	105,500.00	-	100,000.00	-	100,000.00	-	101,000.00	102,100.00
12020156	ENVIRONMENTAL M/PURPOSE LABORATORY LICENSES	-	316,500.00	316,500.00	120,000.00	350,000.00	-	350,000.00	-	353,500.00	357,100.00
12020157	LIQUOR LICENSES	187,000.00	316,500.00	316,500.00	205,000.00	300,000.00	-	300,000.00	-	303,000.00	306,100.00
12020158	TAMBOLA LICENCE	-	15,900.00	15,900.00	-	3,600.00	-	3,600.00	-	3,700.00	3,800.00
12020159	HACKNEY PERMIT	3,289,000.00	15,953,000.00	15,953,000.00	4,301,000.00	20,848,900.00	-	20,848,900.00	-	21,057,600.00	21,268,300.00
12020161	ROAD / ROOF RACK PERMIT	17,500.00	300,800.00	300,800.00	-	58,300.00	-	58,300.00	-	58,900.00	59,500.00
12020162	TROPHY DEALER LICENCES	9,000.00	2,800,300.00	2,800,300.00	22,000.00	875,300.00	-	875,300.00	-	884,100.00	893,100.00
12020163	PROFESSIONAL CERTIFICATION OF TRICYCLES,MOTORCYCLES MECHANIC	-	1,060,000.00	1,060,000.00	-	234,200.00	-	234,200.00	-	236,600.00	239,000.00
12020166	LAND CLEARANCE PERMIT	-	211,000.00	211,000.00	-	46,700.00	-	46,700.00	-	47,200.00	47,700.00
12020168	LEASED VEHICLE OPERATING PERMIT	-	-	-	13,330,000.00	11,400,000.00	-	11,400,000.00	-	11,514,000.00	11,629,300.00
12020169	LOCAL VEHICLE BRANDING LICENSES	556,400.00	14,270,100.00	14,270,100.00	2,656,450.00	6,151,700.00	-	6,151,700.00	-	6,213,300.00	6,275,500.00
12020170	PREMIUM ON MINERAL LICENCES	-	527,400.00	527,400.00	-	116,500.00	-	116,500.00	-	117,700.00	118,900.00
12020171	FISH/BIRDS COMMERCIAL FEEDS SALLERS LICENCES	-	116,100.00	116,100.00	-	25,700.00	-	25,700.00	-	26,000.00	26,300.00
12020172	FISH/POULTRY/BEEF COLD ROOM OPERATORS LICENCE	-	232,100.00	232,100.00	-	51,300.00	-	51,300.00	-	51,900.00	52,500.00
120204	**FEES - GENERAL**	**3,289,718,959.64**	**6,657,148,200.00**	**6,662,924,200.00**	**8,707,935,534.37**	**13,113,169,897.00**	**-**	**13,113,169,897.00**	**-**	**13,243,484,800.00**	**13,375,928,100.00**
12020401	MOTOR VEHICLE FEES - GENERAL	7,555,045.00	52,735,000.00	52,735,000.00	7,936,198.00	15,280,000.00	-	15,280,000.00	-	15,432,900.00	15,587,300.00
12020402	TIMBER AND FOREST FEES	405,500.00	10,584,100.00	10,584,100.00	2,066,000.00	18,176,900.00	-	18,176,900.00	-	18,358,700.00	18,542,400.00
12020403	RENEWAL FEES - GENERAL	28,484,300.00	53,606,900.00	53,606,900.00	33,489,407.50	204,318,500.00	-	204,318,500.00	-	206,362,000.00	208,425,900.00
12020404	CONTRACT/VETTING/PROCUREMENT FEES GENERAL	136,349,189.14	110,158,300.00	110,158,300.00	45,085,196.95	278,849,300.00	-	278,849,300.00	-	281,638,000.00	284,454,600.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12020405	LAND/SURVEY/INSPECTION FEES - GENERAL	15,360,947.50	21,342,100.00	21,342,100.00	24,477,912.50	23,638,900.00	-	23,638,900.00	-	23,875,400.00	24,114,300.00
12020406	AUDIT/FINANCIAL CONSULTING FEES - GENERAL	70,000.00	2,117,400.00	2,117,400.00	45,000.00	1,351,200.00	-	1,351,200.00	-	1,364,800.00	1,378,500.00
12020407	APPLICATION/PREPARATION FOR CERTIFICATE OF OCCUPANCY FEES	24,059,925.73	34,573,600.00	34,573,600.00	16,465,828.78	15,598,560.00	-	15,598,560.00	-	15,754,700.00	15,912,500.00
12020410	REGISTRATION FEES - GENERAL	52,327,325.00	547,500,500.00	547,500,500.00	333,130,963.96	854,972,700.00	-	854,972,700.00	-	863,523,200.00	872,159,300.00
12020411	COURT FEES - GENERAL	16,805,050.00	82,593,800.00	82,593,800.00	16,836,520.00	64,570,637.00	-	64,570,637.00	-	65,216,700.00	65,869,500.00
12020412	REGISTRATION OF PRIVATE SCHOOLS	16,265,000.00	21,189,400.00	21,189,400.00	9,915,000.00	60,021,100.00	-	60,021,100.00	-	60,621,400.00	61,227,700.00
12020413	ANNUAL DUES	340,000.00	3,417,200.00	3,417,200.00	468,000.00	1,170,200.00	-	1,170,200.00	-	593,700.00	599,700.00
12020414	ADMIN CHARGES	584,000.00	86,231,500.00	86,231,500.00	938,185.74	59,021,500.00	-	59,021,500.00	-	59,376,600.00	59,970,600.00
12020415	ADAPOLY VENTURES	19,753,289.00	59,274,200.00	59,274,200.00	7,862,931.00	30,500,000.00	-	30,500,000.00	-	30,805,000.00	31,113,100.00
12020416	MEDICAL/LABORATORY FEES - GENERAL	410,523,910.00	325,649,400.00	325,649,400.00	215,671,459.00	277,808,900.00	-	277,808,900.00	-	280,587,100.00	283,393,200.00
12020417	TERTIARY INSTITUTION FEES - GENERAL	822,282,088.20	381,014,800.00	381,014,800.00	530,227,650.00	872,229,600.00	-	872,229,600.00	-	880,952,100.00	889,761,900.00
12020419	DONGLE FEES	-	62,121,900.00	62,121,900.00	-	13,720,000.00	-	13,720,000.00	-	13,857,200.00	13,995,800.00
12020420	PG SCHOOL RALATED FEES	54,556,797.00	74,883,700.00	74,883,700.00	44,561,470.00	65,000,000.00	-	65,000,000.00	-	65,650,000.00	66,306,500.00
12020421	SPORTS FEES	69,906,900.00	128,082,300.00	128,082,300.00	63,240,000.00	89,450,700.00	-	89,450,700.00	-	90,345,400.00	91,249,100.00
12020422	SIWES FEES	19,418,500.00	10,810,700.00	10,810,700.00	7,810,000.00	22,500,000.00	-	22,500,000.00	-	22,725,000.00	22,952,300.00
12020423	ENVIRONMENTAL IMPACT ASSESSMENT FEES	328,000.00	2,287,400.00	2,287,400.00	406,000.00	2,362,100.00	-	2,362,100.00	-	2,386,000.00	2,410,100.00
12020424	FOOD AND SOCIAL SERVICES FEES	655,800.00	8,962,500.00	8,962,500.00	75,500.00	6,763,200.00	-	6,763,200.00	-	6,830,900.00	6,899,400.00
12020425	APPROVAL OF BUILDING PLANS UPSTAIRS FEES	1,980,000.00	3,800,100.00	3,800,100.00	940,000.00	2,023,500.00	-	2,023,500.00	-	2,044,000.00	2,064,700.00
12020426	REGISTRATION OF WOMEN GROUPS	807,000.00	132,000.00	132,000.00	84,000.00	1,006,000.00	-	1,006,000.00	-	1,016,200.00	1,026,500.00
12020427	YELLOW CARDS FEES	38,733,300.00	158,205,000.00	158,205,000.00	28,578,420.00	55,000,000.00	-	55,000,000.00	-	55,550,000.00	56,105,500.00
12020428	REGISTRATION OF PRIVATE HOSPITALS/DISPENSARIES FEES	1,131,000.00	1,398,200.00	1,398,200.00	2,455,000.00	4,729,300.00	-	4,729,300.00	-	4,776,600.00	4,824,400.00
12020429	SPECIAL OPERATIONS FEES (CHEMIST)	5,000.00	2,088,400.00	2,088,400.00	110,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
12020430	NURSERY/MATERNITY HOMES FEES	760,000.00	1,160,700.00	1,160,700.00	509,000.00	5,262,500.00	-	5,262,500.00	-	5,315,200.00	5,368,500.00
12020432	TOWING OF LIGHT/ HEAVY VEHICLES FEES	1,000.00	-	-	-	335,600.00	-	335,600.00	-	339,000.00	342,400.00
12020433	DEFECT VEHICLE INSPECTION FEES	115,000.00	1,162,900.00	1,162,900.00	11,000.00	12,600.00	-	12,600.00	-	12,900.00	13,200.00
12020434	IMPOUNDED VEHICLE PACKING FEES	289,000.00	1,170,800.00	1,170,800.00	630,000.00	1,002,400.00	-	1,002,400.00	-	1,012,500.00	1,022,700.00
12020437	LIGHT VEHICLE INSPECTION FATAL/MINOR FEES	-	105,500.00	105,500.00	-	23,400.00	-	23,400.00	-	23,700.00	24,000.00
12020438	HEAVY DUTY ACCIDENT INSPECTION FATAL/MINOR FEES	-	527,400.00	527,400.00	-	2,342,900.00	-	2,342,900.00	-	2,366,400.00	2,390,100.00
12020441	FIRE SAFETY INSPECTATIONS FEES	2,430,500.00	3,507,600.00	3,507,600.00	1,972,500.00	5,212,800.00	-	5,212,800.00	-	5,265,200.00	5,318,100.00
12020442	PRINTING FEES - GENERAL	2,535,870.00	10,547,000.00	10,547,000.00	2,799,340.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
12020443	PROCESSING FEES AND CERTIFICATE EVALUATION	1,082,000.00	-	-	1,007,500.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,100.00
12020444	APPLICATION FEES PRODUCE MERCHANTS	-	11,700.00	11,700.00	-	2,600.00	-	2,600.00	-	2,700.00	2,800.00
12020445	GRADING FEES	6,356,100.00	5,803,500.00	5,803,500.00	76,188,459.00	277,117,200.00	-	277,117,200.00	-	279,888,400.00	282,687,300.00
12020446	LAND CLEARING FEES	-	265,000.00	265,000.00	-	58,600.00	-	58,600.00	-	59,200.00	59,800.00
12020447	SIGN BILL BOARD AND ADVERTS FEES	740,000.00	11,749,600.00	11,749,600.00	2,734,000.00	20,265,700.00	-	20,265,700.00	-	20,468,400.00	20,673,100.00
12020449	LIVESTOCK FARMS/FIRM INSPECTION FEES	13,000.00	1,054,700.00	1,054,700.00	-	651,000.00	-	651,000.00	-	657,600.00	664,200.00
12020450	FILLING STATION PERMIT FEES	75,000.00	5,406,000.00	5,406,000.00	3,808,550.00	7,474,000.00	-	7,474,000.00	-	7,548,800.00	7,624,300.00
12020451	APPROVAL OF BUILDING PLANS FEES	16,268,025.00	12,153,900.00	12,153,900.00	17,175,247.00	31,183,500.00	-	31,183,500.00	-	31,495,500.00	31,810,800.00
12020452	MAST INSTALLATION BASE FEES	1,200,000.00	5,300.00	5,300.00	2,100,000.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,120,600.00
12020453	STREET NAMING AND HOUSE NUMBERING FEES	845,000.00	21,094,000.00	21,094,000.00	725,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
12020454	SEARCH FEES	12,010,000.00	10,076,400.00	10,076,400.00	13,810,350.00	11,175,600.00	-	11,175,600.00	-	11,287,400.00	11,400,300.00
12020455	BEACON PLACEMENT FEES	3,019,900.00	4,252,600.00	4,252,600.00	7,794,050.00	4,111,700.00	-	4,111,700.00	-	4,152,900.00	4,194,500.00
12020456	SLAUGHTER PREMISES FEES	5,236,250.00	12,667,000.00	12,667,000.00	2,406,530.00	2,548,000.00	-	2,548,000.00	-	2,573,500.00	2,599,300.00
12020457	MEAT INSPECTION FEES	-	527,400.00	527,400.00	-	116,500.00	-	116,500.00	-	117,700.00	118,900.00
12020458	TRADE ANIMAL FEES	1,190,845,129.44	3,325,196,140.00	3,325,196,140.00	1,319,931,620.00	1,200,581,500.00	-	1,200,581,500.00	-	1,212,587,500.00	1,224,713,700.00
12020459	BOARDING/LODGING FEES	12,450,000.00	9,065,200.00	9,065,200.00	-	2,002,100.00	-	2,002,100.00	-	2,022,200.00	2,042,500.00

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12020460	LABORATORY / WORKSHOP/ X-RAY AND OTHERS FEES	4,965,500.00	4,482,500.00	4,482,500.00	-	990,000.00	-	990,000.00	-	999,900.00	1,009,900.00
12020461	ACCOMMODATION FEES	108,600,000.00	84,571,300.00	84,571,300.00	32,825,000.00	149,191,000.00	-	149,191,000.00	-	150,683,000.00	152,190,100.00
12020462	EDUCATIONAL VISIT FEES	17,987,500.00	22,597,000.00	22,597,000.00	20,638,750.00	25,882,000.00	-	25,882,000.00	-	26,140,900.00	26,402,400.00
12020464	DAILY TOLL TICKET FEES	13,048,140.00	5,794,560.00	5,794,560.00	16,864,510.00	35,208,600.00	-	35,208,600.00	-	35,560,800.00	35,916,500.00
12020465	LOADING & OFF LOADING FEES	5,974,620.00	4,851,700.00	4,851,700.00	9,019,970.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
12020466	FACILITY FEES	44,944,893.00	65,513,400.00	65,513,400.00	32,026,046.00	34,725,100.00	-	34,725,100.00	-	35,072,400.00	35,423,200.00
12020468	TRANSFER OF OWNERSHIP FEES	2,502,775.00	5,273,500.00	5,273,500.00	2,636,125.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,060,300.00
12020469	CERTIFICATE OF ROAD WORTHINESS FEES	25,887,425.00	10,547,000.00	10,547,000.00	34,326,775.00	56,990,500.00	-	56,990,500.00	-	57,560,500.00	58,136,200.00
12020470	WATER RATES	1,946,000.00	5,459,000.00	5,459,000.00	3,426,500.00	6,041,100.00	-	6,041,100.00	-	6,101,600.00	6,162,700.00
12020471	IDENTITY CARD FEES[ID]	-	24,427,200.00	24,427,200.00	9,131,500.00	15,422,700.00	-	15,422,700.00	-	15,577,100.00	15,733,000.00
12020472	STUDENT LEVY	36,738,750.00	43,369,300.00	43,369,300.00	37,930,000.00	94,589,500.00	-	94,589,500.00	-	95,535,500.00	96,490,900.00
12020473	CHARGES ON STATE GOVERNMENT CONTRACT	-	632,820,000.00	632,820,000.00	5,566,234,068.94	2,741,189,800.00	-	2,741,189,800.00	-	2,768,601,700.00	2,796,287,800.00
12020474	HOTEL GUEST SERVICE CHARGE	3,132,215.63	-	-	-	61,400,000.00	-	61,400,000.00	-	62,014,000.00	62,634,200.00
12020475	UTILITY SERVICES	-	-	-	58,281,500.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,530,200.00
12020479	LAND DEMARCATION FEE (SPLIT CHARGE)	-	1,582,100.00	1,582,100.00	-	349,500.00	-	349,500.00	-	353,000.00	356,600.00
12020480	BUILDING CONVERSION FEE (CHANGE OF PURPOSE FEE)	15,873,500.00	1,054,700.00	1,054,700.00	-	233,000.00	-	233,000.00	-	235,400.00	237,800.00
12020482	APPLICATION FEES/CONSENT LETTER	1,680,000.00	15,894,700.00	15,894,700.00	26,640,000.00	32,464,200.00	-	32,464,200.00	-	32,788,900.00	33,116,900.00
12020483	TOLL GATE FEES	-	15,820,500.00	15,820,500.00	-	3,494,100.00	-	3,494,100.00	-	3,529,100.00	3,564,400.00
12020484	FISH/BIRDS FARMS HATCHERY/PRODUCTS MOVEMENT FEES	-	2,214,900.00	2,214,900.00	-	489,200.00	-	489,200.00	-	494,100.00	499,100.00
12020485	REGISTRATION OF HOTEL FEES	850,000.00	5,390,100.00	5,390,100.00	360,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
12020486	REGISTRATION\RENEWAL OF CULTURAL ASSOCIATION/WASTE COLLECTORS	222,000.00	2,194,200.00	2,194,200.00	295,000.00	980,000.00	-	980,000.00	-	989,900.00	1,000,000.00
12020487	TENEMENT CERTIFICATE OF OCCUPANCY FEE	10,406,000.00	9,418,100.00	9,418,100.00	10,820,000.00	15,210,700.00	-	15,210,700.00	-	15,362,900.00	15,516,600.00
12020492	CHANGE OF COURSE APPLICATICATION FEES	-	11,601,700.00	17,377,700.00	-	47,275,900.00	-	47,275,900.00	-	47,748,800.00	48,226,400.00
12020493	HEALTH INSURANCE SUBSRIPTION	-	-	-	-	5,096,000,000.00	-	5,096,000,000.00	-	5,146,960,000.00	5,198,429,600.00
120205	**FINES - GENERAL**	**29,698,609.06**	**40,443,000.00**	**34,667,000.00**	**44,029,936.00**	**84,592,600.00**	**-**	**84,592,600.00**	**-**	**85,439,000.00**	**86,294,300.00**
12020501	PENALTY FOR OFFENCES - GENERAL	-	593,600.00	593,600.00	-	131,200.00	-	131,200.00	-	132,600.00	134,000.00
12020505	ROAD TRAFFIC (MISC. OFF)	-	5,776,000.00	-	-	-	-	-	-	-	-
12020508	SANITATION FINE	3,848,900.00	12,985,000.00	12,985,000.00	1,430,800.00	13,270,500.00	-	13,270,500.00	-	13,403,400.00	13,537,700.00
12020509	GULLY EMPTIER FINE	4,000.00	5,273,500.00	5,273,500.00	-	3,300,000.00	-	3,300,000.00	-	3,333,000.00	3,366,400.00
12020510	STRAY ANIMAL FINE	-	527,400.00	527,400.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
12020511	COURT FINE	23,908,885.00	11,647,300.00	11,647,300.00	42,179,136.00	49,852,700.00	-	49,852,700.00	-	50,351,400.00	50,855,100.00
12020512	FINE FOR HARMFUL ECOSYTEM ACTIVITIES	1,936,824.06	1,530,700.00	1,530,700.00	-	5,838,200.00	-	5,838,200.00	-	5,896,600.00	5,955,700.00
12020513	FIREWOOD/CHARCOAL RATES FINE	-	316,500.00	316,500.00	-	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,610,600.00
12020514	FOREST DE-RESERVASION FINE	-	1,793,000.00	1,793,000.00	420,000.00	2,200,000.00	-	2,200,000.00	-	2,222,000.00	2,244,300.00
12020515	EFFLUENT DISCHARGE/HAZADOUS SUBTANCE DISCHARGE/NOISE EMMISSION FINE FINE	-	-	-	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,570,400.00
120206	**SALES - GENERAL**	**177,938,996.00**	**416,546,900.00**	**416,546,900.00**	**89,072,000.00**	**261,690,300.00**	**-**	**261,690,300.00**	**-**	**264,308,900.00**	**266,954,300.00**
12020601	SALES OF JOURNAL & PUBLICATIONS	461,640.00	1,160,700.00	1,160,700.00	784,550.00	10,023,600.00	-	10,023,600.00	-	10,124,000.00	10,225,400.00
12020603	SALES OF ID CARDS	21,287,450.00	2,155,900.00	2,155,900.00	14,394,500.00	18,981,200.00	-	18,981,200.00	-	19,171,100.00	19,363,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-	1,060,000.00	1,060,000.00	-	234,200.00	-	234,200.00	-	236,600.00	239,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	-	530,000.00	530,000.00	-	117,100.00	-	117,100.00	-	118,300.00	119,500.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,441,000.00	2,742,300.00	2,742,300.00	496,000.00	15,400,000.00	-	15,400,000.00	-	15,554,000.00	15,709,600.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	3,000,250.00	-	-	-	-	-	-	-	-	-
12020616	SALES OF ADMISSION FORMS	55,931,800.00	22,412,600.00	22,412,600.00	24,825,500.00	69,785,400.00	-	69,785,400.00	-	70,483,300.00	71,188,300.00

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12020617	COTTAGE INDUSTRY SALES	-	-	-	-	150,000.00	-	150,000.00	-	151,500.00	153,100.00
12020619	SALES OF PRODUCTS	150,000.00	2,968,000.00	2,968,000.00	-	655,700.00	-	655,700.00	-	662,400.00	669,200.00
12020622	SALES OF TRANSFER OF SERVICE FORMS	467,825.00	147,900.00	147,900.00	86,000.00	109,400.00	-	109,400.00	-	110,500.00	111,700.00
12020625	SALES OF STATIONERIES & SCHOOL DIRECTORY	20,000.00	-	-	870,000.00	-	-	-	-	-	-
12020626	SALES OF APPLICATION FORMS FOR PRIVATE SCHOOLS	3,015,000.00	8,547,000.00	8,547,000.00	1,706,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
12020629	SALES OF APPLICATION FORMS	85,000.00	6,789,200.00	6,789,200.00	4,345,000.00	16,712,500.00	-	16,712,500.00	-	16,879,700.00	17,048,500.00
12020630	SALES OF SEEDLINGS/FRUITS	4,772,100.00	20,166,000.00	20,166,000.00	1,156,400.00	4,795,300.00	-	4,795,300.00	-	4,843,300.00	4,891,800.00
12020631	COTTAGE INDUSTRIES SALES	-	1,054,700.00	1,054,700.00	-	-	-	-	-	-	-
12020633	SALES OF NEWPAPERS	326,300.00	843,800.00	843,800.00	22,592,000.00	800,000.00	-	800,000.00	-	808,000.00	816,100.00
12020638	SALES OF EMPLOYMENT FORMS	130,000.00	1,664,800.00	1,664,800.00	-	367,700.00	-	367,700.00	-	371,400.00	375,200.00
12020639	SALES OF IN SERVICE FORM	130,000.00	158,500.00	158,500.00	100,000.00	155,200.00	-	155,200.00	-	156,900.00	158,700.00
12020640	SALES OF EMPLOYMENT & CONTRACT REGISTRATION	-	-	-	652,000.00	3,576,000.00	-	3,576,000.00	-	3,611,800.00	3,648,000.00
12020644	SALES STUDENT I.D CARD	5,126,000.00	-	-	-	-	-	-	-	-	-
12020646	SALES OF STUDENT HAND BOOK	14,847,000.00	10,547,300.00	10,547,300.00	12,440,050.00	24,984,600.00	-	24,984,600.00	-	25,234,600.00	25,487,200.00
12020648	SALES OF IN-SERVICES TRANING FORMS	26,600.00	52,800.00	52,800.00	385,000.00	68,400.00	-	68,400.00	-	69,300.00	70,200.00
12020649	SALES OF RETIREMENT FORMS	315,700.00	586,500.00	586,500.00	367,500.00	800,700.00	-	800,700.00	-	808,900.00	817,200.00
12020650	SALES OF SHOPS/STORES	3,015,000.00	2,120,000.00	2,120,000.00	3,180,000.00	601,600.00	-	601,600.00	-	607,700.00	613,800.00
12020651	SALES OF DRUGS	63,390,331.00	299,197,900.00	299,197,900.00	-	66,079,600.00	-	66,079,600.00	-	66,740,500.00	67,408,000.00
12020653	SALES OF OTHER FORMS	-	31,641,000.00	31,641,000.00	-	6,988,100.00	-	6,988,100.00	-	7,058,000.00	7,128,600.00
12020654	SALES OF LEARNING MATERIAL	-	-	-	691,500.00	304,000.00	-	304,000.00	-	307,100.00	310,200.00
12020655	SALES OF STATE INDIGINE LETTER	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
120207	**EARNINGS -GENERAL**	**1,347,978,758.75**	**1,057,260,700.00**	**1,057,260,700.00**	**1,153,087,203.52**	**1,555,143,000.00**	**-**	**1,555,143,000.00**	**-**	**1,570,696,400.00**	**1,586,405,900.00**
12020702	EARNINGS FROM LABORATORY SERVICES	-	-	-	17,350,600.00	24,684,000.00	-	24,684,000.00	-	24,930,900.00	25,180,300.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	505,000.00	636,000.00	636,000.00	-	140,500.00	-	140,500.00	-	142,000.00	143,500.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-	240,700.00	240,700.00	140,000.00	53,300.00	-	53,300.00	-	54,000.00	54,700.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	-	1,160,200.00	1,160,200.00	-	256,300.00	-	256,300.00	-	258,900.00	261,500.00
12020710	EARNINGS FROM GUEST HOUSES	-	21,200.00	21,200.00	-	4,700.00	-	4,700.00	-	4,800.00	4,900.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	2,109,400.00	2,109,400.00	-	465,900.00	-	465,900.00	-	470,600.00	475,400.00
12020716	EARNINGS FROM AMUSEMENT PARKS	450,400.00	2,109,400.00	2,109,400.00	280,100.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
12020717	EARNINGS FROM HOTELS	685,000.00	26,431,100.00	26,431,100.00	1,605,000.00	6,858,900.00	-	6,858,900.00	-	6,927,600.00	6,997,000.00
12020720	EARNINGS FROM PROGRAMME SPONSORSHIP	-	9,492,300.00	9,492,300.00	-	2,098,400.00	-	2,098,400.00	-	2,119,500.00	2,140,800.00
12020721	EARNINGS FROM ADVERTISMENT AND ANNOUNCEMENT	20,209,847.11	44,092,000.00	44,092,000.00	20,261,890.00	46,743,900.00	-	46,743,900.00	-	47,211,400.00	47,683,600.00
12020722	EARNINGS FROM STATE CULTURAL TROUPES	118,000.00	263,700.00	263,700.00	705,000.00	841,400.00	-	841,400.00	-	849,900.00	858,500.00
12020723	EARNINGS FROM GATE TAKINGS	270,000.00	596,000.00	596,000.00	1,765,500.00	1,503,600.00	-	1,503,600.00	-	1,518,700.00	1,534,000.00
12020725	RETAINED EARNINGS ON COLLECTION	1,045,219,013.16	530,000,000.00	530,000,000.00	715,000,000.00	830,000,000.00	-	830,000,000.00	-	838,300,000.00	846,683,000.00
12020729	EARNINGS FROM 5% ADSUCONS SERVICES (REMITANCE)	5,956,636.84	52,735,000.00	52,735,000.00	2,500,000.00	46,235,100.00	-	46,235,100.00	-	46,697,500.00	47,164,500.00
12020730	EANINGS FROM MEDICAL LAB TEST	13,108,900.00	24,047,200.00	24,047,200.00	34,676,500.00	47,750,000.00	-	47,750,000.00	-	48,227,500.00	48,709,800.00
12020733	TRACTOR HIRING SERVICES	17,986,351.00	1,054,700.00	1,054,700.00	1,896,900.00	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,570,400.00
12020734	SUNDRY/OTHER EARNINGS	-	35,859,800.00	35,859,800.00	70,681,534.75	35,000,000.00	-	35,000,000.00	-	35,350,000.00	35,703,500.00
12020736	EARNINGS FROM ENTERPRENEURSHIP DEVELOPMENT CENTER	25,092,000.00	45,879,500.00	45,879,500.00	30,144,500.00	42,312,500.00	-	42,312,500.00	-	42,735,700.00	43,163,100.00
12020737	INCOME FROM ADSU FARM	13,669,900.00	7,382,900.00	7,382,900.00	130,000.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,550,300.00
12020738	EARNINGS FROM PORTAL ACCESS/MAINTENANCE	47,490,500.00	73,301,700.00	73,301,700.00	47,868,500.00	64,500,000.00	-	64,500,000.00	-	65,145,000.00	65,796,500.00
12020740	EARNINGS FROM HIRING OF ACADEMIC GOWN	4,448,000.00	2,109,400.00	2,109,400.00	6,414,000.00	9,000,000.00	-	9,000,000.00	-	9,090,000.00	9,180,900.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
12020741	EARNINGS FROM OTHER STAFF SCHOOL ACTIVITIES	88,441,300.00	43,443,200.00	43,443,200.00	48,812,212.00	53,544,000.00	-	53,544,000.00	-	54,079,500.00	54,620,400.00
12020744	EARNINGS FROM INTERNET SERVICES	-	53,000.00	53,000.00	5,192,900.33	17,761,800.00	-	17,761,800.00	-	17,939,500.00	18,119,000.00
12020746	TRIP EARNINGS - COMPANY VEHICLES (CV)	4,450,300.00	37,231,700.00	37,231,700.00	8,975,820.00	57,164,400.00	-	57,164,400.00	-	57,736,100.00	58,313,500.00
12020747	TRIP EARNINGS - LOCAL VEHICLES (LV)	29,649,850.00	83,415,300.00	83,415,300.00	42,591,630.00	19,858,700.00	-	19,858,700.00	-	20,057,300.00	20,258,000.00
12020751	GOVERNMENT SHARE FROM COOPERATIVE PROCEEDS	700,000.00	795,000.00	795,000.00	225,000.00	11,452,800.00	-	11,452,800.00	-	11,567,400.00	11,683,100.00
12020752	EARNINGS FROM COMMERCIAL NEWS	637,000.00	1,075,900.00	1,075,900.00	1,925,000.00	6,027,000.00	-	6,027,000.00	-	6,087,300.00	6,148,200.00
12020754	EARNINGS FROM PROGRAME SPONSORSHIP	6,578,474.14	10,939,000.00	10,939,000.00	3,790,000.00	5,654,900.00	-	5,654,900.00	-	5,711,700.00	5,769,000.00
12020755	EARNINGS FROM PUBLIC ANNOUNCEMENT & JINGLES	7,456,000.00	13,415,300.00	13,415,300.00	6,533,000.00	10,560,800.00	-	10,560,800.00	-	10,666,500.00	10,773,300.00
12020763	EARNINGS FROM HIRE OF PLANTS AND EQUIPMENT	19,500.00	1,600.00	1,600.00	-	1,944,400.00	-	1,944,400.00	-	1,963,900.00	1,983,600.00
12020765	EARNING FROM COMPENSATION OF RELOCATION FOR ROAD PROJECT CRO	634,395.08	527,400.00	527,400.00	508,686.44	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
12020768	EARNINGS FROM MOTOR TRANSPORT HIRE	-	-	-	18,000.00	100,000.00	-	100,000.00	-	101,000.00	102,100.00
12020770	EARNINGS FROM RIBADU SQUARE HIRE OF OPEN AIR SPACE	1,180,000.00	1,330,100.00	1,330,100.00	250,000.00	23,405,100.00	-	23,405,100.00	-	23,639,300.00	23,875,800.00
12020775	EARNINGS FROM BEER PALOUR	95,000.00	5,511,000.00	5,511,000.00	320,000.00	1,570,600.00	-	1,570,600.00	-	1,586,400.00	1,602,400.00
12020776	EARNINGS FROM SCHOOL PROPERTIES/PRIVATE SHOPS	12,797,391.42	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
12020777	EARNINGS FROM LEASES OF QUARRY	130,000.00	-	-	3,000,000.00	21,000,000.00	-	21,000,000.00	-	21,210,000.00	21,422,100.00
12020779	EARNINGS FROM CTC FOR LITIGATION	-	-	-	-	700,000.00	-	700,000.00	-	707,000.00	714,100.00
12020781	EARNINGS FROM DEMARCATION OF PLOTS	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
12020782	EARNINGS FROM PREPARATION OF TITTLE DEEDS TRCE PLAN/PREPARATION OF TITTLE DEEDS TRCE PLAN	-	-	-	-	700,000.00	-	700,000.00	-	707,000.00	714,100.00
12020783	EARNINGS FROM EMISSION RATE	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
12020785	EARNINGS FROM TEMPORARY FILE	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,530,200.00
12020787	EARNINGS FROM HOSPITALS/DRUG	-	-	-	79,524,930.00	134,750,000.00	-	134,750,000.00	-	136,097,500.00	137,458,500.00
12020788	EARNINGS FROM SCANNING SERVICES	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
12020789	EARNINGS FROM ACCIDENT AND EMERGENCY SERVICES	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,060,300.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**123,503,796.93**	**249,755,700.00**	**249,755,700.00**	**159,125,082.54**	**357,730,100.00**	**-**	**357,730,100.00**	**-**	**361,308,400.00**	**364,922,400.00**
12020801	RENT ON GOVT.QUARTERS	6,757,688.95	37,336,500.00	37,336,500.00	1,345,392.00	36,450,900.00	-	36,450,900.00	-	36,815,600.00	37,183,900.00
12020803	RENT ON GOVT BUILDINGS	-	28,090,000.00	28,090,000.00	-	10,203,900.00	-	10,203,900.00	-	10,306,100.00	10,409,300.00
12020813	RENT ON GOVERNMENT SHOPS/PLAZA	116,093,108.00	128,890,900.00	128,890,900.00	124,115,495.00	255,244,900.00	-	255,244,900.00	-	257,797,700.00	260,375,900.00
12020818	RENT OF STUDENT HOSTELS	-	-	-	13,040,000.00	16,510,000.00	-	16,510,000.00	-	16,675,100.00	16,841,900.00
12020819	RENT OF UNIVERSITY PROPERTY	-	1,898,500.00	1,898,500.00	18,178,395.54	33,600,000.00	-	33,600,000.00	-	33,936,000.00	34,275,400.00
12020820	RENT FROM HOUSING ESTATES	-	52,352,600.00	52,352,600.00	1,395,800.00	2,970,000.00	-	2,970,000.00	-	2,999,800.00	3,029,900.00
12020830	RENT OF PARK/BUILDING STRUCTURES/HALLS	652,999.98	1,187,200.00	1,187,200.00	1,050,000.00	2,750,400.00	-	2,750,400.00	-	2,778,100.00	2,806,100.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**44,522,411.30**	**105,091,100.00**	**105,091,100.00**	**87,045,542.62**	**139,455,300.00**	**-**	**139,455,300.00**	**-**	**140,850,000.00**	**142,258,800.00**
12020901	RENT ON GOVT. LAND	3,842,986.59	16,456,500.00	16,456,500.00	8,630,095.13	12,140,500.00	-	12,140,500.00	-	12,262,000.00	12,384,700.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	-	-	-	-	1,880,000.00	-	1,880,000.00	-	1,898,800.00	1,917,800.00
12020907	GROUND RENT	37,969,424.71	72,814,100.00	72,814,100.00	68,090,047.49	102,105,400.00	-	102,105,400.00	-	103,126,500.00	104,157,900.00
12020909	RENT ON MINING LEASE	2,710,000.00	15,820,500.00	15,820,500.00	10,325,400.00	23,329,400.00	-	23,329,400.00	-	23,562,700.00	23,798,400.00
120210	**REPAYMENTS - GENERAL**	**14,939,005.83**	**79,500.00**	**79,500.00**	**14,293,250.00**	**87,956,300.00**	**-**	**87,956,300.00**	**-**	**88,836,100.00**	**89,724,700.00**
12021001	MOTOR VEHICLE ADVANCES (PRINCIPAL)	-	-	-	-	1,620,600.00	-	1,620,600.00	-	1,636,900.00	1,653,300.00
12021006	RECOVERY OF OVERPAYMENTS	-	79,500.00	79,500.00	-	17,600.00	-	17,600.00	-	17,800.00	18,000.00
12021007	EARNING FROM GOVERNMENT PROPERTIES/ASSETS	14,939,005.83	-	-	14,293,250.00	86,318,100.00	-	86,318,100.00	-	87,181,400.00	88,053,400.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
120211	**INVESTMENT INCOME**	**-**	**5,300.00**	**5,300.00**	**-**	**1,200.00**	**-**	**1,200.00**	**-**	**1,300.00**	**1,400.00**
12021102	DIVIDEND RECEIVED	-	5,300.00	5,300.00	-	1,200.00	-	1,200.00	-	1,300.00	1,400.00
120212	**INTEREST EARNED**	**3,737.00**	**5,300,000.00**	**5,300,000.00**	**2,951,312.62**	**10,000,000.00**	**-**	**10,000,000.00**	**-**	**10,100,000.00**	**10,201,000.00**
12021210	BANK INTEREST	3,737.00	5,300,000.00	5,300,000.00	2,951,312.62	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
120213	**RE-IMBURSEMENT GENERAL**	**-**	-	-	**-**	**3,171,592,500.00**	**-**	**3,171,592,500.00**	**-**	**3,203,308,500.00**	**3,235,341,600.00**
12021302	AUDIT FEES	-	-	-	-	171,592,500.00	-	171,592,500.00	-	173,308,500.00	175,041,600.00
12021303	REIMBURSEMENT FROM LG FOR UNIVERSITY FUNDING	-	-	-	-	3,000,000,000.00	-	3,000,000,000.00	-	3,030,000,000.00	3,060,300,000.00
13	**AID AND GRANTS**	**74,192,425,165.94**	**3,750,000,000.00**	**84,995,434,995.78**	**35,270,025,839.79**	**9,160,000,000.00**	**(2,853,605,200.00)**	**6,306,394,800.00**	**2,146,394,800.00**	**4,785,000,000.00**	**5,263,500,000.00**
1302	**GRANTS**	**74,192,425,165.94**	**3,750,000,000.00**	**84,995,434,995.78**	**35,270,025,839.79**	**9,160,000,000.00**	**(2,853,605,200.00)**	**6,306,394,800.00**	**2,146,394,800.00**	**4,785,000,000.00**	**5,263,500,000.00**
130201	**DOMESTIC GRANTS**	**74,192,425,165.94**	**3,750,000,000.00**	**84,995,434,995.78**	**35,270,025,839.79**	**9,010,000,000.00**	**(2,853,605,200.00)**	**6,156,394,800.00**	**2,146,394,800.00**	**4,785,000,000.00**	**5,263,500,000.00**
13020102	CAPITAL GRANTS FROM FGN	74,192,425,165.94	3,750,000,000.00	84,365,434,995.78	35,270,025,839.79	9,010,000,000.00	(2,853,605,200.00)	6,156,394,800.00	2,146,394,800.00	1,320,000,000.00	1,452,000,000.00
13020104	CAPITAL GRANTS FROM LGAS	-	-	630,000,000.00	-	-	-	-	-	3,465,000,000.00	3,811,500,000.00
130202	**FOREIGN GRANTS**	**-**	**-**	**-**	**-**	**150,000,000.00**	**-**	**150,000,000.00**	**-**	**-**	**-**
13020202	CAPITAL FOREIGN GRANTS	-	-	-	-	150,000,000.00	-	150,000,000.00	-	-	-
14	**CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS**	**32,000,000,000.00**	**87,767,465,100.00**	**90,267,465,100.00**	**14,244,693,363.30**	**62,198,822,710.00**	**9,388,093,810.00**	**71,586,916,520.00**	**-**	**94,160,068,770.00**	**111,399,685,650.00**
1403	**LOANS/ BORROWINGS RECEIPT**	**32,000,000,000.00**	**87,767,465,100.00**	**90,267,465,100.00**	**14,244,693,363.30**	**62,198,822,710.00**	**9,388,093,810.00**	**71,586,916,520.00**	**-**	**94,160,068,770.00**	**111,399,685,650.00**
140301	**DOMESTIC LOANS/ BORROWINGS RECEIPT**	**32,000,000,000.00**	**61,480,000,000.00**	**61,480,000,000.00**	**-**	**49,805,511,390.00**	**9,388,093,810.00**	**59,193,605,200.00**	**-**	**79,213,000,000.00**	**92,516,300,000.00**
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	-	34,780,000,000.00	34,780,000,000.00	-	33,465,511,390.00	9,388,093,810.00	42,853,605,200.00	-	51,713,000,000.00	62,266,300,000.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	32,000,000,000.00	1,700,000,000.00	1,700,000,000.00	-	2,340,000,000.00	-	2,340,000,000.00	-	-	-
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	-	25,000,000,000.00	25,000,000,000.00	-	14,000,000,000.00	-	14,000,000,000.00	-	27,500,000,000.00	30,250,000,000.00
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**-**	**26,287,465,100.00**	**28,787,465,100.00**	**14,244,693,363.30**	**12,393,311,320.00**	**-**	**12,393,311,320.00**	**-**	**14,947,068,770.00**	**18,883,385,650.00**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	-	26,287,465,100.00	28,787,465,100.00	14,244,693,363.30	12,393,311,320.00	-	12,393,311,320.00	-	14,947,068,770.00	18,883,385,650.00

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
Total Capital Receipts				**106,192,425,165.94**	**91,517,465,100.00**	**175,262,900,095.78**	**49,514,719,203.09**	**71,358,822,710.00**	**6,534,488,610.00**	**77,893,311,320.00**	**2,146,394,800.00**	**98,945,068,770.00**	**116,663,185,650.00**
Adamawa State SDGs - Conditional Cash Transfer Grant FGN	011100500100	13020102	08304	-	600,000,000.00	1,200,000,000.00	-	2,340,000,000.00	-	2,340,000,000.00	-	-	-
Adamawa State SDGs - LG Conditional Cash Transfer Grant from FGN	011100500100	13020102	08304	-	-	600,000,000.00	-	-	-	-	-	-	-
Adamawa State SDGs - Conditional Cash Transfer Grant from LG Affairs	011100500100	13020104	08303	-	-	630,000,000.00	-	-	-	-	-	3,465,000,000.00	3,811,500,000.00
World Bank Loan for State Action for Business Enabling Reforms (SABER) PforR	016105600100	14030201	03101	-	14,000,000,000.00	16,500,000,000.00	14,244,693,363.30	4,069,350,000.00	-	4,069,350,000.00	-	6,104,025,000.00	9,156,037,500.00
World Bank Loan for State Agric Development Programme PforR (CARES Funds)	021500100100	14030201	09111	-	12,287,465,100.00	12,287,465,100.00	-	2,861,251,320.00	-	2,861,251,320.00	-	6,973,043,770.00	7,670,348,150.00
Adamawa State Government BONDs	022000700100	14030103	03101	-	25,000,000,000.00	25,000,000,000.00	-	14,000,000,000.00	-	14,000,000,000.00	-	27,500,000,000.00	30,250,000,000.00
Commercial Bank Loans/Restructured Loans	022000700100	14030101	03101	-	34,780,000,000.00	34,780,000,000.00	-	33,465,511,390.00	9,388,093,810.00	42,853,605,200.00	-	51,713,000,000.00	62,266,300,000.00
Infrastructural Loan from FGN	022000700100	14030102	09301	32,000,000,000.00	-	-	-	-	-	-	-	-	-
SIGNATURE BONUS	022000700100	13020102	08304	74,192,425,165.94	-	-	-	-	-	-	-	-	-
Nagaria Liquidified Natural Gas (NLNG) Refund from FGN	022000700100	13020102	08304	-	-	79,415,434,995.78	35,270,025,839.79	-	-	-	-	1,320,000,000.00	1,452,000,000.00
Sustainable Power and Irrigation in Nigeria (SPIN) Loan from FGN	025200100100	14030102	09301	-	1,700,000,000.00	1,700,000,000.00	-	2,340,000,000.00	-	2,340,000,000.00	-	-	-
Rural Access and Agricultural Mobility Loan from Islamic Development Bank	026700200100	14030201	09127	-	-	-	-	5,462,710,000.00	-	5,462,710,000.00	-	1,870,000,000.00	2,057,000,000.00
Grant for Nigeria for Women Project-NFWP:- FGN World Bank Assisted Project (5 years Implementation Project)	051400100100	13020102	08304	-	3,150,000,000.00	3,150,000,000.00	-	1,670,000,000.00	-	1,670,000,000.00	-	-	-
Grant for Empowerment of Women and Girl Child Fund - From UNFPA	051400100100	13020202	08120	-	-	-	-	50,000,000.00	-	50,000,000.00	-	-	-
Grant for maternal and child health Fund - From UNFPA	052100100100	13020202	08120	-	-	-	-	50,000,000.00	-	50,000,000.00	-	-	-
Accelalerated Nutrition Result in Nigeria (ANRiN 2.0) Grant from - FGN	052100100100	13020102	08304	-	-	-	-	5,000,000,000.00	(2,853,605,200.00)	2,146,394,800.00	2,146,394,800.00	-	-
Grant for Safer Birth Fund - From UNFPA	052100300100	13020202	08120	-	-	-	-	50,000,000.00	-	50,000,000.00	-	-	-

Adamawa State Government of Nigeria

Code	Fund	Recurrent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expendiiture	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	Total	**494,846,111,570.16**	**77,893,311,320.00**	**572,739,422,890.16**	**88,700,243,477.00**	**74,004,212,337.00**	**13,737,135,300.00**	**406,889,789,382.00**	**583,331,380,496.00**
01	**FEDERATION ACCOUNT**	**459,194,875,283.16**	**-**	**459,194,875,283.16**	**-**	**-**	**13,737,135,300.00**	**-**	**13,737,135,300.00**
011	**FAAC DIRECT ALLOCATION**	**459,194,875,283.16**	**-**	**459,194,875,283.16**	**-**	**-**	**13,737,135,300.00**	**-**	**13,737,135,300.00**
01101	FAAC DIRECT ALLOCATION	459,194,875,283.16	-	459,194,875,283.16	-	-	13,737,135,300.00	-	13,737,135,300.00
02	**CONSOLIDATED REVENUE FUND**	**22,133,148,087.00**	**-**	**22,133,148,087.00**	**88,700,243,477.00**	**71,347,073,017.00**	**-**	**-**	**160,047,316,494.00**
021	**MAIN ENVELOP**	**22,133,148,087.00**	**-**	**22,133,148,087.00**	**75,050,414,298.00**	**71,347,073,017.00**	**-**	**-**	**146,397,487,315.00**
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	22,133,148,087.00	-	22,133,148,087.00	75,050,414,298.00	71,347,073,017.00	-	-	146,397,487,315.00
022	**CRF CHARGES**	**-**	**-**	**-**	**13,649,829,179.00**	**-**	**-**	**-**	**13,649,829,179.00**
02201	PENSION AND GRATUITIES	-	-	-	11,938,522,710.00	-	-	-	11,938,522,710.00
02204	OTHER CRF CHARGES	-	-	-	1,711,306,469.00	-	-	-	1,711,306,469.00
03	**CAPITAL DEVELOPMENT FUND**	**-**	**60,922,955,200.00**	**60,922,955,200.00**	**-**	**-**	**-**	**371,959,527,242.00**	**371,959,527,242.00**
031	**CDF MAIN**	**-**	**60,922,955,200.00**	**60,922,955,200.00**	**-**	**-**	**-**	**371,959,527,242.00**	**371,959,527,242.00**
03101	CAPITAL DEVELOPMENT FUND	-	60,922,955,200.00	60,922,955,200.00	-	-	-	371,959,527,242.00	371,959,527,242.00
04	**CONTINGENCY FUND**	**-**	**-**	**-**	**-**	**140,569,300.00**	**-**	**6,941,887,840.00**	**7,082,457,140.00**
041	**CONTINGENCY FUND MAIN**	**-**	**-**	**-**	**-**	**140,569,300.00**	**-**	**6,941,887,840.00**	**7,082,457,140.00**
04101	CONTINGENCY FUND	-	-	-	-	140,569,300.00	-	6,941,887,840.00	7,082,457,140.00
08	**AIDS AND GRANTS**	**-**	**6,306,394,800.00**	**6,306,394,800.00**	**-**	**528,850,000.00**	**-**	**5,777,544,800.00**	**6,306,394,800.00**
081	**MULTILATERAL AIDS AND GRANTS**	**-**	**150,000,000.00**	**150,000,000.00**	**-**	**-**	**-**	**150,000,000.00**	**150,000,000.00**
08120	UNITED NATIONS FUND FOR POPUPLATION ACTIVITIES	-	150,000,000.00	150,000,000.00	-	-	-	150,000,000.00	150,000,000.00
083	**LOCAL AIDS AND GRANTS**	**-**	**6,156,394,800.00**	**6,156,394,800.00**	**-**	**528,850,000.00**	**-**	**5,627,544,800.00**	**6,156,394,800.00**
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	-	6,156,394,800.00	6,156,394,800.00	-	528,850,000.00	-	5,627,544,800.00	6,156,394,800.00
09	**LOANS/DEBTS**	**-**	**10,663,961,320.00**	**10,663,961,320.00**	**-**	**-**	**-**	**10,663,961,320.00**	**10,663,961,320.00**
091	**MULTILATERAL LOANS/DEBTS**	**-**	**8,323,961,320.00**	**8,323,961,320.00**	**-**	**-**	**-**	**8,323,961,320.00**	**8,323,961,320.00**
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	-	2,861,251,320.00	2,861,251,320.00	-	-	-	2,861,251,320.00	2,861,251,320.00
09127	ISLAMIC DEVELOPMENT BANK ISDB	-	5,462,710,000.00	5,462,710,000.00	-	-	-	5,462,710,000.00	5,462,710,000.00
093	**LOCAL LOANS/DEBTS**	**-**	**2,340,000,000.00**	**2,340,000,000.00**	**-**	**-**	**-**	**2,340,000,000.00**	**2,340,000,000.00**
09301	FEDERAL GOVERNMENT	-	2,340,000,000.00	2,340,000,000.00	-	-	-	2,340,000,000.00	2,340,000,000.00
10	**RETAINED INDEPENDENT REVENUE**	**13,518,088,200.00**	**-**	**13,518,088,200.00**	**-**	**1,987,720,020.00**	**-**	**11,546,868,180.00**	**13,534,588,200.00**
101	**RETAINED INDEPENDENT REVENUE**	**13,518,088,200.00**	**-**	**13,518,088,200.00**	**-**	**1,987,720,020.00**	**-**	**11,546,868,180.00**	**13,534,588,200.00**
10101	RETAINED INTERNALLY GENERATED REVENUE	13,518,088,200.00	-	13,518,088,200.00	-	1,987,720,020.00	-	11,546,868,180.00	13,534,588,200.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Expenditure	**248,535,305,647.75**	**486,218,047,600.00**	**621,288,245,923.00**	**348,957,058,495.89**	**583,331,380,496.00**	**-**	**583,331,380,496.00**	**2,146,394,800.00**	**582,902,038,120.00**	**586,984,324,210.00**
010000000000	**Administration Sector**	**60,123,096,640.38**	**121,017,547,630.00**	**138,467,973,030.00**	**70,948,917,143.82**	**111,807,214,090.00**	**(24,845,750,000.00)**	**86,961,464,090.00**	**-**	**87,929,615,790.00**	**88,189,776,700.00**
011100000000	**Governor's Office**	**22,596,422,493.08**	**27,408,045,620.00**	**34,206,727,620.00**	**25,639,757,573.34**	**26,122,750,400.00**	**(7,850,000,000.00)**	**18,272,750,400.00**	**-**	**18,455,486,830.00**	**18,496,775,530.00**
011100100100	Office of the Governor	7,156,509,400.20	4,570,435,800.00	6,525,297,500.00	8,989,939,620.01	7,365,445,760.00	(2,200,000,000.00)	5,165,445,760.00	-	5,217,100,260.00	5,217,105,960.00
011100100200	Office of the Deputy Governor	892,708,506.15	851,975,400.00	1,131,330,100.00	978,041,151.93	1,052,211,120.00	-	1,052,211,120.00	-	1,062,734,300.00	1,062,738,320.00
011100500100	Sustainable Development Goals (Former MDG's Office)	633,182,640.52	1,379,800,000.00	3,885,309,700.00	226,251,197.89	2,498,000,000.00	-	2,498,000,000.00	-	2,522,980,300.00	2,542,006,200.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	206,634,715.74	2,017,981,320.00	2,027,341,120.00	598,296,367.75	2,025,270,000.00	-	2,025,270,000.00	-	2,045,522,700.00	2,065,726,010.00
011101000100	Bureau for Public Procurement (BPP)	468,226,212.96	538,141,500.00	845,934,000.00	589,022,877.99	837,284,760.00	-	837,284,760.00	-	845,657,690.00	845,661,890.00
011101600100	World Bank Development Partner Projects(WBDPP)	26,513,423.91	150,892,000.00	229,409,400.00	168,198,792.63	150,000,200.00	-	150,000,200.00	-	151,501,000.00	151,505,700.00
011101700100	Cabinet Affairs Office	34,855,502.08	79,511,050.00	119,828,450.00	66,795,401.95	117,494,860.00	-	117,494,860.00	-	118,669,920.00	118,672,590.00
011101800100	Security and Special Services Department	12,523,252,957.94	12,963,755,500.00	16,523,444,400.00	13,725,252,889.01	11,010,503,650.00	(5,700,000,000.00)	5,310,503,650.00	-	5,363,608,760.00	5,363,611,580.00
011110100100	Community and Social Development Agency	374,250,432.63	1,120,151,560.00	1,130,641,260.00	27,620,972.56	35,646,800.00	50,000,000.00	85,646,800.00	-	86,505,200.00	86,509,300.00
011118400100	Gongola Basin Energy Development Company	6,829,616.38	12,243,390.00	12,841,590.00	8,900,868.48	149,941,470.00	-	149,941,470.00	-	151,442,700.00	151,446,990.00
011118500100	Department of Chieftaincy Affairs	256,122,860.58	3,571,564,700.00	1,608,805,100.00	220,476,967.87	835,772,480.00	-	835,772,480.00	-	844,130,840.00	846,154,440.00
011110300100	Boundary Commission	17,336,223.99	151,593,400.00	166,545,000.00	40,960,465.26	45,179,300.00	-	45,179,300.00	-	45,633,160.00	45,636,550.00
016100000000	**Office of the Secretary to the State Government**	**13,733,777,161.71**	**52,026,059,610.00**	**58,974,470,810.00**	**21,075,296,488.78**	**45,244,061,496.00**	**(7,413,212,400.00)**	**37,830,849,096.00**	**-**	**38,307,672,700.00**	**38,515,650,290.00**
016100100100	Office of the Secretary to the State Government	7,102,023,546.41	17,960,954,510.00	19,098,809,810.00	7,686,874,429.94	26,256,784,916.00	(7,057,954,160.00)	19,198,830,756.00	-	19,390,819,190.00	19,442,603,710.00
016102100100	Poverty Alleviation Agency	5,095,218,588.59	12,883,600,000.00	13,762,145,500.00	7,716,891,564.78	8,258,006,260.00	(1,200,000,000.00)	7,058,006,260.00	-	7,128,586,410.00	7,197,271,420.00
016103700100	Muslim Pilgrims Welfare Commission	759,638,903.69	2,258,262,840.00	3,405,684,740.00	3,221,571,688.52	2,684,234,370.00	-	2,684,234,370.00	-	2,711,078,870.00	2,711,083,700.00
016103800100	Christian Pilgrims Welfare Board	705,251,617.47	2,092,383,840.00	3,176,392,640.00	1,149,357,565.90	2,663,202,190.00	-	2,663,202,190.00	-	2,689,835,890.00	2,689,839,400.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	71,644,505.55	1,014,900,010.00	822,657,010.00	49,296,515.17	242,353,000.00	-	242,353,000.00	-	343,277,100.00	393,786,100.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	-	1,441,234,410.00	1,748,874,510.00	-	250,000,000.00	-	250,000,000.00	-	252,500,100.00	252,506,100.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	14,119,200,000.00	16,681,226,200.00	1,251,304,724.47	4,189,596,860.00	(500,000,000.00)	3,689,596,860.00	-	3,726,493,300.00	3,762,549,210.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)	-	219,760,000.00	224,303,500.00	-	137,183,900.00	-	137,183,900.00	-	138,555,840.00	139,448,550.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)	-	35,764,000.00	54,376,900.00	-	303,000,000.00	500,000,000.00	803,000,000.00	-	811,030,000.00	811,035,400.00
016105900100	Adamawa State Peace Commission	-	-	-	-	259,700,000.00	500,000,000.00	759,700,000.00	-	767,297,000.00	767,302,100.00
016106000100	Adamawa State liaison Office, Abuja	-	-	-	-	-	280,710,000.00	280,710,000.00	-	283,518,600.00	283,525,000.00
016106100100	Adamawa State liaison Office, Lagos	-	-	-	-	-	36,000,000.00	36,000,000.00	-	36,362,800.00	36,369,200.00
016106200100	Adamawa State liaison Office, Kaduna	-	-	-	-	-	11,679,900.00	11,679,900.00	-	11,799,300.00	11,805,700.00
016106300100	Adamawa State Nano Small & Medium Scale Business Enterprise	-	-	-	-	-	16,351,860.00	16,351,860.00	-	16,518,300.00	16,524,700.00
011200000000	**Adamawa State House of Assembly**	**5,536,413,411.94**	**7,333,558,660.00**	**13,676,616,430.00**	**7,933,812,847.16**	**9,626,486,940.00**	**-**	**9,626,486,940.00**	**-**	**9,722,755,250.00**	**9,722,765,920.00**
011200300100	Adamawa State House of Assembly (Legislature)	5,264,453,897.32	6,403,123,540.00	12,826,019,310.00	7,585,837,081.71	8,594,496,250.00	-	8,594,496,250.00	-	8,680,444,110.00	8,680,450,120.00
011200400100	House of Assembly Service Commission	271,959,514.62	930,435,120.00	850,597,120.00	347,975,765.45	1,031,990,690.00	-	1,031,990,690.00	-	1,042,311,140.00	1,042,315,800.00
012300000000	**Ministry of Information and Strategy**	**2,875,423,944.72**	**6,240,490,020.00**	**4,675,412,320.00**	**1,525,451,256.68**	**2,218,194,840.00**	**-**	**2,218,194,840.00**	**-**	**2,240,379,860.00**	**2,246,178,110.00**
012300100100	Ministry of Information and Strategy	481,392,355.19	1,141,607,600.00	808,223,900.00	421,208,258.48	946,173,970.00	-	946,173,970.00	-	955,637,450.00	959,216,690.00
012300300100	Adamawa Television Corporation (ATV)	238,372,896.67	3,074,718,960.00	2,205,350,960.00	430,473,794.59	417,664,900.00	-	417,664,900.00	-	421,841,730.00	421,844,670.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
012300400100	Adamawa Broadcasting Corporation (ABC)	2,034,979,822.85	1,637,367,730.00	1,263,948,830.00	456,488,031.07	603,677,680.00	-	603,677,680.00	-	609,715,420.00	611,925,460.00
012301300100	Government Printing Press (GPP)	51,640,949.72	210,365,300.00	211,670,900.00	94,396,924.38	101,744,290.00	-	101,744,290.00	-	102,761,860.00	102,764,150.00
012305500100	Adamawa Press Limited (APL)	69,037,920.29	176,430,430.00	186,217,730.00	122,884,248.16	148,934,000.00	-	148,934,000.00	-	150,423,400.00	150,427,140.00
012500000000	**Office of the Head of Service**	**13,771,704,731.48**	**25,612,257,750.00**	**24,387,761,480.00**	**12,763,376,882.05**	**25,683,948,200.00**	**(10,527,587,500.00)**	**15,156,360,700.00**	**-**	**15,307,926,680.00**	**15,307,940,550.00**
012500100100	Office of the Head of Service	701,960,572.11	952,234,670.00	1,161,199,070.00	1,514,688,460.15	2,151,715,920.00	-	2,151,715,920.00	-	2,173,234,310.00	2,173,238,470.00
012500500100	Establishment and Training Department	494,240,576.24	663,128,530.00	787,177,330.00	750,529,993.41	1,163,285,530.00	-	1,163,285,530.00	-	1,174,918,470.00	1,174,922,340.00
012500700100	Adamawa State Staff Pension Board	12,571,740,079.10	23,973,974,900.00	22,411,500,030.00	10,491,291,481.53	22,354,081,220.00	(10,527,587,500.00)	11,826,493,720.00	-	11,944,758,720.00	11,944,761,570.00
012500800100	Department of Labour and Productivity	3,763,504.03	22,919,650.00	27,885,050.00	6,866,946.96	14,865,530.00	-	14,865,530.00	-	15,015,180.00	15,018,170.00
014000000000	**Office of the State Auditor General**	**752,965,138.50**	**1,028,860,850.00**	**1,314,034,950.00**	**1,174,051,157.39**	**1,542,827,160.00**	**-**	**1,542,827,160.00**	**-**	**1,558,257,130.00**	**1,558,267,410.00**
014000100100	Office of the State Auditor General	643,333,255.23	822,602,920.00	1,079,547,320.00	1,006,443,947.02	1,128,625,970.00	-	1,128,625,970.00	-	1,139,912,780.00	1,139,917,660.00
014000200100	Office of the Auditor General for Local Government	85,897,278.01	151,919,540.00	154,275,540.00	94,953,506.26	183,457,620.00	-	183,457,620.00	-	185,293,230.00	185,295,220.00
014000300100	Audit Commission	23,734,605.26	54,338,390.00	80,212,090.00	72,653,704.11	230,743,570.00	-	230,743,570.00	-	233,051,120.00	233,054,530.00
014700000000	**Civil Service Commission (CSC)**	**65,772,460.09**	**633,742,800.00**	**825,765,100.00**	**478,422,036.39**	**233,624,930.00**	**-**	**233,624,930.00**	**-**	**235,961,240.00**	**235,964,440.00**
014700100100	Civil Service Commission	65,772,460.09	633,742,800.00	825,765,100.00	478,422,036.39	233,624,930.00	-	233,624,930.00	-	235,961,240.00	235,964,440.00
014900000000	**Local Government Service Commission**	**11,797,833.07**	**359,498,010.00**	**63,221,810.00**	**34,688,972.99**	**51,941,240.00**	**-**	**51,941,240.00**	**-**	**52,461,690.00**	**52,463,790.00**
014900100100	Local Government Service Commission	11,797,833.07	359,498,010.00	63,221,810.00	34,688,972.99	51,941,240.00	-	51,941,240.00	-	52,461,690.00	52,463,790.00
014800000000	**Adamawa State Independence Electoral Commission**	**718,452,304.25**	**310,483,780.00**	**264,521,980.00**	**249,954,821.92**	**193,937,500.00**	**945,049,900.00**	**1,138,987,400.00**	**-**	**1,150,377,720.00**	**1,150,379,860.00**
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)	718,452,304.25	310,483,780.00	264,521,980.00	249,954,821.92	193,937,500.00	945,049,900.00	1,138,987,400.00	-	1,150,377,720.00	1,150,379,860.00
016300000000	**Ministry for Special Duties**	**60,367,161.54**	**64,550,530.00**	**79,440,530.00**	**74,105,107.14**	**889,441,384.00**	**-**	**889,441,384.00**	**-**	**898,336,690.00**	**903,390,800.00**
016300100100	Ministry for Special Duties	60,367,161.54	64,550,530.00	79,440,530.00	74,105,107.14	889,441,384.00	-	889,441,384.00	-	898,336,690.00	903,390,800.00
020000000000	**Economic Sector**	**127,692,278,292.51**	**223,617,551,090.00**	**306,732,070,253.00**	**192,448,183,123.31**	**267,654,361,716.00**	**12,417,536,000.00**	**280,071,897,716.00**	**1,645,000,000.00**	**287,227,058,790.00**	**289,731,040,640.00**
021500000000	**Ministry of Agriculture**	**3,823,339,164.78**	**13,625,115,050.00**	**13,551,566,450.00**	**3,957,174,121.37**	**4,428,785,370.00**	**4,977,578,000.00**	**9,406,363,370.00**	**1,092,000,000.00**	**9,500,428,170.00**	**9,566,914,760.00**
021500100100	Ministry of Agriculture	3,659,178,142.41	12,695,312,040.00	12,672,439,040.00	3,574,337,774.96	4,122,128,490.00	4,977,578,000.00	9,099,706,490.00	1,092,000,000.00	9,190,704,020.00	9,256,536,630.00
021510200100	Adamawa Agricultural Development Program (AADP)	99,057,859.42	377,622,000.00	381,221,600.00	162,367,513.52	143,651,830.00	-	143,651,830.00	-	145,088,450.00	145,091,100.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	65,103,162.95	552,181,010.00	497,905,810.00	220,468,832.89	163,005,050.00	-	163,005,050.00	-	164,635,700.00	165,287,030.00
022000000000	**Ministry of Finance**	**42,792,524,368.15**	**32,836,422,210.00**	**41,544,193,810.00**	**42,888,634,258.56**	**52,576,990,573.00**	**(9,204,000,000.00)**	**43,372,990,573.00**	**-**	**33,811,767,380.00**	**33,942,333,080.00**
022000100100	Ministry of Finance	8,013,442,536.90	8,042,476,920.00	11,332,794,120.00	8,302,671,496.03	13,625,269,920.00	9,800,000,000.00	23,425,269,920.00	-	13,559,523,970.00	13,675,426,340.00
022000200100	Debt Management Agency	53,906,371.44	45,669,940.00	91,929,440.00	63,494,742.92	110,236,280.00	-	110,236,280.00	-	111,339,380.00	111,343,040.00
022000700100	Office of the Accountant General	34,298,311,382.49	22,956,904,970.00	27,850,190,570.00	33,968,058,082.71	37,170,128,170.00	(19,004,000,000.00)	18,166,128,170.00	-	18,452,832,260.00	18,467,483,350.00
022000800100	Board of Internal Revenue	385,024,287.87	1,783,908,460.00	2,257,931,660.00	554,409,936.90	1,671,356,203.00	-	1,671,356,203.00	-	1,688,071,770.00	1,688,077,150.00
022000900100	State Fiscal Transparency, Accountability and Sustainability Programme (SFTASP)	41,839,789.45	7,461,920.00	11,348,020.00	-	-	-	-	-	-	3,200.00
022200000000	**Ministry of Commerce, Trade and Industries**	**9,854,749,124.85**	**21,532,038,440.00**	**23,958,081,840.00**	**12,076,344,579.59**	**20,886,027,100.00**	**(1,240,000,000.00)**	**19,646,027,100.00**	**-**	**19,842,490,750.00**	**20,034,243,900.00**
022200100100	Ministry of Commerce	9,854,299,124.85	21,443,404,840.00	23,838,513,440.00	12,076,344,579.59	20,649,045,500.00	(1,240,000,000.00)	19,409,045,500.00	-	19,603,136,350.00	19,794,882,890.00
022201900100	Jimeta Ultra Modern Market Office	450,000.00	88,633,600.00	119,568,400.00	-	118,490,800.00	-	118,490,800.00	-	119,677,200.00	119,680,510.00
022202000100	Jimeta Ultra-Modern Shopping Mall	-	-	-	-	118,490,800.00	-	118,490,800.00	-	119,677,200.00	119,680,500.00
022900000000	**Ministry of Transportation**	**104,953,972.12**	**1,237,438,520.00**	**1,582,242,820.00**	**256,449,746.18**	**1,108,813,540.00**	**(280,000,000.00)**	**828,813,540.00**	**-**	**837,102,670.00**	**839,332,680.00**
022900100100	Ministry of Transportation	103,146,913.49	388,049,100.00	1,025,437,500.00	209,989,149.86	701,494,170.00	(280,000,000.00)	421,494,170.00	-	425,709,350.00	427,935,160.00
022905300100	Adamawa State Transport Board	1,807,058.63	849,389,420.00	556,805,320.00	46,460,596.33	407,319,370.00	-	407,319,370.00	-	411,393,320.00	411,397,520.00
023300000000	**Ministry of Mineral Resources Development**	**64,528,539.16**	**2,349,397,100.00**	**1,110,011,800.00**	**648,071,566.56**	**399,253,120.00**	**600,000,000.00**	**999,253,120.00**	**-**	**1,061,984,930.00**	**1,071,608,990.00**
023300100100	Ministry of Mineral Resources Development	44,028,823.71	892,981,520.00	542,289,220.00	45,828,255.26	361,864,320.00	-	361,864,320.00	-	365,483,860.00	368,517,190.00
023305100100	Guyuk Cement Company	-	842,400.00	842,400.00	-	-	-	-	-	-	10.00
023305200100	Adamawa State Mining Company	20,499,715.45	1,455,573,180.00	566,880,180.00	602,243,311.30	37,388,800.00	600,000,000.00	637,388,800.00	-	696,501,070.00	703,091,790.00
023400000000	**Ministry of Works**	**59,686,185,696.78**	**89,027,189,990.00**	**130,241,094,890.00**	**95,414,263,578.13**	**122,871,604,450.00**	**1,400,000,000.00**	**124,271,604,450.00**	**-**	**111,628,138,030.00**	**112,711,999,810.00**
023400100100	Ministry of Works	59,677,287,297.62	88,737,728,830.00	129,555,489,230.00	95,385,828,068.91	119,139,587,680.00	1,300,000,000.00	120,439,587,680.00	-	107,858,798,840.00	108,906,798,390.00
023400400100	Adamawa State Road Maintenance Agency	8,898,399.16	139,461,160.00	91,038,460.00	17,851,109.22	32,016,770.00	-	32,016,770.00	-	32,337,390.00	32,340,320.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
023400500100	Ministry of Energy Development	-	150,000,000.00	594,567,200.00	10,584,400.00	3,700,000,000.00	100,000,000.00	3,800,000,000.00	-	3,737,001,800.00	3,772,861,100.00
023600000000	**Ministry of Culture and Tourism**	**252,880,134.94**	**1,274,252,120.00**	**6,172,227,520.00**	**3,850,323,239.20**	**2,600,587,780.00**	**-**	**2,600,587,780.00**	**-**	**2,626,601,020.00**	**2,648,336,130.00**
023600100100	Ministry of Culture and Tourism	104,693,836.13	393,366,570.00	5,548,293,070.00	3,638,505,690.38	2,279,459,310.00	-	2,279,459,310.00	-	2,302,255,290.00	2,323,979,030.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)	16,921,861.90	80,377,710.00	82,861,310.00	32,672,864.86	55,513,410.00	-	55,513,410.00	-	56,069,780.00	56,072,800.00
023600400100	Arts Council	131,264,436.92	428,368,930.00	435,816,330.00	179,144,683.96	236,529,560.00	-	236,529,560.00	-	238,897,410.00	238,902,250.00
023605200100	Hotel and Tourism Board	-	372,138,910.00	105,256,810.00	-	29,085,500.00	-	29,085,500.00	-	29,378,540.00	29,382,050.00
023800000000	**Ministry of Budget and Economic Planning**	**548,122,404.03**	**12,585,658,860.00**	**6,857,033,960.00**	**739,934,587.27**	**2,541,655,560.00**	**3,391,887,840.00**	**5,933,543,400.00**	**90,000,000.00**	**42,967,074,330.00**	**43,385,906,930.00**
023800100100	Ministry of Budget and Economic Planning	168,013,328.19	11,346,593,510.00	5,535,603,810.00	172,547,273.44	1,374,824,410.00	3,391,887,840.00	4,766,712,250.00	50,000,000.00	41,788,573,040.00	42,202,701,780.00
023800200100	Adamawa State Planning Commission	169,665,695.70	425,094,550.00	467,154,650.00	226,708,174.52	527,234,750.00	-	527,234,750.00	40,000,000.00	532,507,330.00	535,338,080.00
023800400100	Adamawa State Bureau of Statistics	210,443,380.14	813,970,800.00	854,275,500.00	340,679,139.31	639,596,400.00	-	639,596,400.00	-	645,993,960.00	647,867,070.00
025000000000	**Fiscal Responsibility Commission**	**81,199,154.49**	**794,780,210.00**	**738,058,310.00**	**117,452,341.92**	**356,585,540.00**	**-**	**356,585,540.00**	**-**	**360,151,580.00**	**361,368,060.00**
025000100100	Fiscal Responsibility Commission	81,199,154.49	794,780,210.00	738,058,310.00	117,452,341.92	356,585,540.00	-	356,585,540.00	-	360,151,580.00	361,368,060.00
025200000000	**Ministry of Water Resources**	**1,698,602,612.15**	**12,736,656,270.00**	**9,131,075,070.00**	**4,388,171,411.42**	**8,572,165,103.00**	**2,193,958,000.00**	**10,766,123,103.00**	**250,000,000.00**	**11,039,425,150.00**	**11,135,452,180.00**
025200100100	Ministry of Water Resources	904,458,872.23	6,301,829,260.00	5,467,413,760.00	2,342,903,550.40	4,363,783,363.00	1,573,958,000.00	5,937,741,363.00	250,000,000.00	5,795,119,090.00	5,851,691,340.00
025210200100	Adamawa State Water Board	706,957,519.65	5,153,747,600.00	2,869,256,400.00	1,926,769,438.36	3,088,869,700.00	620,000,000.00	3,708,869,700.00	-	4,113,598,600.00	4,143,064,850.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	45,592,377.24	912,836,710.00	587,940,110.00	48,857,630.91	561,256,950.00	-	561,256,950.00	-	566,869,680.00	571,774,590.00
025210400100	Small Towns Water Supply Agency	41,593,843.03	368,242,700.00	206,464,800.00	69,640,791.75	558,255,090.00	-	558,255,090.00	-	563,837,780.00	568,921,400.00
025300000000	**Ministry of Housing and Urban Development**	**4,612,796,328.70**	**15,502,749,420.00**	**46,635,748,420.00**	**23,498,168,496.86**	**29,601,090,110.00**	**3,118,756,690.00**	**32,719,846,800.00**	**-**	**29,394,729,620.00**	**29,679,389,160.00**
025300100100	Ministry of Housing and Urban Development	4,506,393,568.17	14,292,067,820.00	45,619,104,320.00	23,337,371,400.30	27,147,065,450.00	2,318,756,690.00	29,465,822,140.00	-	26,108,164,400.00	26,364,934,110.00
025305300100	Adamawa State Urban Planning & Development Board	106,402,760.53	1,210,681,600.00	1,016,644,100.00	160,797,096.56	2,454,024,660.00	800,000,000.00	3,254,024,660.00	-	3,286,565,220.00	3,314,455,050.00
026000000000	**Ministry of Lands and Survey**	**826,085,735.86**	**4,330,194,230.00**	**6,874,996,753.00**	**390,391,815.15**	**4,341,296,900.00**	**5,580,816,300.00**	**9,922,113,200.00**	**-**	**6,694,760,190.00**	**6,734,756,370.00**
026000100100	Ministry of Lands and Survey	733,853,278.93	3,405,571,690.00	5,825,715,813.00	278,178,718.32	1,886,920,950.00	5,580,816,300.00	7,467,737,250.00	-	4,215,839,470.00	4,232,509,410.00
026000200100	Office of the Surveyor General	92,232,456.93	924,622,540.00	1,049,280,940.00	112,213,096.83	2,454,375,950.00	-	2,454,375,950.00	-	2,478,920,720.00	2,502,246,960.00
026500000000	**Ministry of Livestock & Aquaculture Development**	**641,922,052.33**	**1,947,483,710.00**	**1,959,858,510.00**	**835,523,028.17**	**1,799,548,040.00**	**250,000,000.00**	**2,049,548,040.00**	**213,000,000.00**	**2,070,044,190.00**	**2,076,729,130.00**
026500100100	Ministry of Livestock & Aquaculture Development	641,922,052.33	1,947,483,710.00	1,959,858,510.00	835,523,028.17	1,799,548,040.00	250,000,000.00	2,049,548,040.00	213,000,000.00	2,070,044,190.00	2,076,729,130.00
026600000000	**Ministry of Entrepreneurship Development**	**248,997,249.52**	**286,034,400.00**	**304,646,000.00**	**257,132,298.85**	**246,332,220.00**	**-**	**246,332,220.00**	**-**	**248,795,700.00**	**248,800,130.00**
026600100100	Ministry of Entrepreneurship Development	248,997,249.52	286,034,400.00	304,646,000.00	257,132,298.85	246,332,220.00	-	246,332,220.00	-	248,795,700.00	248,800,130.00
026700000000	**Ministry of Rural Infrastructure & Community Development**	**2,455,391,754.66**	**13,552,140,560.00**	**16,071,234,100.00**	**3,130,148,054.09**	**15,323,626,310.00**	**1,628,539,170.00**	**16,952,165,480.00**	**-**	**15,143,565,080.00**	**15,293,869,330.00**
026700100100	Ministry of Rural Infrastructure & Community Development	2,101,472,279.60	11,252,140,560.00	12,071,234,100.00	3,035,514,854.03	9,860,916,310.00	1,628,539,170.00	11,489,455,480.00	-	9,626,226,580.00	9,721,354,030.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)	353,919,475.06	2,300,000,000.00	4,000,000,000.00	94,633,200.06	5,462,710,000.00	-	5,462,710,000.00	-	5,517,338,500.00	5,572,515,300.00
030000000000	**Law and Justice Sector**	**7,664,731,007.26**	**9,497,635,190.00**	**12,165,464,290.00**	**11,087,186,271.64**	**15,693,768,968.00**	**(1,000,000,000.00)**	**14,693,768,968.00**	**-**	**14,840,714,710.00**	**14,885,137,740.00**
031800000000	**Adamawa State Judicial Service Commission**	**4,193,433,223.26**	**3,459,980,130.00**	**3,967,792,730.00**	**5,983,819,486.26**	**6,405,531,088.00**	**-**	**6,405,531,088.00**	**-**	**6,469,594,330.00**	**6,470,603,670.00**
031801100100	Adamawa State Judicial Service Commission	117,317,317.21	207,121,680.00	233,800,180.00	118,160,774.14	311,519,218.00	-	311,519,218.00	-	314,635,300.00	314,636,990.00
031805100100	High Court of Justice	1,557,208,377.95	1,098,518,000.00	1,453,788,400.00	3,161,931,403.92	2,277,998,810.00	-	2,277,998,810.00	-	2,300,781,750.00	2,300,787,050.00
031805200100	Customary Court of Appeal	207,928,656.81	215,911,130.00	251,040,130.00	224,477,921.15	514,346,890.00	-	514,346,890.00	-	519,492,420.00	519,496,690.00
031805300100	Sharia Court of Appeal	244,827,173.22	269,094,650.00	317,476,550.00	271,989,055.81	554,290,600.00	-	554,290,600.00	-	559,834,950.00	559,839,140.00
031805500100	Area Courts	2,066,151,698.07	1,669,334,670.00	1,711,687,470.00	2,207,260,331.24	2,747,375,570.00	-	2,747,375,570.00	-	2,774,849,910.00	2,775,843,800.00
032600000000	**Ministry of Justice**	**3,471,297,784.00**	**6,037,655,060.00**	**8,197,671,560.00**	**5,103,366,785.38**	**9,288,237,880.00**	**(1,000,000,000.00)**	**8,288,237,880.00**	**-**	**8,371,120,380.00**	**8,414,534,070.00**
032600100100	Ministry of Justice	3,471,297,784.00	6,037,655,060.00	8,197,671,560.00	5,103,366,785.38	9,288,237,880.00	(1,000,000,000.00)	8,288,237,880.00	-	8,371,120,380.00	8,414,534,070.00
050000000000	**Social Sector**	**53,055,199,707.59**	**132,085,313,690.00**	**163,922,738,350.00**	**74,472,771,957.13**	**188,176,035,722.00**	**13,428,214,000.00**	**201,604,249,722.00**	**501,394,800.00**	**192,904,648,830.00**	**194,178,369,130.00**
051300000000	**Ministry of Youth & Sports Development**	**4,651,097,386.22**	**7,729,595,920.00**	**17,555,266,520.00**	**7,624,205,000.12**	**19,652,033,530.00**	**(500,000,000.00)**	**19,152,033,530.00**	**-**	**19,343,557,470.00**	**19,513,987,640.00**

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
051300100100	Ministry of Youth and Sports Development	4,240,967,058.96	7,429,449,900.00	17,154,696,300.00	6,801,160,265.87	18,419,026,080.00	(500,000,000.00)	17,919,026,080.00	-	18,098,216,590.00	18,268,637,500.00
051305100100	Sports Council	191,934,120.71	132,930,550.00	146,516,550.00	398,288,099.47	452,727,910.00	-	452,727,910.00	-	457,255,710.00	457,260,050.00
051305300100	Adamawa United Foot Ball Club	218,196,206.55	167,215,470.00	254,053,670.00	424,756,634.78	780,279,540.00	-	780,279,540.00	-	788,085,170.00	788,090,090.00
051400000000	**Ministry of Women Affairs**	**278,870,814.22**	**7,874,330,300.00**	**5,276,552,200.00**	**571,712,604.79**	**2,941,745,370.00**	**-**	**2,941,745,370.00**	**245,800,000.00**	**2,971,166,060.00**	**2,993,810,490.00**
051400100100	Ministry of Women Affairs	278,870,814.22	7,874,330,300.00	5,276,552,200.00	571,712,604.79	2,941,745,370.00	-	2,941,745,370.00	245,800,000.00	2,971,166,060.00	2,993,810,490.00
051700000000	**Ministry of Education and Human Capital Development**	**37,717,944,465.18**	**83,143,108,010.00**	**101,974,766,170.00**	**52,922,406,027.06**	**113,375,640,124.00**	**4,059,000,000.00**	**117,434,640,124.00**	**-**	**116,869,991,390.00**	**117,507,592,060.00**
051700100100	Ministry of Education and Human Capital Development	11,068,840,444.45	43,407,396,580.00	53,873,271,840.00	11,045,021,773.85	44,500,982,757.00	-	44,500,982,757.00	-	41,360,493,670.00	41,768,768,810.00
051700300100	Adamawa State Universal Basic Education Board	524,959,200.99	2,745,973,120.00	2,443,428,420.00	369,777,027.37	548,802,680.00	-	548,802,680.00	-	554,290,930.00	554,294,790.00
051700800100	Adamawa State Library Board	196,217,069.75	1,056,590,530.00	657,833,830.00	271,467,656.99	334,300,700.00	585,000,000.00	919,300,700.00	-	928,494,790.00	934,406,630.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	155,350,533.80	1,226,420,740.00	531,246,840.00	219,720,887.56	235,814,110.00	-	235,814,110.00	-	238,172,700.00	238,175,640.00
051705100100	Post Primary Schools Mgt Board	14,595,829,373.67	14,037,899,740.00	14,524,781,540.00	22,678,053,096.58	23,920,659,160.00	(3,200,000,000.00)	20,720,659,160.00	-	28,960,611,600.00	28,960,617,230.00
051706400100	Education Resource Centre	41,097,943.46	230,126,830.00	279,747,630.00	82,896,473.64	311,547,310.00	40,000,000.00	351,547,310.00	-	355,063,060.00	356,277,990.00
051700500100	College of Agriculture, Science and Technology Ganye	780,396,447.89	1,762,704,200.00	2,276,013,500.00	931,550,054.57	2,536,875,010.00	450,000,000.00	2,986,875,010.00	-	2,562,244,410.00	2,564,475,010.00
051700400100	College of Legal Studies Yola	585,055,626.28	2,089,471,440.00	2,099,484,140.00	706,249,025.94	1,283,086,660.00	50,000,000.00	1,333,086,660.00	-	1,346,417,740.00	1,346,422,770.00
051701800100	Adamawa State Polytechnic Yola	1,539,041,807.18	3,515,791,820.00	3,665,341,620.00	1,780,310,487.01	3,059,277,450.00	-	3,059,277,450.00	-	3,089,870,280.00	3,091,695,480.00
051701900100	College of Education Hong	1,383,692,254.18	2,237,668,850.00	2,260,787,950.00	1,640,764,734.16	2,390,532,960.00	-	2,390,532,960.00	-	2,414,438,550.00	2,415,452,630.00
051702100100	Adamawa State University Mubi	4,130,933,938.00	5,604,478,600.00	8,559,521,200.00	7,942,904,053.44	24,754,218,970.00	(500,000,000.00)	24,254,218,970.00	-	24,496,761,530.00	24,644,228,180.00
051702200100	Adamawa State Scholarship Trust Fund	987,255,572.46	1,077,101,050.00	6,712,836,050.00	4,164,182,615.30	5,575,682,330.00	5,675,000,000.00	11,250,682,330.00	-	5,631,439,600.00	5,686,992,920.00
051702300100	College of Nursing Sciences Yola	886,019,285.62	1,707,579,110.00	1,490,462,010.00	611,159,568.66	1,069,819,700.00	330,000,000.00	1,399,819,700.00	-	1,413,818,580.00	1,420,303,080.00
051702400100	College of Health Technology Michika	843,254,967.45	2,443,905,400.00	2,600,009,600.00	478,348,571.99	933,102,270.00	629,000,000.00	1,562,102,270.00	-	1,577,726,430.00	1,585,326,200.00
051702500100	College of Technology, Innovation and Enterprenuership Studies Gulak	-	-	-	-	1,920,938,057.00	-	1,920,938,057.00	-	1,940,147,520.00	1,940,154,700.00
056900000000	**Ministry of Tertiary and Professional Education**	**16,304,740.11**	**24,171,300.00**	**24,171,300.00**	**20,363,252.28**	**24,302,910.00**	**-**	**24,302,910.00**	**-**	**-**	**-**
056900100100	Ministry of Tertiary and Professional Education	16,304,740.11	24,171,300.00	24,171,300.00	20,363,252.28	24,302,910.00	-	24,302,910.00	-	-	-
052100000000	**Ministry of Health and Human Services**	**9,052,486,924.40**	**22,365,973,680.00**	**28,715,067,480.00**	**11,854,458,710.18**	**47,637,788,228.00**	**5,544,428,400.00**	**53,182,216,628.00**	**255,594,800.00**	**48,462,990,520.00**	**48,858,170,960.00**
052100100100	Ministry of Health and Human Services	3,175,396,158.10	12,646,274,760.00	18,296,530,060.00	4,741,580,982.75	32,989,065,828.00	4,694,428,400.00	37,683,494,228.00	190,000,000.00	33,318,958,050.00	33,646,755,890.00
052100300100	Primary Health Care Development Agency	164,239,709.69	660,618,040.00	668,653,940.00	134,924,008.53	1,309,363,170.00	-	1,309,363,170.00	65,594,800.00	1,322,458,200.00	1,333,312,150.00
052100200100	Adamawa State Contributory Health Management Agency	9,521,988.76	1,219,795,600.00	1,715,979,900.00	211,028,431.76	5,229,093,890.00	-	5,229,093,890.00	-	5,649,026,740.00	5,700,500,260.00
052102700100	Adamawa State Referral Center	-	-	-	-	46,738,540.00	-	46,738,540.00	-	47,205,930.00	47,205,940.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	32,181,467.48	230,579,460.00	236,316,360.00	38,222,650.34	59,679,300.00	200,000,000.00	259,679,300.00	-	60,276,550.00	60,278,990.00
052110200100	Adamawa State Hospital Services Management Board	5,335,131,141.65	7,145,865,000.00	7,275,950,800.00	6,209,751,146.93	7,290,455,180.00	150,000,000.00	7,440,455,180.00	-	7,160,890,260.00	7,160,892,640.00
052110300100	Adamawa Traditional Medicine Board	3,445,080.00	4,622,520.00	6,486,920.00	13,550,156.17	57,753,300.00	-	57,753,300.00	-	18,168,190.00	18,168,210.00
052111300100	Adamawa State Health Supplies Management Agency	68,171,854.80	89,124,690.00	93,067,990.00	84,989,000.05	213,564,610.00	500,000,000.00	713,564,610.00	-	695,450,310.00	700,500,430.00
052111400100	Adamawa State Specialist Hospital Yola	264,399,523.93	369,093,610.00	422,081,510.00	420,412,333.65	442,074,410.00	-	442,074,410.00	-	190,556,290.00	190,556,450.00
053500000000	**Ministry of Environment and Natural Resources Development**	**704,257,373.95**	**7,006,834,500.00**	**5,483,508,200.00**	**1,241,332,716.80**	**3,621,205,600.00**	**104,000,000.00**	**3,725,205,600.00**	**-**	**3,080,609,890.00**	**3,106,711,080.00**
053500100100	Ministry of Environment and Natural Resources Development	695,366,154.70	6,298,273,800.00	4,710,300,300.00	998,662,498.54	2,872,278,240.00	104,000,000.00	2,976,278,240.00	-	2,702,628,190.00	2,724,949,480.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	8,891,219.25	708,560,700.00	773,207,900.00	242,670,218.26	748,927,360.00	-	748,927,360.00	-	377,981,700.00	381,761,600.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
055400000000	**Min of Reconstruction, Rehab, Reintegration Humanitarian Ser**	**499,589,820.08**	**3,701,878,760.00**	**4,632,595,560.00**	**37,300,365.50**	**556,187,380.00**	**4,220,785,600.00**	**4,776,972,980.00**	**-**	**2,138,963,500.00**	**2,160,353,200.00**
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	499,589,820.08	3,701,878,760.00	4,632,595,560.00	37,300,365.50	556,187,380.00	4,220,785,600.00	4,776,972,980.00	-	2,138,963,500.00	2,160,353,200.00
055100000000	**Ministry for Local Government Affairs**	**134,648,183.43**	**239,421,220.00**	**260,810,920.00**	**200,993,280.41**	**367,132,580.00**	**-**	**367,132,580.00**	**-**	**37,370,000.00**	**37,743,700.00**
055100100100	Ministry for Local Government Affairs	82,923,856.80	149,630,900.00	152,115,400.00	121,838,763.09	167,877,890.00	-	167,877,890.00	-	37,370,000.00	37,743,700.00
055100500100	Local Government Staff Pension Board	51,724,326.63	89,790,320.00	108,695,520.00	79,154,517.32	199,254,690.00	-	199,254,690.00	-	-	-

Adamawa State Government of Nigeria

2026 Approved Revised Budget- Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Personnel Expenditure	**52,522,371,889.30**	**74,227,057,900.00**	**74,935,973,630.00**	**66,328,181,397.32**	**104,231,043,377.00**	**(15,530,799,900.00)**	**88,700,243,477.00**	**-**	**97,057,350,520.00**	**97,057,364,110.00**
010000000000	**Administration Sector**	**17,893,389,437.80**	**33,840,555,700.00**	**32,764,471,430.00**	**18,052,727,179.64**	**43,789,981,540.00**	**(13,030,799,900.00)**	**30,759,181,640.00**	**-**	**31,066,775,190.00**	**31,066,779,100.00**
011100000000	**Governor's Office**	**378,351,506.15**	**628,091,900.00**	**628,091,900.00**	**482,192,577.20**	**1,074,781,100.00**	**-**	**1,074,781,100.00**	**-**	**1,085,529,330.00**	**1,085,530,230.00**
011100100100	Office of the Governor	137,969,288.96	163,430,600.00	163,430,600.00	196,811,517.51	365,445,760.00	-	365,445,760.00	-	369,100,260.00	369,100,360.00
011100100200	Office of the Deputy Governor	30,111,435.06	44,098,600.00	44,098,600.00	47,259,487.92	100,203,520.00	-	100,203,520.00	-	101,205,600.00	101,205,720.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	450,000.00	-	-	-	-	-	-	-	-	10.00
011101000100	Bureau for Public Procurement (BPP)	159,656,166.35	310,501,500.00	310,501,500.00	169,363,170.82	392,284,760.00	-	392,284,760.00	-	396,207,690.00	396,207,890.00
011101700100	Cabinet Affairs Office	-	2,031,000.00	2,031,000.00	-	2,132,560.00	-	2,132,560.00	-	2,153,920.00	2,153,990.00
011101800100	Security and Special Services Department	43,247,051.75	94,065,100.00	94,065,100.00	57,429,716.71	76,003,650.00	-	76,003,650.00	-	76,763,760.00	76,763,880.00
011118400100	Gongola Basin Energy Development Company	5,427,427.38	11,099,000.00	11,099,000.00	8,900,868.48	10,918,770.00	-	10,918,770.00	-	11,028,000.00	11,028,090.00
011118500100	Department of Chieftaincy Affairs	-	-	-	-	124,820,880.00	-	124,820,880.00	-	126,069,140.00	126,069,240.00
011110300100	Boundary Commission	1,490,136.65	2,866,100.00	2,866,100.00	2,427,815.76	2,971,200.00	-	2,971,200.00	-	3,000,960.00	3,001,050.00
016100000000	**Office of the Secretary to the State Government**	**2,703,013,863.98**	**4,312,370,600.00**	**4,812,370,600.00**	**4,136,849,403.23**	**13,711,187,102.00**	**(2,503,212,400.00)**	**11,207,974,702.00**	**-**	**11,320,054,600.00**	**11,320,054,990.00**
016100100100	Office of the Secretary to the State Government	2,679,420,810.32	4,250,254,500.00	4,750,254,500.00	4,085,805,032.58	13,520,275,822.00	(2,503,212,400.00)	11,017,063,422.00	-	11,127,234,090.00	11,127,234,210.00
016102100100	Poverty Alleviation Agency	-	-	-	-	27,734,260.00	-	27,734,260.00	-	28,011,610.00	28,011,620.00
016103700100	Muslim Pilgrims Welfare Commission	14,531,101.17	53,062,800.00	53,062,800.00	22,526,563.48	57,234,070.00	-	57,234,070.00	-	57,806,470.00	57,806,600.00
016103800100	Christian Pilgrims Welfare Board	9,061,952.49	9,053,300.00	9,053,300.00	28,517,807.17	78,615,090.00	-	78,615,090.00	-	79,401,290.00	79,401,400.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	-	-	-	13,903,960.00	-	13,903,960.00	-	14,043,000.00	14,043,010.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)	-	-	-	-	13,423,900.00	-	13,423,900.00	-	13,558,140.00	13,558,150.00
011200000000	**Adamawa State House of Assembly**	**713,250,025.47**	**2,939,122,300.00**	**2,939,122,300.00**	**785,993,911.90**	**3,627,549,318.00**	**-**	**3,627,549,318.00**	**-**	**3,663,824,950.00**	**3,663,825,320.00**
011200300100	Adamawa State House of Assembly (Legislature)	471,296,094.08	2,547,094,400.00	2,547,094,400.00	489,633,808.78	2,646,558,628.00	-	2,646,558,628.00	-	2,673,024,310.00	2,673,024,520.00
011200400100	House of Assembly Service Commission	241,953,931.39	392,027,900.00	392,027,900.00	296,360,103.12	980,990,690.00	-	980,990,690.00	-	990,800,640.00	990,800,800.00
012300000000	**Ministry of Information and Strategy**	**483,757,867.95**	**694,255,200.00**	**694,255,200.00**	**691,017,154.96**	**933,746,640.00**	**-**	**933,746,640.00**	**-**	**943,084,360.00**	**943,085,010.00**
012300100100	Ministry of Information and Strategy	59,965,008.38	83,399,600.00	83,399,600.00	90,768,824.97	122,172,570.00	-	122,172,570.00	-	123,394,350.00	123,394,490.00
012300300100	Adamawa Television Corporation (ATV)	189,377,042.13	293,156,200.00	293,156,200.00	265,138,564.59	363,287,200.00	-	363,287,200.00	-	366,920,130.00	366,920,270.00
012300400100	Adamawa Broadcasting Corporation (ABC)	160,951,298.59	214,600,900.00	214,600,900.00	221,694,733.38	298,728,980.00	-	298,728,980.00	-	301,716,320.00	301,716,460.00
012301300100	Government Printing Press (GPP)	24,858,959.79	36,795,900.00	36,795,900.00	39,099,476.15	45,623,890.00	-	45,623,890.00	-	46,080,160.00	46,080,250.00
012305500100	Adamawa Press Limited (APL)	48,605,559.06	66,302,600.00	66,302,600.00	74,315,555.87	103,934,000.00	-	103,934,000.00	-	104,973,400.00	104,973,540.00
012500000000	**Office of the Head of Service**	**13,304,827,859.51**	**24,769,464,800.00**	**23,193,380,530.00**	**11,528,436,588.86**	**23,666,063,800.00**	**(10,527,587,500.00)**	**13,138,476,300.00**	**-**	**13,269,861,380.00**	**13,269,862,050.00**
012500100100	Office of the Head of Service	457,746,346.90	550,637,800.00	550,637,800.00	646,198,526.03	852,586,520.00	-	852,586,520.00	-	861,112,510.00	861,112,770.00
012500500100	Establishment and Training Department	303,204,818.24	424,728,500.00	424,728,500.00	417,512,383.82	493,285,530.00	-	493,285,530.00	-	498,218,470.00	498,218,640.00
012500700100	Adamawa State Staff Pension Board	12,543,099,920.89	23,790,714,900.00	22,214,630,630.00	10,463,450,699.65	22,318,631,220.00	(10,527,587,500.00)	11,791,043,720.00	-	11,908,954,220.00	11,908,954,370.00
012500800100	Department of Labour and Productivity	776,773.48	3,383,600.00	3,383,600.00	1,274,979.36	1,560,530.00	-	1,560,530.00	-	1,576,180.00	1,576,270.00
014000000000	**Office of the State Auditor General**	**249,676,671.11**	**431,310,300.00**	**431,310,300.00**	**292,868,713.86**	**475,582,160.00**	**-**	**475,582,160.00**	**-**	**480,338,230.00**	**480,338,710.00**
014000100100	Office of the State Auditor General	169,073,135.87	279,296,400.00	279,296,400.00	197,915,207.60	300,951,970.00	-	300,951,970.00	-	303,961,580.00	303,961,760.00
014000200100	Office of the Auditor General for Local Government	80,603,535.24	147,395,900.00	147,395,900.00	94,953,506.26	170,521,620.00	-	170,521,620.00	-	172,226,930.00	172,227,120.00
014000300100	Audit Commission	-	4,618,000.00	4,618,000.00	-	4,108,570.00	-	4,108,570.00	-	4,149,720.00	4,149,830.00
014700000000	**Civil Service Commission (CSC)**	**12,176,854.30**	**17,205,800.00**	**17,205,800.00**	**34,477,111.17**	**98,624,930.00**	**-**	**98,624,930.00**	**-**	**99,611,240.00**	**99,611,340.00**
014700100100	Civil Service Commission	12,176,854.30	17,205,800.00	17,205,800.00	34,477,111.17	98,624,930.00	-	98,624,930.00	-	99,611,240.00	99,611,340.00
014900000000	**Local Government Service Commission**	**9,705,778.70**	**3,746,000.00**	**3,746,000.00**	**31,534,787.48**	**37,831,940.00**	**-**	**37,831,940.00**	**-**	**38,210,290.00**	**38,210,390.00**
014900100100	Local Government Service Commission	9,705,778.70	3,746,000.00	3,746,000.00	31,534,787.48	37,831,940.00	-	37,831,940.00	-	38,210,290.00	38,210,390.00
014800000000	**Adamawa State Independence Electoral Commission**	**30,298,713.49**	**35,387,300.00**	**35,387,300.00**	**59,855,835.21**	**154,185,300.00**	**-**	**154,185,300.00**	**-**	**155,727,220.00**	**155,727,360.00**
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)	30,298,713.49	35,387,300.00	35,387,300.00	59,855,835.21	154,185,300.00	-	154,185,300.00	-	155,727,220.00	155,727,360.00
016300000000	**Ministry for Special Duties**	**8,330,297.13**	**9,601,500.00**	**9,601,500.00**	**9,501,095.79**	**10,429,250.00**	**-**	**10,429,250.00**	**-**	**10,533,590.00**	**10,533,700.00**
016300100100	Ministry for Special Duties	8,330,297.13	9,601,500.00	9,601,500.00	9,501,095.79	10,429,250.00	-	10,429,250.00	-	10,533,590.00	10,533,700.00
020000000000	**Economic Sector**	**4,018,449,149.71**	**6,167,181,800.00**	**6,167,181,800.00**	**5,414,069,134.79**	**7,466,904,710.00**	**-**	**7,466,904,710.00**	**-**	**7,541,575,690.00**	**7,541,580,240.00**
021500000000	**Ministry of Agriculture**	**418,956,027.25**	**665,640,700.00**	**665,640,700.00**	**538,919,025.38**	**674,754,650.00**	**-**	**674,754,650.00**	**-**	**681,502,370.00**	**681,502,860.00**

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
021500100100	Ministry of Agriculture	267,317,931.22	384,603,300.00	384,603,300.00	372,076,953.38	460,705,290.00	-	460,705,290.00	-	465,312,420.00	465,312,630.00
021510200100	Adamawa Agricultural Development Program (AADP)	93,073,104.56	162,208,400.00	162,208,400.00	96,432,161.04	128,315,930.00	-	128,315,930.00	-	129,599,150.00	129,599,300.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	58,564,991.47	118,829,000.00	118,829,000.00	70,409,910.96	85,733,430.00	-	85,733,430.00	-	86,590,800.00	86,590,930.00
022000000000	**Ministry of Finance**	**1,132,791,226.68**	**1,418,748,200.00**	**1,418,748,200.00**	**1,386,423,444.79**	**2,007,343,160.00**	**-**	**2,007,343,160.00**	**-**	**2,027,416,880.00**	**2,027,417,580.00**
022000100100	Ministry of Finance	74,622,202.27	176,876,800.00	176,876,800.00	96,257,828.77	110,268,820.00	-	110,268,820.00	-	111,371,570.00	111,371,740.00
022000200100	Debt Management Agency	20,005,991.17	27,337,500.00	27,337,500.00	26,475,478.13	60,512,980.00	-	60,512,980.00	-	61,118,180.00	61,118,340.00
022000700100	Office of the Accountant General	679,534,916.83	585,508,400.00	585,508,400.00	709,654,382.58	1,165,899,470.00	-	1,165,899,470.00	-	1,177,558,560.00	1,177,558,750.00
022000800100	Board of Internal Revenue	358,628,116.41	629,025,500.00	629,025,500.00	554,035,755.31	670,661,890.00	-	670,661,890.00	-	677,368,570.00	677,368,750.00
022200000000	**Ministry of Commerce, Trade and Industries**	**127,182,704.20**	**168,722,600.00**	**168,722,600.00**	**215,637,080.63**	**280,427,010.00**	**-**	**280,427,010.00**	**-**	**283,231,350.00**	**283,231,500.00**
022200100100	Ministry of Commerce	126,732,704.20	168,722,600.00	168,722,600.00	215,637,080.63	280,427,010.00	-	280,427,010.00	-	283,231,350.00	283,231,490.00
022201900100	Jimeta Ultra Modern Market Office	450,000.00	-	-	-	-	-	-	-	-	10.00
022900000000	**Ministry of Transportation**	**68,257,809.12**	**129,747,000.00**	**129,747,000.00**	**106,646,827.40**	**161,905,040.00**	**-**	**161,905,040.00**	**-**	**163,524,170.00**	**163,524,380.00**
022900100100	Ministry of Transportation	66,450,750.49	99,369,100.00	99,369,100.00	99,770,945.78	111,494,170.00	-	111,494,170.00	-	112,609,150.00	112,609,260.00
022905300100	Adamawa State Transport Board	1,807,058.63	30,377,900.00	30,377,900.00	6,875,881.63	50,410,870.00	-	50,410,870.00	-	50,915,020.00	50,915,120.00
023300000000	**Ministry of Mineral Resources Development**	**14,064,278.30**	**15,614,700.00**	**15,614,700.00**	**18,504,934.19**	**25,305,520.00**	**-**	**25,305,520.00**	**-**	**25,558,630.00**	**25,558,790.00**
023300100100	Ministry of Mineral Resources Development	14,064,278.30	14,101,500.00	14,101,500.00	16,704,934.19	19,309,420.00	-	19,309,420.00	-	19,502,560.00	19,502,690.00
023305100100	Guyuk Cement Company	-	842,400.00	842,400.00	-	-	-	-	-	-	10.00
023305200100	Adamawa State Mining Company	-	670,800.00	670,800.00	1,800,000.00	5,996,100.00	-	5,996,100.00	-	6,056,070.00	6,056,090.00
023400000000	**Ministry of Works**	**117,217,888.54**	**204,371,300.00**	**204,371,300.00**	**156,397,908.49**	**184,208,920.00**	**-**	**184,208,920.00**	**-**	**186,051,130.00**	**186,051,410.00**
023400100100	Ministry of Works	111,600,201.21	197,936,100.00	197,936,100.00	147,467,030.53	167,672,950.00	-	167,672,950.00	-	169,349,740.00	169,349,890.00
023400400100	Adamawa State Road Maintenance Agency	5,617,687.33	6,435,200.00	6,435,200.00	8,930,877.96	16,535,970.00	-	16,535,970.00	-	16,701,390.00	16,701,520.00
023600000000	**Ministry of Culture and Tourism**	**159,897,244.75**	**222,651,500.00**	**222,651,500.00**	**225,335,270.58**	**302,869,570.00**	**-**	**302,869,570.00**	**-**	**305,898,420.00**	**305,898,830.00**
023600100100	Ministry of Culture and Tourism	52,495,523.87	72,977,000.00	72,977,000.00	69,743,773.81	78,652,800.00	-	78,652,800.00	-	79,439,390.00	79,439,530.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)	12,192,411.11	15,609,700.00	15,609,700.00	23,395,304.10	38,443,110.00	-	38,443,110.00	-	38,827,580.00	38,827,700.00
023600400100	Arts Council	95,209,309.78	134,064,800.00	134,064,800.00	132,196,192.67	178,090,160.00	-	178,090,160.00	-	179,871,110.00	179,871,250.00
023605200100	Hotel and Tourism Board	-	-	-	-	7,683,500.00	-	7,683,500.00	-	7,760,340.00	7,760,350.00
023800000000	**Ministry of Budget and Economic Planning**	**283,670,807.03**	**790,789,700.00**	**790,789,700.00**	**454,496,597.76**	**632,003,760.00**	**-**	**632,003,760.00**	**-**	**638,324,030.00**	**638,324,530.00**
023800100100	Ministry of Budget and Economic Planning	33,820,420.48	413,504,200.00	413,504,200.00	53,119,908.77	82,875,910.00	-	82,875,910.00	-	83,704,740.00	83,704,880.00
023800200100	Adamawa State Planning Commission	65,969,599.50	100,044,900.00	100,044,900.00	115,635,132.90	172,031,450.00	-	172,031,450.00	-	173,751,830.00	173,751,980.00
023800400100	Adamawa State Bureau of Statistics	183,880,787.05	277,240,600.00	277,240,600.00	285,741,556.09	377,096,400.00	-	377,096,400.00	-	380,867,460.00	380,867,670.00
025000000000	**Fiscal Responsibility Commission**	**46,744,367.56**	**74,271,400.00**	**74,271,400.00**	**71,183,971.42**	**188,585,540.00**	**-**	**188,585,540.00**	**-**	**190,471,480.00**	**190,471,660.00**
025000100100	Fiscal Responsibility Commission	46,744,367.56	74,271,400.00	74,271,400.00	71,183,971.42	188,585,540.00	-	188,585,540.00	-	190,471,480.00	190,471,660.00
025200000000	**Ministry of Water Resources**	**639,685,680.92**	**925,635,500.00**	**925,635,500.00**	**976,062,223.04**	**1,212,602,380.00**	**-**	**1,212,602,380.00**	**-**	**1,224,728,650.00**	**1,224,729,180.00**
025200100100	Ministry of Water Resources	64,817,715.03	91,101,200.00	91,101,200.00	90,913,949.20	100,681,810.00	-	100,681,810.00	-	101,688,690.00	101,688,840.00
025210200100	Adamawa State Water Board	547,011,623.92	793,623,100.00	793,623,100.00	843,102,304.75	1,041,741,330.00	-	1,041,741,330.00	-	1,052,158,800.00	1,052,158,950.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	27,856,341.97	38,462,500.00	38,462,500.00	39,595,413.03	58,856,950.00	-	58,856,950.00	-	59,445,580.00	59,445,690.00
025210400100	Small Towns Water Supply Agency	-	2,448,700.00	2,448,700.00	2,450,556.06	11,322,290.00	-	11,322,290.00	-	11,435,580.00	11,435,700.00
025300000000	**Ministry of Housing and Urban Development**	**138,120,592.60**	**232,602,400.00**	**232,602,400.00**	**191,169,515.44**	**236,700,810.00**	**-**	**236,700,810.00**	**-**	**239,067,920.00**	**239,068,160.00**
025300100100	Ministry of Housing and Urban Development	42,926,537.73	101,155,200.00	101,155,200.00	56,824,846.39	69,310,850.00	-	69,310,850.00	-	70,004,000.00	70,004,110.00
025305300100	Adamawa State Urban Planning & Development Board	95,194,054.87	131,447,200.00	131,447,200.00	134,344,669.05	167,389,960.00	-	167,389,960.00	-	169,063,920.00	169,064,050.00
026000000000	**Ministry of Lands and Survey**	**151,491,376.37**	**221,855,200.00**	**221,855,200.00**	**225,453,827.34**	**277,945,800.00**	**-**	**277,945,800.00**	**-**	**280,725,390.00**	**280,725,670.00**
026000100100	Ministry of Lands and Survey	95,370,701.45	129,493,400.00	129,493,400.00	149,934,844.76	187,635,150.00	-	187,635,150.00	-	189,511,570.00	189,511,710.00
026000200100	Office of the Surveyor General	56,120,674.92	92,361,800.00	92,361,800.00	75,518,982.58	90,310,650.00	-	90,310,650.00	-	91,213,820.00	91,213,960.00
026500000000	**Ministry of Livestock & Aquaculture Development**	**557,302,192.45**	**922,482,000.00**	**922,482,000.00**	**615,846,212.05**	**1,006,698,140.00**	**-**	**1,006,698,140.00**	**-**	**1,016,765,190.00**	**1,016,765,330.00**
026500100100	Ministry of Livestock & Aquaculture Development	557,302,192.45	922,482,000.00	922,482,000.00	615,846,212.05	1,006,698,140.00	-	1,006,698,140.00	-	1,016,765,190.00	1,016,765,330.00
026600000000	**Ministry of Entrepreneurship Development**	**113,915,257.16**	**99,274,200.00**	**99,274,200.00**	**171,069,681.06**	**201,341,620.00**	**-**	**201,341,620.00**	**-**	**203,355,100.00**	**203,355,230.00**
026600100100	Ministry of Entrepreneurship Development	113,915,257.16	99,274,200.00	99,274,200.00	171,069,681.06	201,341,620.00	-	201,341,620.00	-	203,355,100.00	203,355,230.00
026700000000	**Ministry of Rural Infrastructure & Community Development**	**49,151,696.79**	**74,775,400.00**	**74,775,400.00**	**60,922,615.23**	**74,212,790.00**	**-**	**74,212,790.00**	**-**	**74,954,980.00**	**74,955,130.00**
026700100100	Ministry of Rural Infrastructure & Community Development	49,151,696.79	74,775,400.00	74,775,400.00	60,922,615.23	74,212,790.00	-	74,212,790.00	-	74,954,980.00	74,955,130.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
030000000000	**Law and Justice Sector**	**2,605,422,489.04**	**2,439,983,300.00**	**2,439,983,300.00**	**2,723,233,847.17**	**3,788,074,390.00**	**-**	**3,788,074,390.00**	**-**	**3,825,955,710.00**	**3,825,956,840.00**
031800000000	**Adamawa State Judicial Service Commission**	**2,390,015,153.09**	**2,006,304,600.00**	**2,006,304,600.00**	**2,491,098,401.15**	**3,437,913,210.00**	**-**	**3,437,913,210.00**	**-**	**3,472,292,830.00**	**3,472,293,770.00**
031801100100	Adamawa State Judicial Service Commission	44,633,794.70	78,113,600.00	78,113,600.00	39,805,331.23	208,928,420.00	-	208,928,420.00	-	211,017,800.00	211,017,990.00
031805100100	High Court of Justice	359,872,485.78	295,720,400.00	295,720,400.00	330,817,465.92	575,355,790.00	-	575,355,790.00	-	581,109,450.00	581,109,650.00
031805200100	Customary Court of Appeal	70,660,295.59	58,407,200.00	58,407,200.00	76,813,807.87	238,570,030.00	-	238,570,030.00	-	240,955,820.00	240,955,990.00
031805300100	Sharia Court of Appeal	104,325,796.63	86,118,600.00	86,118,600.00	125,838,902.89	311,050,730.00	-	311,050,730.00	-	314,161,350.00	314,161,540.00
031805500100	Area Courts	1,810,522,780.39	1,487,944,800.00	1,487,944,800.00	1,917,822,893.24	2,104,008,240.00	-	2,104,008,240.00	-	2,125,048,410.00	2,125,048,600.00
032600000000	**Ministry of Justice**	**215,407,335.95**	**433,678,700.00**	**433,678,700.00**	**232,135,446.02**	**350,161,180.00**	**-**	**350,161,180.00**	**-**	**353,662,880.00**	**353,663,070.00**
032600100100	Ministry of Justice	215,407,335.95	433,678,700.00	433,678,700.00	232,135,446.02	350,161,180.00	-	350,161,180.00	-	353,662,880.00	353,663,070.00
050000000000	**Social Sector**	**28,005,110,812.75**	**31,779,337,100.00**	**33,564,337,100.00**	**40,138,151,235.73**	**49,186,082,737.00**	**(2,500,000,000.00)**	**46,686,082,737.00**	**-**	**54,623,043,930.00**	**54,623,047,930.00**
051300000000	**Ministry of Youth & Sports Development**	**94,286,827.59**	**126,790,200.00**	**126,790,200.00**	**149,154,106.16**	**210,781,270.00**	**-**	**210,781,270.00**	**-**	**212,889,170.00**	**212,889,440.00**
051300100100	Ministry of Youth and Sports Development	31,202,564.01	39,626,400.00	39,626,400.00	39,248,450.69	45,914,720.00	-	45,914,720.00	-	46,373,890.00	46,374,000.00
051305100100	Sports Council	63,084,263.58	86,828,400.00	86,828,400.00	99,498,655.47	132,544,410.00	-	132,544,410.00	-	133,869,910.00	133,870,050.00
051305300100	Adamawa United Foot Ball Club	-	335,400.00	335,400.00	10,407,000.00	32,322,140.00	-	32,322,140.00	-	32,645,370.00	32,645,390.00
051400000000	**Ministry of Women Affairs**	**145,162,731.77**	**302,810,200.00**	**302,810,200.00**	**217,169,536.11**	**265,363,170.00**	**-**	**265,363,170.00**	**-**	**268,016,860.00**	**268,016,990.00**
051400100100	Ministry of Women Affairs	145,162,731.77	302,810,200.00	302,810,200.00	217,169,536.11	265,363,170.00	-	265,363,170.00	-	268,016,860.00	268,016,990.00
051700000000	**Ministry of Education and Human Capital Development**	**21,636,696,975.83**	**22,879,831,000.00**	**24,664,831,000.00**	**32,861,096,066.45**	**39,919,941,557.00**	**(2,500,000,000.00)**	**37,419,941,557.00**	**-**	**45,826,886,590.00**	**45,826,889,160.00**
051700100100	Ministry of Education and Human Capital Development	138,583,109.89	246,006,800.00	246,006,800.00	246,673,888.63	320,642,200.00	-	320,642,200.00	-	323,848,670.00	323,848,810.00
051700300100	Adamawa State Universal Basic Education Board	150,877,283.40	185,482,600.00	185,482,600.00	294,303,466.34	443,968,280.00	-	443,968,280.00	-	448,408,030.00	448,408,190.00
051700800100	Adamawa State Library Board	192,758,411.18	254,206,500.00	254,206,500.00	265,802,314.99	328,831,900.00	-	328,831,900.00	-	332,120,290.00	332,120,430.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	133,459,556.72	184,497,300.00	184,497,300.00	183,265,045.18	222,332,710.00	-	222,332,710.00	-	224,556,100.00	224,556,240.00
051705100100	Post Primary Schools Mgt Board	13,465,787,380.75	13,047,179,500.00	13,047,179,500.00	21,522,345,566.43	22,170,380,060.00	(2,500,000,000.00)	19,670,380,060.00	-	27,899,828,500.00	27,899,828,730.00
051706400100	Education Resource Centre	14,630,900.31	24,766,800.00	24,766,800.00	23,981,191.13	30,059,010.00	-	30,059,010.00	-	30,359,660.00	30,359,790.00
051700500100	College of Agriculture, Science and Technology Ganye	753,571,378.90	871,588,000.00	871,588,000.00	893,223,260.85	2,265,111,500.00	-	2,265,111,500.00	-	2,287,762,710.00	2,287,762,910.00
051700400100	College of Legal Studies Yola	576,086,983.61	1,038,036,900.00	1,038,036,900.00	671,673,360.12	1,018,136,660.00	-	1,018,136,660.00	-	1,028,318,140.00	1,028,318,370.00
051701800100	Adamawa State Polytechnic Yola	1,533,643,195.44	2,668,388,700.00	2,668,388,700.00	1,735,346,152.54	2,390,527,450.00	-	2,390,527,450.00	-	2,414,432,780.00	2,414,432,980.00
051701900100	College of Education Hong	1,379,530,371.39	2,043,243,000.00	2,043,243,000.00	1,630,658,987.48	2,215,532,960.00	-	2,215,532,960.00	-	2,237,688,350.00	2,237,688,530.00
051702100100	Adamawa State University Mubi	2,670,544,648.00	1,112,478,600.00	2,897,478,600.00	4,535,134,360.59	6,109,081,570.00	-	6,109,081,570.00	-	6,170,172,430.00	6,170,172,580.00
051702200100	Adamawa State Scholarship Trust Fund	8,448,351.32	9,086,900.00	9,086,900.00	18,833,773.46	36,881,730.00	-	36,881,730.00	-	37,250,600.00	37,250,720.00
051702300100	College of Nursing Sciences Yola	314,938,446.88	667,519,000.00	667,519,000.00	366,487,079.97	516,968,500.00	-	516,968,500.00	-	522,138,280.00	522,138,480.00
051702400100	College of Health Technology Michika	303,836,958.04	527,350,400.00	527,350,400.00	473,367,618.74	619,298,970.00	-	619,298,970.00	-	625,492,030.00	625,492,200.00
051702500100	College of Technology, Innovation and Enterprenuership Studies Gulak	-	-	-	-	1,232,188,057.00	-	1,232,188,057.00	-	1,244,510,020.00	1,244,510,200.00
056900000000	**Ministry of Tertiary and Professional Education**	**16,304,740.11**	**24,171,300.00**	**24,171,300.00**	**20,363,252.28**	**24,302,910.00**	**-**	**24,302,910.00**	**-**	**-**	**-**
056900100100	Ministry of Tertiary and Professional Education	16,304,740.11	24,171,300.00	24,171,300.00	20,363,252.28	24,302,910.00	-	24,302,910.00	-	-	-
052100000000	**Ministry of Health and Human Services**	**5,622,026,219.60**	**7,464,611,000.00**	**7,464,611,000.00**	**6,296,215,850.76**	**7,767,052,270.00**	**-**	**7,767,052,270.00**	**-**	**7,844,723,220.00**	**7,844,724,160.00**
052100100100	Ministry of Health and Human Services	203,473,876.24	258,711,500.00	258,711,500.00	240,823,597.48	334,293,260.00	-	334,293,260.00	-	337,636,250.00	337,636,390.00
052100300100	Primary Health Care Development Agency	70,746,362.38	125,915,400.00	125,915,400.00	83,785,787.40	171,996,070.00	-	171,996,070.00	-	173,716,100.00	173,716,250.00
052100200100	Adamawa State Contributory Health Management Agency	-	4,695,600.00	4,695,600.00	2,950,000.00	9,993,500.00	-	9,993,500.00	-	10,093,440.00	10,093,460.00
052102700100	Adamawa State Referral Center	-	-	-	-	46,738,540.00	-	46,738,540.00	-	47,205,930.00	47,205,940.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	20,351,468.63	39,558,200.00	39,558,200.00	21,746,740.78	39,328,300.00	-	39,328,300.00	-	39,721,650.00	39,721,790.00
052110200100	Adamawa State Hospital Services Management Board	5,168,562,061.52	6,895,865,000.00	6,895,865,000.00	5,750,329,942.17	6,769,480,180.00	-	6,769,480,180.00	-	6,837,175,060.00	6,837,175,240.00
052110300100	Adamawa Traditional Medicine Board	-	1,046,500.00	1,046,500.00	5,400,000.00	17,988,300.00	-	17,988,300.00	-	18,168,190.00	18,168,210.00
052111300100	Adamawa State Health Supplies Management Agency	57,684,839.86	81,552,500.00	81,552,500.00	66,997,058.66	188,564,610.00	-	188,564,610.00	-	190,450,310.00	190,450,430.00
052111400100	Adamawa State Specialist Hospital Yola	101,207,610.98	57,266,300.00	57,266,300.00	124,182,724.27	188,669,510.00	-	188,669,510.00	-	190,556,290.00	190,556,450.00
053500000000	**Ministry of Environment and Natural Resources Development**	**403,319,716.23**	**840,339,100.00**	**840,339,100.00**	**455,476,194.74**	**720,115,300.00**	**-**	**720,115,300.00**	**-**	**470,528,090.00**	**470,528,180.00**
053500100100	Ministry of Environment and Natural Resources Development	402,869,716.23	630,253,800.00	630,253,800.00	311,481,478.98	512,765,940.00	-	512,765,940.00	-	470,528,090.00	470,528,180.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	450,000.00	210,085,300.00	210,085,300.00	143,994,715.76	207,349,360.00	-	207,349,360.00	-	-	-
055400000000	**Min of Reconstruction, Rehab, Reintegration Humanitarian Ser**	**4,362,696.56**	**6,723,500.00**	**6,723,500.00**	**5,816,928.75**	**7,059,680.00**	**-**	**7,059,680.00**	**-**	**-**	**-**
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	4,362,696.56	6,723,500.00	6,723,500.00	5,816,928.75	7,059,680.00	-	7,059,680.00	-	-	-
055100000000	**Ministry for Local Government Affairs**	**82,950,905.06**	**134,060,800.00**	**134,060,800.00**	**132,859,300.49**	**271,466,580.00**	**-**	**271,466,580.00**	**-**	**-**	**-**
055100100100	Ministry for Local Government Affairs	78,694,107.05	104,862,800.00	104,862,800.00	116,597,876.24	123,987,590.00	-	123,987,590.00	-	-	-
055100500100	Local Government Staff Pension Board	4,256,798.01	29,198,000.00	29,198,000.00	16,261,424.25	147,478,990.00	-	147,478,990.00	-	-	-

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Other Non-Debt Recurrent Expenditure by Fund Source

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Other Non-Debt Recurrent Expenditure	**44,988,400,901.09**	**46,036,237,870.00**	**68,955,369,140.00**	**59,163,436,133.98**	**72,222,237,137.00**	**1,781,975,200.00**	**74,004,212,337.00**	**-**	**67,122,605,800.00**	**67,123,047,400.00**
010000000000	**Administration Sector**	**31,207,467,598.67**	**26,514,196,830.00**	**44,133,206,500.00**	**41,511,777,563.60**	**40,710,998,456.00**	**(5,448,200,100.00)**	**35,262,798,356.00**	**-**	**35,615,460,900.00**	**35,615,642,800.00**
011100000000	**Governor's Office**	**21,014,222,574.24**	**13,238,263,320.00**	**19,546,945,320.00**	**24,248,432,709.38**	**20,507,969,300.00**	**(7,393,250,000.00)**	**13,114,719,300.00**	**-**	**13,245,874,700.00**	**13,245,921,000.00**
011100100100	Office of the Governor	7,018,540,111.24	3,757,005,200.00	5,711,866,900.00	8,793,128,102.50	7,000,000,000.00	(2,200,000,000.00)	4,800,000,000.00	-	4,848,000,000.00	4,848,005,600.00
011100100200	Office of the Deputy Governor	862,597,071.09	536,876,800.00	816,231,500.00	930,781,664.01	952,007,600.00	-	952,007,600.00	-	961,528,700.00	961,532,600.00
011100500100	Sustainable Development Goals (Former MDG's Office)	11,722,916.06	29,800,000.00	45,309,700.00	27,836,008.89	158,000,000.00	456,750,000.00	614,750,000.00	-	620,897,500.00	620,901,900.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	23,054,217.14	17,981,320.00	27,341,120.00	20,327,645.00	25,270,000.00	-	25,270,000.00	-	25,522,700.00	25,526,000.00
011101000100	Bureau for Public Procurement (BPP)	290,476,246.61	202,640,000.00	510,432,500.00	419,659,707.17	445,000,000.00	-	445,000,000.00	-	449,450,000.00	449,454,000.00
011101600100	World Bank Development Partner Projects(WBDPP)	26,513,423.91	150,892,000.00	229,409,400.00	168,198,792.63	150,000,200.00	-	150,000,200.00	-	151,501,000.00	151,505,700.00
011101700100	Cabinet Affairs Office	34,855,502.08	77,480,050.00	117,797,450.00	66,795,401.95	115,362,300.00	-	115,362,300.00	-	116,516,000.00	116,518,600.00
011101800100	Security and Special Services Department	12,479,920,906.19	8,344,000,000.00	11,903,688,900.00	13,548,722,797.30	10,934,500,000.00	(5,700,000,000.00)	5,234,500,000.00	-	5,286,845,000.00	5,286,847,700.00
011110100100	Community and Social Development Agency	-	20,151,560.00	30,641,260.00	27,620,972.56	35,646,800.00	50,000,000.00	85,646,800.00	-	86,505,200.00	86,509,300.00
011118400100	Gongola Basin Energy Development Company	1,402,189.00	1,144,390.00	1,742,590.00	-	139,022,700.00	-	139,022,700.00	-	140,414,700.00	140,418,900.00
011118500100	Department of Chieftaincy Affairs	256,122,860.58	71,564,700.00	108,805,100.00	220,476,967.87	510,951,600.00	-	510,951,600.00	-	516,061,700.00	516,065,200.00
011110300100	Boundary Commission	9,017,130.34	28,727,300.00	43,678,900.00	24,884,649.50	42,208,100.00	-	42,208,100.00	-	42,632,200.00	42,635,500.00
016100000000	**Office of the Secretary to the State Government**	**3,769,771,590.15**	**7,672,989,010.00**	**11,651,400,210.00**	**7,307,911,957.34**	**9,839,015,300.00**	**1,000,000,000.00**	**10,839,015,300.00**	**-**	**10,947,420,000.00**	**10,947,494,600.00**
016100100100	Office of the Secretary to the State Government	2,291,928,384.76	2,379,000,010.00	3,616,855,310.00	2,853,570,418.43	3,400,000,000.00	(344,741,760.00)	3,055,258,240.00	-	3,085,810,900.00	3,085,817,300.00
016102100100	Poverty Alleviation Agency	24,171,932.34	208,600,000.00	317,145,500.00	67,389,850.69	230,272,000.00	-	230,272,000.00	-	232,574,800.00	232,579,800.00
016103700100	Muslim Pilgrims Welfare Commission	745,107,802.52	2,205,200,040.00	3,352,621,940.00	3,199,045,125.04	2,627,000,300.00	-	2,627,000,300.00	-	2,653,272,400.00	2,653,277,100.00
016103800100	Christian Pilgrims Welfare Board	696,189,664.98	2,083,330,540.00	3,167,339,340.00	1,120,839,758.73	2,584,587,100.00	-	2,584,587,100.00	-	2,610,434,600.00	2,610,438,000.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	12,373,805.55	14,900,010.00	22,657,010.00	18,028,515.17	42,353,000.00	-	42,353,000.00	-	42,777,100.00	42,781,100.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	-	591,234,410.00	898,874,510.00	-	250,000,000.00	-	250,000,000.00	-	252,500,100.00	252,506,100.00
016105600100	State Action on Business Enabling Reforms (SABER)	-	119,200,000.00	181,226,200.00	49,038,289.28	106,342,900.00	-	106,342,900.00	-	107,406,400.00	107,411,500.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)	-	35,760,000.00	40,303,500.00	-	35,760,000.00	-	35,760,000.00	-	36,117,700.00	36,121,600.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
016105800100	Adamawa State Investment Promotion Agency (ADIPA)	-	35,764,000.00	54,376,900.00	-	303,000,000.00	500,000,000.00	803,000,000.00	-	811,030,000.00	811,035,400.00
016105900100	Adamawa State Peace Commission	-	-	-	-	259,700,000.00	500,000,000.00	759,700,000.00	-	767,297,000.00	767,302,100.00
016106000100	Adamawa State liaison Office, Abuja	-	-	-	-	-	280,710,000.00	280,710,000.00	-	283,518,600.00	283,525,000.00
016106100100	Adamawa State liaison Office, Lagos	-	-	-	-	-	36,000,000.00	36,000,000.00	-	36,362,800.00	36,369,200.00
016106200100	Adamawa State liaison Office, Kaduna	-	-	-	-	-	11,679,900.00	11,679,900.00	-	11,799,300.00	11,805,700.00
016106300100	Adamawa State Nano Small & Medium Scale Business Enterprise	-	-	-	-	-	16,351,860.00	16,351,860.00	-	16,518,300.00	16,524,700.00
011200000000	**Adamawa State House of Assembly**	**4,823,163,386.47**	**3,894,769,160.00**	**10,337,826,930.00**	**7,147,818,935.26**	**5,998,937,622.00**	**-**	**5,998,937,622.00**	**-**	**6,058,930,300.00**	**6,058,940,600.00**
011200300100	Adamawa State House of Assembly (Legislature)	4,793,157,803.24	3,856,029,140.00	10,278,924,910.00	7,096,203,272.93	5,947,937,622.00	-	5,947,937,622.00	-	6,007,419,800.00	6,007,425,600.00
011200400100	House of Assembly Service Commission	30,005,583.23	38,740,020.00	58,902,020.00	51,615,662.33	51,000,000.00	-	51,000,000.00	-	51,510,500.00	51,515,000.00
012300000000	**Ministry of Information and Strategy**	**510,004,825.06**	**350,558,320.00**	**532,980,620.00**	**515,323,478.58**	**712,073,200.00**	**-**	**712,073,200.00**	**-**	**719,196,700.00**	**719,213,300.00**
012300100100	Ministry of Information and Strategy	386,781,579.25	243,333,200.00	369,949,500.00	330,439,433.51	470,001,400.00	-	470,001,400.00	-	474,703,100.00	474,706,800.00
012300300100	Adamawa Television Corporation (ATV)	48,995,854.54	34,842,160.00	52,974,160.00	30,495,430.00	54,377,700.00	-	54,377,700.00	-	54,921,600.00	54,924,400.00
012300400100	Adamawa Broadcasting Corporation (ABC)	31,153,524.26	31,857,330.00	48,438,430.00	50,522,474.55	86,573,700.00	-	86,573,700.00	-	87,440,300.00	87,444,600.00
012301300100	Government Printing Press (GPP)	22,641,505.78	17,880,000.00	27,185,600.00	55,297,448.23	56,120,400.00	-	56,120,400.00	-	56,681,700.00	56,683,900.00
012305500100	Adamawa Press Limited (APL)	20,432,361.23	22,645,630.00	34,432,930.00	48,568,692.29	45,000,000.00	-	45,000,000.00	-	45,450,000.00	45,453,600.00
012500000000	**Office of the Head of Service**	**466,876,871.97**	**685,292,950.00**	**1,041,880,950.00**	**1,234,940,293.19**	**2,017,884,400.00**	**-**	**2,017,884,400.00**	**-**	**2,038,065,300.00**	**2,038,078,500.00**
012500100100	Office of the Head of Service	244,214,225.21	401,596,870.00	610,561,270.00	868,489,934.12	1,299,129,400.00	-	1,299,129,400.00	-	1,312,121,800.00	1,312,125,700.00
012500500100	Establishment and Training Department	191,035,758.00	238,400,030.00	362,448,830.00	333,017,609.59	670,000,000.00	-	670,000,000.00	-	676,700,000.00	676,703,700.00
012500700100	Adamawa State Staff Pension Board	28,640,158.21	35,760,000.00	54,369,400.00	27,840,781.88	35,450,000.00	-	35,450,000.00	-	35,804,500.00	35,807,200.00
012500800100	Department of Labour and Productivity	2,986,730.55	9,536,050.00	14,501,450.00	5,591,967.60	13,305,000.00	-	13,305,000.00	-	13,439,000.00	13,441,900.00
014000000000	**Office of the State Auditor General**	**503,288,467.39**	**548,050,550.00**	**833,224,650.00**	**881,182,443.53**	**1,067,245,000.00**	**-**	**1,067,245,000.00**	**-**	**1,077,918,900.00**	**1,077,928,700.00**
014000100100	Office of the State Auditor General	474,260,119.36	493,806,520.00	750,750,920.00	808,528,739.42	827,674,000.00	-	827,674,000.00	-	835,951,200.00	835,955,900.00
014000200100	Office of the Auditor General for Local Government	5,293,742.77	4,523,640.00	6,879,640.00	-	12,936,000.00	-	12,936,000.00	-	13,066,300.00	13,068,100.00
014000300100	Audit Commission	23,734,605.26	49,720,390.00	75,594,090.00	72,653,704.11	226,635,000.00	-	226,635,000.00	-	228,901,400.00	228,904,700.00
014700000000	**Civil Service Commission (CSC)**	**53,595,605.79**	**61,537,000.00**	**93,559,300.00**	**62,515,562.75**	**135,000,000.00**	**-**	**135,000,000.00**	**-**	**136,350,000.00**	**136,353,100.00**
014700100100	Civil Service Commission	53,595,605.79	61,537,000.00	93,559,300.00	62,515,562.75	135,000,000.00	-	135,000,000.00	-	136,350,000.00	136,353,100.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
014900000000	**Local Government Service Commission**	**2,092,054.37**	**7,152,010.00**	**10,875,810.00**	**3,154,185.51**	**14,109,300.00**	**-**	**14,109,300.00**	**-**	**14,251,400.00**	**14,253,400.00**
014900100100	Local Government Service Commission	2,092,054.37	7,152,010.00	10,875,810.00	3,154,185.51	14,109,300.00	-	14,109,300.00	-	14,251,400.00	14,253,400.00
014800000000	**Adamawa State Independence Electoral Commission**	**12,415,358.82**	**26,976,480.00**	**41,014,680.00**	**45,893,986.71**	**39,752,200.00**	**945,049,900.00**	**984,802,100.00**	**-**	**994,650,500.00**	**994,652,500.00**
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)	12,415,358.82	26,976,480.00	41,014,680.00	45,893,986.71	39,752,200.00	945,049,900.00	984,802,100.00	-	994,650,500.00	994,652,500.00
016300000000	**Ministry for Special Duties**	**52,036,864.41**	**28,608,030.00**	**43,498,030.00**	**64,604,011.35**	**379,012,134.00**	**-**	**379,012,134.00**	**-**	**382,803,100.00**	**382,807,100.00**
016300100100	Ministry for Special Duties	52,036,864.41	28,608,030.00	43,498,030.00	64,604,011.35	379,012,134.00	-	379,012,134.00	-	382,803,100.00	382,807,100.00
020000000000	**Economic Sector**	**5,944,136,825.82**	**11,082,596,250.00**	**11,910,869,150.00**	**6,180,660,902.17**	**11,058,769,213.00**	**3,010,175,300.00**	**14,068,944,513.00**	**-**	**14,011,705,800.00**	**14,011,839,300.00**
021500000000	**Ministry of Agriculture**	**43,560,414.10**	**46,974,350.00**	**71,425,750.00**	**99,477,451.10**	**149,794,400.00**	**2,000,000,000.00**	**2,149,794,400.00**	**-**	**2,171,293,200.00**	**2,171,302,000.00**
021500100100	Ministry of Agriculture	31,037,487.76	32,908,740.00	50,035,740.00	78,778,061.58	121,363,200.00	2,000,000,000.00	2,121,363,200.00	-	2,142,577,100.00	2,142,580,400.00
021510200100	Adamawa Agricultural Development Program (AADP)	5,984,754.86	6,913,600.00	10,513,200.00	8,721,546.50	15,335,900.00	-	15,335,900.00	-	15,489,300.00	15,491,800.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	6,538,171.48	7,152,010.00	10,876,810.00	11,977,843.02	13,095,300.00	-	13,095,300.00	-	13,226,800.00	13,229,800.00
022000000000	**Ministry of Finance**	**3,395,437,754.19**	**8,100,484,370.00**	**7,649,802,970.00**	**3,335,031,793.08**	**6,907,512,113.00**	**(2,204,000,000.00)**	**4,703,512,113.00**	**-**	**4,855,593,600.00**	**4,855,615,500.00**
022000100100	Ministry of Finance	1,242,148,425.18	2,145,600,120.00	2,894,417,320.00	1,513,971,720.51	3,040,001,100.00	(1,200,000,000.00)	1,840,001,100.00	-	1,858,402,400.00	1,858,407,100.00
022000200100	Debt Management Agency	33,900,380.27	18,332,440.00	64,591,940.00	37,019,264.79	49,723,300.00	-	49,723,300.00	-	50,221,200.00	50,224,700.00
022000700100	Office of the Accountant General	2,051,152,987.83	4,941,206,930.00	3,177,539,530.00	1,783,666,626.19	2,817,093,400.00	(1,004,000,000.00)	1,813,093,400.00	-	1,936,266,800.00	1,936,272,100.00
022000800100	Board of Internal Revenue	26,396,171.46	987,882,960.00	1,501,906,160.00	374,181.59	1,000,694,313.00	-	1,000,694,313.00	-	1,010,703,200.00	1,010,708,400.00
022000900100	State Fiscal Transparency, Accountability and Sustainability Programme (SFTASP)	41,839,789.45	7,461,920.00	11,348,020.00	-	-	-	-	-	-	3,200.00
022200000000	**Ministry of Commerce, Trade and Industries**	**121,456,581.76**	**175,315,840.00**	**251,359,240.00**	**94,375,767.58**	**381,315,000.00**	**-**	**381,315,000.00**	**-**	**385,131,400.00**	**385,143,000.00**
022200100100	Ministry of Commerce	121,456,581.76	86,682,240.00	131,790,840.00	94,375,767.58	144,333,400.00	-	144,333,400.00	-	145,777,000.00	145,782,000.00
022201900100	Jimeta Ultra Modern Market Office	-	88,633,600.00	119,568,400.00	-	118,490,800.00	-	118,490,800.00	-	119,677,200.00	119,680,500.00
022202000100	Jimeta Ultra-Modern Shopping Mall	-	-	-	-	118,490,800.00	-	118,490,800.00	-	119,677,200.00	119,680,500.00
022900000000	**Ministry of Transportation**	**36,696,163.00**	**254,116,520.00**	**386,345,820.00**	**139,852,918.78**	**446,908,500.00**	**-**	**446,908,500.00**	**-**	**451,378,500.00**	**451,386,300.00**
022900100100	Ministry of Transportation	36,696,163.00	47,680,000.00	72,493,400.00	100,268,204.08	90,000,000.00	-	90,000,000.00	-	90,900,200.00	90,903,900.00
022905300100	Adamawa State Transport Board	-	206,436,520.00	313,852,420.00	39,584,714.70	356,908,500.00	-	356,908,500.00	-	360,478,300.00	360,482,400.00
023300000000	**Ministry of Mineral Resources Development**	**42,670,560.86**	**35,760,100.00**	**54,374,800.00**	**53,101,092.61**	**73,947,600.00**	**-**	**73,947,600.00**	**-**	**74,688,100.00**	**74,694,600.00**
023300100100	Ministry of Mineral Resources Development	29,964,545.41	17,880,020.00	27,187,720.00	29,123,321.07	42,554,900.00	-	42,554,900.00	-	42,981,300.00	42,984,500.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
023305200100	Adamawa State Mining Company	12,706,015.45	17,880,080.00	27,187,080.00	23,977,771.54	31,392,700.00	-	31,392,700.00	-	31,706,800.00	31,710,100.00
023400000000	**Ministry of Works**	**1,676,789,893.75**	**1,506,818,690.00**	**2,033,223,590.00**	**1,552,496,963.95**	**1,825,089,100.00**	**200,000,000.00**	**2,025,089,100.00**	**-**	**1,944,343,800.00**	**1,944,355,200.00**
023400100100	Ministry of Works	1,673,509,181.92	1,503,792,730.00	1,546,553,130.00	1,532,992,332.69	1,659,608,300.00	100,000,000.00	1,759,608,300.00	-	1,777,206,000.00	1,777,210,300.00
023400400100	Adamawa State Road Maintenance Agency	3,280,711.83	3,025,960.00	4,603,260.00	8,920,231.26	15,480,800.00	-	15,480,800.00	-	15,636,000.00	15,638,800.00
023400500100	Ministry of Energy Development	-	-	482,067,200.00	10,584,400.00	150,000,000.00	100,000,000.00	250,000,000.00	-	151,501,800.00	151,506,100.00
023600000000	**Ministry of Culture and Tourism**	**92,982,890.19**	**71,600,620.00**	**108,873,320.00**	**146,701,838.55**	**147,301,700.00**	**-**	**147,301,700.00**	**-**	**148,781,900.00**	**148,797,300.00**
023600100100	Ministry of Culture and Tourism	52,198,312.26	50,389,570.00	76,613,370.00	90,475,786.50	50,390,000.00	-	50,390,000.00	-	50,895,200.00	50,899,500.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)	4,729,450.79	4,768,010.00	7,251,610.00	9,277,560.76	17,070,300.00	-	17,070,300.00	-	17,242,200.00	17,245,100.00
023600400100	Arts Council	36,055,127.14	14,304,130.00	21,751,530.00	46,948,491.29	58,439,400.00	-	58,439,400.00	-	59,026,300.00	59,031,000.00
023605200100	Hotel and Tourism Board	-	2,138,910.00	3,256,810.00	-	21,402,000.00	-	21,402,000.00	-	21,618,200.00	21,621,700.00
023800000000	**Ministry of Budget and Economic Planning**	**170,992,357.00**	**621,733,060.00**	**945,245,860.00**	**149,331,768.01**	**442,151,800.00**	**-**	**442,151,800.00**	**-**	**446,575,300.00**	**446,585,400.00**
023800100100	Ministry of Budget and Economic Planning	131,702,907.71	444,233,210.00	675,381,210.00	86,112,364.67	289,448,500.00	-	289,448,500.00	-	292,343,300.00	292,346,400.00
023800200100	Adamawa State Planning Commission	24,326,096.20	100,049,650.00	152,109,750.00	37,034,320.12	75,203,300.00	-	75,203,300.00	-	75,955,500.00	75,958,100.00
023800400100	Adamawa State Bureau of Statistics	14,963,353.09	77,450,200.00	117,754,900.00	26,185,083.22	77,500,000.00	-	77,500,000.00	-	78,276,500.00	78,280,900.00
025000000000	**Fiscal Responsibility Commission**	**25,954,786.93**	**25,508,810.00**	**38,786,910.00**	**35,412,612.50**	**48,000,000.00**	**-**	**48,000,000.00**	**-**	**48,480,100.00**	**48,484,400.00**
025000100100	Fiscal Responsibility Commission	25,954,786.93	25,508,810.00	38,786,910.00	35,412,612.50	48,000,000.00	-	48,000,000.00	-	48,480,100.00	48,484,400.00
025200000000	**Ministry of Water Resources**	**80,341,876.76**	**62,282,070.00**	**94,700,870.00**	**210,692,611.91**	**211,088,600.00**	**-**	**211,088,600.00**	**-**	**213,199,600.00**	**213,209,700.00**
025200100100	Ministry of Water Resources	30,556,129.30	10,728,060.00	16,312,560.00	25,559,742.28	36,088,600.00	-	36,088,600.00	-	36,449,500.00	36,451,400.00
025210200100	Adamawa State Water Board	37,205,128.73	29,800,000.00	45,308,800.00	158,344,811.46	114,000,000.00	-	114,000,000.00	-	115,140,100.00	115,143,100.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	5,491,078.08	5,960,010.00	9,063,410.00	9,262,217.88	17,000,000.00	-	17,000,000.00	-	17,170,000.00	17,171,900.00
025210400100	Small Towns Water Supply Agency	7,089,540.65	15,794,000.00	24,016,100.00	17,525,840.29	44,000,000.00	-	44,000,000.00	-	44,440,000.00	44,443,300.00
025300000000	**Ministry of Housing and Urban Development**	**55,058,293.00**	**49,602,220.00**	**75,418,520.00**	**48,396,218.34**	**106,640,400.00**	**477,000,000.00**	**583,640,400.00**	**-**	**387,478,400.00**	**387,485,200.00**
025300100100	Ministry of Housing and Urban Development	43,849,587.34	38,150,620.00	58,004,420.00	26,919,390.83	58,005,700.00	200,000,000.00	258,005,700.00	-	58,587,100.00	58,590,300.00
025305300100	Adamawa State Urban Planning & Development Board	11,208,705.66	11,451,600.00	17,414,100.00	21,476,827.51	48,634,700.00	277,000,000.00	325,634,700.00	-	328,891,300.00	328,894,900.00
026000000000	**Ministry of Lands and Survey**	**64,469,811.02**	**57,962,330.00**	**88,131,730.00**	**92,876,010.91**	**104,252,600.00**	**2,287,175,300.00**	**2,391,427,900.00**	**-**	**2,415,345,300.00**	**2,415,354,000.00**
026000100100	Ministry of Lands and Survey	31,658,529.01	29,800,090.00	45,311,090.00	56,181,896.66	49,285,800.00	2,287,175,300.00	2,336,461,100.00	-	2,359,827,900.00	2,359,832,700.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
026000200100	Office of the Surveyor General	32,811,282.01	28,162,240.00	42,820,640.00	36,694,114.25	54,966,800.00	-	54,966,800.00	-	55,517,400.00	55,521,300.00
026500000000	**Ministry of Livestock & Aquaculture Development**	**23,264,598.63**	**23,777,010.00**	**36,151,810.00**	**147,262,816.12**	**131,349,900.00**	**250,000,000.00**	**381,349,900.00**	**-**	**385,163,900.00**	**385,167,200.00**
026500100100	Ministry of Livestock & Aquaculture Development	23,264,598.63	23,777,010.00	36,151,810.00	147,262,816.12	131,349,900.00	250,000,000.00	381,349,900.00	-	385,163,900.00	385,167,200.00
026600000000	**Ministry of Entrepreneurship Development**	**91,127,271.61**	**35,760,200.00**	**54,371,800.00**	**36,758,805.79**	**44,990,600.00**	**-**	**44,990,600.00**	**-**	**45,440,600.00**	**45,444,900.00**
026600100100	Ministry of Entrepreneurship Development	91,127,271.61	35,760,200.00	54,371,800.00	36,758,805.79	44,990,600.00	-	44,990,600.00	-	45,440,600.00	45,444,900.00
026700000000	**Ministry of Rural Infrastructure & Community Development**	**23,333,573.02**	**14,900,060.00**	**22,656,160.00**	**38,892,232.94**	**38,426,900.00**	**-**	**38,426,900.00**	**-**	**38,812,100.00**	**38,814,600.00**
026700100100	Ministry of Rural Infrastructure & Community Development	23,333,573.02	14,900,060.00	22,656,160.00	38,892,232.94	38,426,900.00	-	38,426,900.00	-	38,812,100.00	38,814,600.00
030000000000	**Law and Justice Sector**	**3,359,448,342.51**	**1,079,894,290.00**	**2,497,723,390.00**	**4,767,671,972.10**	**7,509,694,578.00**	**(1,000,000,000.00)**	**6,509,694,578.00**	**-**	**6,574,799,000.00**	**6,574,821,300.00**
031800000000	**Adamawa State Judicial Service Commission**	**1,803,418,070.17**	**975,917,930.00**	**1,483,730,530.00**	**3,492,721,085.11**	**2,869,617,878.00**	**-**	**2,869,617,878.00**	**-**	**2,898,321,500.00**	**2,898,340,100.00**
031801100100	Adamawa State Judicial Service Commission	72,683,522.51	51,270,580.00	77,949,080.00	78,355,442.91	102,590,798.00	-	102,590,798.00	-	103,617,500.00	103,619,000.00
031805100100	High Court of Justice	1,197,335,892.17	682,777,600.00	1,038,048,000.00	2,831,113,938.00	1,702,643,020.00	-	1,702,643,020.00	-	1,719,672,300.00	1,719,677,400.00
031805200100	Customary Court of Appeal	137,268,361.22	67,503,930.00	102,632,930.00	147,664,113.28	275,776,860.00	-	275,776,860.00	-	278,536,600.00	278,540,700.00
031805300100	Sharia Court of Appeal	140,501,376.59	92,976,050.00	141,357,950.00	146,150,152.92	243,239,870.00	-	243,239,870.00	-	245,673,600.00	245,677,600.00
031805500100	Area Courts	255,628,917.68	81,389,770.00	123,742,570.00	289,437,438.00	545,367,330.00	-	545,367,330.00	-	550,821,500.00	550,825,400.00
032600000000	**Ministry of Justice**	**1,556,030,272.34**	**103,976,360.00**	**1,013,992,860.00**	**1,274,950,886.99**	**4,640,076,700.00**	**(1,000,000,000.00)**	**3,640,076,700.00**	**-**	**3,676,477,500.00**	**3,676,481,200.00**
032600100100	Ministry of Justice	1,556,030,272.34	103,976,360.00	1,013,992,860.00	1,274,950,886.99	4,640,076,700.00	(1,000,000,000.00)	3,640,076,700.00	-	3,676,477,500.00	3,676,481,200.00
050000000000	**Social Sector**	**4,477,348,134.09**	**7,359,550,500.00**	**10,413,570,100.00**	**6,703,325,696.11**	**12,942,774,890.00**	**5,220,000,000.00**	**18,162,774,890.00**	**-**	**10,920,640,100.00**	**10,920,744,000.00**
051300000000	**Ministry of Youth & Sports Development**	**364,257,074.58**	**424,230,220.00**	**644,980,820.00**	**765,755,070.91**	**2,568,140,900.00**	**(500,000,000.00)**	**2,068,140,900.00**	**-**	**2,088,825,600.00**	**2,088,836,900.00**
051300100100	Ministry of Youth and Sports Development	17,211,010.90	231,248,000.00	351,574,400.00	52,615,992.13	1,500,000,000.00	(500,000,000.00)	1,000,000,000.00	-	1,010,000,000.00	1,010,002,200.00
051305100100	Sports Council	128,849,857.13	26,102,150.00	39,688,150.00	298,789,444.00	320,183,500.00	-	320,183,500.00	-	323,385,800.00	323,390,000.00
051305300100	Adamawa United Foot Ball Club	218,196,206.55	166,880,070.00	253,718,270.00	414,349,634.78	747,957,400.00	-	747,957,400.00	-	755,439,800.00	755,444,700.00
051400000000	**Ministry of Women Affairs**	**117,757,582.45**	**71,520,100.00**	**108,742,000.00**	**255,001,467.25**	**435,002,200.00**	**-**	**435,002,200.00**	**-**	**439,355,400.00**	**439,361,600.00**
051400100100	Ministry of Women Affairs	117,757,582.45	71,520,100.00	108,742,000.00	255,001,467.25	435,002,200.00	-	435,002,200.00	-	439,355,400.00	439,361,600.00
051700000000	**Ministry of Education and Human Capital Development**	**3,287,594,477.75**	**5,122,725,710.00**	**7,012,795,810.00**	**4,016,053,247.58**	**8,269,218,400.00**	**2,499,000,000.00**	**10,768,218,400.00**	**-**	**7,290,409,600.00**	**7,290,480,000.00**
051700100100	Ministry of Education and Human Capital Development	88,173,983.12	225,401,480.00	342,688,680.00	106,394,916.80	207,568,800.00	3,550,000,000.00	3,757,568,800.00	-	209,645,400.00	209,650,000.00
051700300100	Adamawa State Universal Basic Education Board	374,081,917.59	187,290,220.00	284,745,520.00	75,473,561.03	104,834,400.00	-	104,834,400.00	-	105,882,900.00	105,886,600.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
051700800100	Adamawa State Library Board	3,458,658.57	2,384,030.00	3,627,330.00	5,665,342.00	5,468,800.00	-	5,468,800.00	-	5,524,500.00	5,527,700.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	2,490,977.08	13,112,040.00	19,938,140.00	6,846,376.38	13,481,400.00	-	13,481,400.00	-	13,616,600.00	13,619,400.00
051705100100	Post Primary Schools Mgt Board	1,130,041,992.92	935,720,240.00	1,422,602,040.00	1,155,707,530.15	1,750,279,100.00	(700,000,000.00)	1,050,279,100.00	-	1,060,783,100.00	1,060,788,500.00
051706400100	Education Resource Centre	26,467,043.15	95,360,030.00	144,980,830.00	58,615,282.51	161,488,300.00	40,000,000.00	201,488,300.00	-	203,503,400.00	203,506,200.00
051700500100	College of Agriculture, Science and Technology Ganye	26,825,068.99	25,571,400.00	38,880,700.00	38,326,793.72	51,280,700.00	-	51,280,700.00	-	51,794,000.00	51,797,500.00
051700400100	College of Legal Studies Yola	8,968,642.67	172,983,040.00	262,995,740.00	34,575,665.82	264,950,000.00	50,000,000.00	314,950,000.00	-	318,099,600.00	318,104,400.00
051701800100	Adamawa State Polytechnic Yola	5,398,611.74	287,403,120.00	436,952,920.00	44,964,334.47	488,750,000.00	-	488,750,000.00	-	493,637,500.00	493,644,500.00
051701900100	College of Education Hong	4,161,882.79	44,425,850.00	67,544,950.00	10,105,746.68	75,000,000.00	-	75,000,000.00	-	75,750,200.00	75,754,100.00
051702100100	Adamawa State University Mubi	1,460,389,290.00	2,682,000,000.00	3,302,042,600.00	2,277,536,190.47	4,045,137,400.00	(500,000,000.00)	3,545,137,400.00	-	3,580,589,100.00	3,580,595,400.00
051702200100	Adamawa State Scholarship Trust Fund	23,532,979.26	11,014,150.00	16,749,150.00	42,825,270.92	38,800,600.00	-	38,800,600.00	-	39,189,000.00	39,192,200.00
051702300100	College of Nursing Sciences Yola	110,383,910.62	140,060,110.00	212,943,010.00	154,035,283.38	241,425,600.00	-	241,425,600.00	-	243,840,400.00	243,846,300.00
051702400100	College of Health Technology Michika	23,219,519.25	300,000,000.00	456,104,200.00	4,980,953.25	132,003,300.00	59,000,000.00	191,003,300.00	-	192,916,400.00	192,922,700.00
051702500100	College of Technology, Innovation and Enterprenuership Studies Gulak	-	-	-	-	688,750,000.00	-	688,750,000.00	-	695,637,500.00	695,644,500.00
052100000000	**Ministry of Health and Human Services**	**557,702,221.45**	**1,427,596,480.00**	**2,170,440,280.00**	**1,222,352,579.64**	**1,245,768,590.00**	**514,000,000.00**	**1,759,768,590.00**	**-**	**1,102,049,500.00**	**1,102,065,500.00**
052100100100	Ministry of Health and Human Services	170,010,798.51	84,563,260.00	128,568,560.00	167,025,849.46	200,000,400.00	-	200,000,400.00	-	202,001,400.00	202,005,200.00
052100300100	Primary Health Care Development Agency	22,646,347.31	15,436,440.00	23,472,340.00	48,979,477.16	63,171,900.00	-	63,171,900.00	-	63,804,700.00	63,808,500.00
052100200100	Adamawa State Contributory Health Management Agency	9,521,988.76	953,600,000.00	1,449,784,300.00	208,078,431.76	123,100,390.00	364,000,000.00	487,100,390.00	-	491,973,300.00	491,977,200.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	11,829,998.85	11,021,260.00	16,758,160.00	16,475,909.56	20,351,000.00	-	20,351,000.00	-	20,554,900.00	20,557,200.00
052110200100	Adamawa State Hospital Services Management Board	166,569,080.13	250,000,000.00	380,085,800.00	459,421,204.76	520,975,000.00	150,000,000.00	670,975,000.00	-	323,715,200.00	323,717,400.00
052110300100	Adamawa Traditional Medicine Board	3,445,080.00	3,576,020.00	5,440,420.00	8,150,156.17	39,765,000.00	-	39,765,000.00	-	-	-
052111300100	Adamawa State Health Supplies Management Agency	10,487,014.94	7,572,190.00	11,515,490.00	17,991,941.39	25,000,000.00	-	25,000,000.00	-	-	-
052111400100	Adamawa State Specialist Hospital Yola	163,191,912.95	101,827,310.00	154,815,210.00	296,229,609.38	253,404,900.00	-	253,404,900.00	-	-	-
053500000000	**Ministry of Environment and Natural Resources Development**	**80,112,375.97**	**243,436,200.00**	**370,109,900.00**	**348,525,914.06**	**316,851,100.00**	**104,000,000.00**	**420,851,100.00**	**-**	**-**	**-**
053500100100	Ministry of Environment and Natural Resources Development	80,112,375.97	119,200,000.00	181,226,500.00	249,850,411.56	149,512,300.00	104,000,000.00	253,512,300.00	-	-	-
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)-Projects	-	124,236,200.00	188,883,400.00	98,675,502.50	167,338,800.00	-	167,338,800.00	-	-	-
055400000000	**Min of Reconstruction, Rehab, Reintegration Humanitarian Ser**	**18,227,123.52**	**28,950,370.00**	**44,020,170.00**	**27,503,436.75**	**49,127,700.00**	**2,603,000,000.00**	**2,652,127,700.00**	**-**	**-**	**-**

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	18,227,123.52	28,950,370.00	44,020,170.00	27,503,436.75	49,127,700.00	2,603,000,000.00	2,652,127,700.00	-	-	-
055100000000	**Ministry for Local Government Affairs**	**51,697,278.37**	**41,091,420.00**	**62,481,120.00**	**68,133,979.92**	**58,666,000.00**	**-**	**58,666,000.00**	**-**	**-**	**-**
055100100100	Ministry for Local Government Affairs	4,229,749.75	4,768,100.00	7,252,600.00	5,240,886.85	6,890,300.00	-	6,890,300.00	-	-	-
055100500100	Local Government Staff Pension Board	47,467,528.62	36,323,320.00	55,228,520.00	62,893,093.07	51,775,700.00	-	51,775,700.00	-	-	-

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Debt Service Expenditure by Administrative Classification

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Debt Service Expenditure	**31,422,260,377.81**	**16,992,921,840.00**	**23,649,874,840.00**	**31,345,343,018.92**	**33,187,135,300.00**	**(19,450,000,000.00)**	**13,737,135,300.00**	-	**13,874,506,900.00**	**13,874,507,500.00**
020000000	**Economic Sector**	**31,422,260,377.81**	**16,992,921,840.00**	**23,649,874,840.00**	**31,345,343,018.92**	**33,187,135,300.00**	**(19,450,000,000.00)**	**13,737,135,300.00**	-	**13,874,506,900.00**	**13,874,507,500.00**
022000000	Ministry of Finance	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	31,345,343,018.92	33,187,135,300.00	(19,450,000,000.00)	13,737,135,300.00	-	13,874,506,900.00	13,874,507,500.00
022000700	Office of the Accountant General	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	31,345,343,018.92	33,187,135,300.00	(19,450,000,000.00)	13,737,135,300.00	-	13,874,506,900.00	13,874,507,500.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Capital Expenditure	**119,602,272,479.55**	**348,961,829,990.00**	**453,747,028,313.00**	**192,120,097,945.66**	**373,690,964,682.00**	**33,198,824,700.00**	**406,889,789,382.00**	**2,146,394,800.00**	**404,847,574,900.00**	**408,929,405,200.00**
010000000000	Administration Sector	11,022,239,603.92	60,662,795,100.00	61,570,295,100.00	11,384,412,400.57	27,306,234,094.00	(6,366,750,000.00)	20,939,484,094.00	-	21,247,379,700.00	21,507,354,800.00
011100000000	Governor's Office	1,203,848,412.69	13,541,690,400.00	14,031,690,400.00	909,132,286.75	4,540,000,000.00	(456,750,000.00)	4,083,250,000.00	-	4,124,082,800.00	4,165,324,300.00
011100100100	Office of the Governor	-	650,000,000.00	650,000,000.00	-	-	-	-	-	-	-
011100100200	Office of the Deputy Governor	-	271,000,000.00	271,000,000.00	-	-	-	-	-	-	-
011100500100	Sustainable Development Goals (Former MDG's Office)	621,459,724.46	1,350,000,000.00	3,840,000,000.00	198,415,189.00	2,340,000,000.00	(456,750,000.00)	1,883,250,000.00	-	1,902,082,800.00	1,921,104,300.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	183,130,498.60	2,000,000,000.00	2,000,000,000.00	577,968,722.75	2,000,000,000.00	-	2,000,000,000.00	-	2,020,000,000.00	2,040,200,000.00
011101000100	Bureau for Public Procurement (BPP)	18,093,800.00	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
011101800100	Security and Special Services Department	85,000.00	4,525,690,400.00	4,525,690,400.00	119,100,375.00	-	-	-	-	-	-
011110100100	Community and Social Development Agency	374,250,432.63	1,100,000,000.00	1,100,000,000.00	-	-	-	-	-	-	-
011118500100	Department of Chieftaincy Affairs	-	3,500,000,000.00	1,500,000,000.00	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
011110300100	Boundary Commission	6,828,957.00	120,000,000.00	120,000,000.00	13,648,000.00	-	-	-	-	-	-
016100000000	Office of the Secretary to the State Government	7,260,991,707.58	40,040,700,000.00	42,510,700,000.00	9,630,535,128.21	21,693,859,094.00	(5,910,000,000.00)	15,783,859,094.00	-	16,040,198,100.00	16,248,100,700.00
016100100100	Office of the Secretary to the State Government	2,130,674,351.33	11,331,700,000.00	10,731,700,000.00	747,498,978.93	9,336,509,094.00	(4,210,000,000.00)	5,126,509,094.00	-	5,177,774,200.00	5,229,552,200.00
016102100100	Poverty Alleviation Agency	5,071,046,656.25	12,675,000,000.00	13,445,000,000.00	7,649,501,714.09	8,000,000,000.00	(1,200,000,000.00)	6,800,000,000.00	-	6,868,000,000.00	6,936,680,000.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	59,270,700.00	1,000,000,000.00	800,000,000.00	31,268,000.00	200,000,000.00	-	200,000,000.00	-	300,500,000.00	351,005,000.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	-	850,000,000.00	850,000,000.00	-	-	-	-	-	-	-
016105600100	State Action on Business Enabling Reforms (SABER)	-	14,000,000,000.00	16,500,000,000.00	1,202,266,435.19	4,069,350,000.00	(500,000,000.00)	3,569,350,000.00	-	3,605,043,900.00	3,641,094,700.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)	-	184,000,000.00	184,000,000.00	-	88,000,000.00	-	88,000,000.00	-	88,880,000.00	89,768,800.00
011200000000	Adamawa State House of Assembly	-	499,667,200.00	399,667,200.00	-	-	-	-	-	-	-
011200400100	House of Assembly Service Commission	-	499,667,200.00	399,667,200.00	-	-	-	-	-	-	-
012300000000	Ministry of Information and Strategy	1,881,661,251.71	5,195,676,500.00	3,448,176,500.00	319,110,623.14	572,375,000.00	-	572,375,000.00	-	578,098,800.00	583,879,800.00
012300100100	Ministry of Information and Strategy	34,645,767.56	814,874,800.00	354,874,800.00	-	354,000,000.00	-	354,000,000.00	-	357,540,000.00	361,115,400.00
012300300100	Adamawa Television Corporation (ATV)	-	2,746,720,600.00	1,859,220,600.00	134,839,800.00	-	-	-	-	-	-
012300400100	Adamawa Broadcasting Corporation (ABC)	1,842,875,000.00	1,390,909,500.00	1,000,909,500.00	184,270,823.14	218,375,000.00	-	218,375,000.00	-	220,558,800.00	222,764,400.00
012301300100	Government Printing Press (GPP)	4,140,484.15	155,689,400.00	147,689,400.00	-	-	-	-	-	-	-
012305500100	Adamawa Press Limited (APL)	-	87,482,200.00	85,482,200.00	-	-	-	-	-	-	-
012500000000	Office of the Head of Service	-	157,500,000.00	152,500,000.00	-	-	-	-	-	-	-
012500700100	Adamawa State Staff Pension Board	-	147,500,000.00	142,500,000.00	-	-	-	-	-	-	-
012500800100	Department of Labour and Productivity	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
014000000000	Office of the State Auditor General	-	49,500,000.00	49,500,000.00	-	-	-	-	-	-	-
014000100100	Office of the State Auditor General	-	49,500,000.00	49,500,000.00	-	-	-	-	-	-	-
014700000000	Civil Service Commission (CSC)	-	555,000,000.00	715,000,000.00	381,429,362.47	-	-	-	-	-	-
014700100100	Civil Service Commission	-	555,000,000.00	715,000,000.00	381,429,362.47	-	-	-	-	-	-
014900000000	Local Government Service Commission	-	348,600,000.00	48,600,000.00	-	-	-	-	-	-	-
014900100100	Local Government Service Commission	-	348,600,000.00	48,600,000.00	-	-	-	-	-	-	-
014800000000	Adamawa State Independence Electoral Commission	675,738,231.94	248,120,000.00	188,120,000.00	144,205,000.00	-	-	-	-	-	-
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)	675,738,231.94	248,120,000.00	188,120,000.00	144,205,000.00	-	-	-	-	-	-
016300000000	Ministry for Special Duties	-	26,341,000.00	26,341,000.00	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
016300100100	Ministry for Special Duties	-	26,341,000.00	26,341,000.00	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
020000000000	Economic Sector	86,307,431,939.17	189,374,851,200.00	265,004,144,463.00	149,508,110,067.43	215,941,552,493.00	28,857,360,700.00	244,798,913,193.00	1,645,000,000.00	251,799,270,400.00	254,303,113,600.00
021500000000	Ministry of Agriculture	3,360,822,723.43	12,912,500,000.00	12,814,500,000.00	3,318,777,644.89	3,604,236,320.00	2,977,578,000.00	6,581,814,320.00	1,092,000,000.00	6,647,632,600.00	6,714,109,900.00
021500100100	Ministry of Agriculture	3,360,822,723.43	12,277,800,000.00	12,237,800,000.00	3,123,482,760.00	3,540,060,000.00	2,977,578,000.00	6,517,638,000.00	1,092,000,000.00	6,582,814,500.00	6,648,643,600.00
021510200100	Adamawa Agricultural Development Program (AADP)	-	208,500,000.00	208,500,000.00	57,213,805.98	-	-	-	-	-	-
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	-	426,200,000.00	368,200,000.00	138,081,078.91	64,176,320.00	-	64,176,320.00	-	64,818,100.00	65,466,300.00
022000000000	Ministry of Finance	6,842,035,009.47	6,324,267,800.00	8,825,767,800.00	6,821,836,001.77	10,475,000,000.00	12,450,000,000.00	22,925,000,000.00	-	13,054,250,000.00	13,184,792,500.00
022000100100	Ministry of Finance	6,696,671,909.45	5,720,000,000.00	8,261,500,000.00	6,692,441,946.75	10,475,000,000.00	11,000,000,000.00	21,475,000,000.00	-	11,589,750,000.00	11,705,647,500.00
022000700100	Office of the Accountant General	145,363,100.02	437,267,800.00	437,267,800.00	129,394,055.02	-	1,450,000,000.00	1,450,000,000.00	-	1,464,500,000.00	1,479,145,000.00
022000800100	Board of Internal Revenue	-	167,000,000.00	127,000,000.00	-	-	-	-	-	-	-
022200000000	Ministry of Commerce, Trade and Industries	9,606,109,838.89	21,188,000,000.00	23,538,000,000.00	11,766,331,731.38	20,224,285,090.00	(1,240,000,000.00)	18,984,285,090.00	-	19,174,128,000.00	19,365,869,400.00
022200100100	Ministry of Commerce	9,606,109,838.89	21,188,000,000.00	23,538,000,000.00	11,766,331,731.38	20,224,285,090.00	(1,240,000,000.00)	18,984,285,090.00	-	19,174,128,000.00	19,365,869,400.00
022900000000	Ministry of Transportation	-	853,575,000.00	1,066,150,000.00	9,950,000.00	500,000,000.00	(280,000,000.00)	220,000,000.00	-	222,200,000.00	224,422,000.00
022900100100	Ministry of Transportation	-	241,000,000.00	853,575,000.00	9,950,000.00	500,000,000.00	(280,000,000.00)	220,000,000.00	-	222,200,000.00	224,422,000.00
022905300100	Adamawa State Transport Board	-	612,575,000.00	212,575,000.00	-	-	-	-	-	-	-
023300000000	Ministry of Mineral Resources Development	7,793,700.00	2,298,022,300.00	1,040,022,300.00	576,465,539.76	300,000,000.00	600,000,000.00	900,000,000.00	-	961,738,200.00	971,355,600.00
023300100100	Ministry of Mineral Resources Development	-	861,000,000.00	501,000,000.00	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
023305200100	Adamawa State Mining Company	7,793,700.00	1,437,022,300.00	539,022,300.00	576,465,539.76	-	600,000,000.00	600,000,000.00	-	658,738,200.00	665,325,600.00
023400000000	Ministry of Works	57,892,177,914.49	87,316,000,000.00	128,003,500,000.00	93,705,368,705.69	120,862,306,430.00	1,200,000,000.00	122,062,306,430.00	-	109,497,743,100.00	110,581,593,200.00
023400100100	Ministry of Works	57,892,177,914.49	87,036,000,000.00	127,811,000,000.00	93,705,368,705.69	117,312,306,430.00	1,200,000,000.00	118,512,306,430.00	-	105,912,243,100.00	106,960,238,200.00
023400400100	Adamawa State Road Maintenance Agency	-	130,000,000.00	80,000,000.00	-	-	-	-	-	-	-
023400500100	Ministry of Energy Development	-	150,000,000.00	112,500,000.00	-	3,550,000,000.00	-	3,550,000,000.00	-	3,585,500,000.00	3,621,355,000.00
023600000000	Ministry of Culture and Tourism	-	980,000,000.00	5,840,702,700.00	3,478,286,130.07	2,150,416,510.00	-	2,150,416,510.00	-	2,171,920,700.00	2,193,640,000.00
023600100100	Ministry of Culture and Tourism	-	270,000,000.00	5,398,702,700.00	3,478,286,130.07	2,150,416,510.00	-	2,150,416,510.00	-	2,171,920,700.00	2,193,640,000.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-	-
023600400100	Arts Council	-	280,000,000.00	280,000,000.00	-	-	-	-	-	-	-
023605200100	Hotel and Tourism Board	-	370,000,000.00	102,000,000.00	-	-	-	-	-	-	-
023800000000	Ministry of Budget and Economic Planning	93,459,240.00	11,173,136,100.00	5,120,998,400.00	136,106,221.50	1,467,500,000.00	3,391,887,840.00	4,859,387,840.00	90,000,000.00	41,882,175,000.00	42,300,997,000.00
023800100100	Ministry of Budget and Economic Planning	2,490,000.00	10,488,856,100.00	4,446,718,400.00	33,315,000.00	1,002,500,000.00	3,391,887,840.00	4,394,387,840.00	50,000,000.00	41,412,525,000.00	41,826,650,500.00
023800200100	Adamawa State Planning Commission	79,370,000.00	225,000,000.00	215,000,000.00	74,038,721.50	280,000,000.00	-	280,000,000.00	40,000,000.00	282,800,000.00	285,628,000.00
023800400100	Adamawa State Bureau of Statistics	11,599,240.00	459,280,000.00	459,280,000.00	28,752,500.00	185,000,000.00	-	185,000,000.00	-	186,850,000.00	188,718,500.00
025000000000	Fiscal Responsibility Commission	8,500,000.00	695,000,000.00	625,000,000.00	10,855,758.00	120,000,000.00	-	120,000,000.00	-	121,200,000.00	122,412,000.00
025000100100	Fiscal Responsibility Commission	8,500,000.00	695,000,000.00	625,000,000.00	10,855,758.00	120,000,000.00	-	120,000,000.00	-	121,200,000.00	122,412,000.00
025200000000	Ministry of Water Resources	978,575,054.47	11,748,738,700.00	8,110,738,700.00	3,201,416,576.47	7,148,474,123.00	2,193,958,000.00	9,342,432,123.00	250,000,000.00	9,601,496,900.00	9,697,513,300.00
025200100100	Ministry of Water Resources	809,085,027.90	6,200,000,000.00	5,360,000,000.00	2,226,429,858.92	4,227,012,953.00	1,573,958,000.00	5,800,970,953.00	250,000,000.00	5,656,980,900.00	5,713,551,100.00
025210200100	Adamawa State Water Board	122,740,767.00	4,330,324,500.00	2,030,324,500.00	925,322,322.15	1,933,128,370.00	620,000,000.00	2,553,128,370.00	-	2,946,299,700.00	2,975,762,800.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	12,244,957.19	868,414,200.00	540,414,200.00	-	485,400,000.00	-	485,400,000.00	-	490,254,100.00	495,157,000.00
025210400100	Small Towns Water Supply Agency	34,504,302.38	350,000,000.00	180,000,000.00	49,664,395.40	502,932,800.00	-	502,932,800.00	-	507,962,200.00	513,042,400.00
025300000000	Ministry of Housing and Urban Development	4,419,617,443.10	15,220,544,800.00	46,327,727,500.00	23,258,602,763.08	29,257,748,900.00	2,641,756,690.00	31,899,505,590.00	-	28,768,183,300.00	29,052,835,800.00
025300100100	Ministry of Housing and Urban Development	4,419,617,443.10	14,152,762,000.00	45,459,944,700.00	23,253,627,163.08	27,019,748,900.00	2,118,756,690.00	29,138,505,590.00	-	25,979,573,300.00	26,236,339,700.00
025305300100	Adamawa State Urban Planning & Development Board	-	1,067,782,800.00	867,782,800.00	4,975,600.00	2,238,000,000.00	523,000,000.00	2,761,000,000.00	-	2,788,610,000.00	2,816,496,100.00
026000000000	Ministry of Lands and Survey	610,124,548.47	4,050,376,700.00	6,565,009,823.00	72,061,976.90	3,959,098,500.00	3,293,641,000.00	7,252,739,500.00	-	3,998,689,500.00	4,038,676,700.00
026000100100	Ministry of Lands and Survey	606,824,048.47	3,246,278,200.00	5,650,911,323.00	72,061,976.90	1,650,000,000.00	3,293,641,000.00	4,943,641,000.00	-	1,666,500,000.00	1,683,165,000.00
026000200100	Office of the Surveyor General	3,300,500.00	804,098,500.00	914,098,500.00	-	2,309,098,500.00	-	2,309,098,500.00	-	2,332,189,500.00	2,355,511,700.00
026500000000	Ministry of Livestock & Aquaculture Development	61,355,261.25	1,001,224,700.00	1,001,224,700.00	72,414,000.00	661,500,000.00	-	661,500,000.00	213,000,000.00	668,115,100.00	674,796,600.00

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
026500100100	Ministry of Livestock & Aquaculture Development	61,355,261.25	1,001,224,700.00	1,001,224,700.00	72,414,000.00	661,500,000.00	-	661,500,000.00	213,000,000.00	668,115,100.00	674,796,600.00
026600000000	Ministry of Entrepreneurship Development	43,954,720.75	151,000,000.00	151,000,000.00	49,303,812.00	-	-	-	-	-	-
026600100100	Ministry of Entrepreneurship Development	43,954,720.75	151,000,000.00	151,000,000.00	49,303,812.00	-	-	-	-	-	-
026700000000	Ministry of Rural Infrastructure & Community Development	2,382,906,484.85	13,462,465,100.00	15,973,802,540.00	3,030,333,205.92	15,210,986,620.00	1,628,539,170.00	16,839,525,790.00	-	15,029,798,000.00	15,180,099,600.00
026700100100	Ministry of Rural Infrastructure & Community Development	2,028,987,009.79	11,162,465,100.00	11,973,802,540.00	2,935,700,005.86	9,748,276,620.00	1,628,539,170.00	11,376,815,790.00	-	9,512,459,500.00	9,607,584,300.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)	353,919,475.06	2,300,000,000.00	4,000,000,000.00	94,633,200.06	5,462,710,000.00	-	5,462,710,000.00	-	5,517,338,500.00	5,572,515,300.00
030000000000	Law and Justice Sector	1,699,860,175.71	5,977,757,600.00	7,227,757,600.00	3,596,280,452.37	4,396,000,000.00	-	4,396,000,000.00	-	4,439,960,000.00	4,484,359,600.00
031800000000	Adamawa State Judicial Service Commission	-	477,757,600.00	477,757,600.00	-	98,000,000.00	-	98,000,000.00	-	98,980,000.00	99,969,800.00
031801100100	Adamawa State Judicial Service Commission	-	77,737,500.00	77,737,500.00	-	-	-	-	-	-	-
031805100100	High Court of Justice	-	120,020,000.00	120,020,000.00	-	-	-	-	-	-	-
031805200100	Customary Court of Appeal	-	90,000,000.00	90,000,000.00	-	-	-	-	-	-	-
031805300100	Sharia Court of Appeal	-	90,000,000.00	90,000,000.00	-	-	-	-	-	-	-
031805500100	Area Courts	-	100,000,100.00	100,000,100.00	-	98,000,000.00	-	98,000,000.00	-	98,980,000.00	99,969,800.00
032600000000	Ministry of Justice	1,699,860,175.71	5,500,000,000.00	6,750,000,000.00	3,596,280,452.37	4,298,000,000.00	-	4,298,000,000.00	-	4,340,980,000.00	4,384,389,800.00
032600100100	Ministry of Justice	1,699,860,175.71	5,500,000,000.00	6,750,000,000.00	3,596,280,452.37	4,298,000,000.00	-	4,298,000,000.00	-	4,340,980,000.00	4,384,389,800.00
050000000000	Social Sector	20,572,740,760.75	92,946,426,090.00	119,944,831,150.00	27,631,295,025.29	126,047,178,095.00	10,708,214,000.00	136,755,392,095.00	501,394,800.00	127,360,964,800.00	128,634,577,200.00
051300000000	Ministry of Youth & Sports Development	4,192,553,484.05	7,178,575,500.00	16,783,495,500.00	6,709,295,823.05	16,873,111,360.00	-	16,873,111,360.00	-	17,041,842,700.00	17,212,261,300.00
051300100100	Ministry of Youth and Sports Development	4,192,553,484.05	7,158,575,500.00	16,763,495,500.00	6,709,295,823.05	16,873,111,360.00	-	16,873,111,360.00	-	17,041,842,700.00	17,212,261,300.00
051305100100	Sports Council	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
051400000000	Ministry of Women Affairs	15,950,500.00	7,500,000,000.00	4,865,000,000.00	99,541,601.43	2,241,380,000.00	-	2,241,380,000.00	245,800,000.00	2,263,793,800.00	2,286,431,900.00
051400100100	Ministry of Women Affairs	15,950,500.00	7,500,000,000.00	4,865,000,000.00	99,541,601.43	2,241,380,000.00	-	2,241,380,000.00	245,800,000.00	2,263,793,800.00	2,286,431,900.00
051700000000	Ministry of Education and Human Capital Development	12,793,653,011.60	55,140,551,300.00	70,297,139,360.00	16,045,256,713.03	65,186,480,167.00	4,060,000,000.00	69,246,480,167.00	-	63,752,695,200.00	64,390,222,900.00
051700100100	Ministry of Education and Human Capital Development	10,842,083,351.44	42,935,988,300.00	53,284,576,360.00	10,691,952,968.42	43,972,771,757.00	(3,550,000,000.00)	40,422,771,757.00	-	40,826,999,600.00	41,235,270,000.00
051700300100	Adamawa State Universal Basic Education Board	-	2,373,200,300.00	1,973,200,300.00	-	-	-	-	-	-	-
051700800100	Adamawa State Library Board	-	800,000,000.00	400,000,000.00	-	-	585,000,000.00	585,000,000.00	-	590,850,000.00	596,758,500.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	19,400,000.00	1,028,811,400.00	326,811,400.00	29,609,466.00	-	-	-	-	-	-
051705100100	Post Primary Schools Mgt Board	-	55,000,000.00	55,000,000.00	-	-	-	-	-	-	-
051706400100	Education Resource Centre	-	110,000,000.00	110,000,000.00	300,000.00	120,000,000.00	-	120,000,000.00	-	121,200,000.00	122,412,000.00
051700500100	College of Agriculture, Science and Technology Ganye	-	865,544,800.00	1,365,544,800.00	-	220,482,810.00	450,000,000.00	670,482,810.00	-	222,687,700.00	224,914,600.00
051700400100	College of Legal Studies Yola	-	878,451,500.00	798,451,500.00	-	-	-	-	-	-	-
051701800100	Adamawa State Polytechnic Yola	-	560,000,000.00	560,000,000.00	-	180,000,000.00	-	180,000,000.00	-	181,800,000.00	183,618,000.00
051701900100	College of Education Hong	-	150,000,000.00	150,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
051702100100	Adamawa State University Mubi	-	1,810,000,000.00	2,360,000,000.00	1,130,233,502.38	14,600,000,000.00	-	14,600,000,000.00	-	14,746,000,000.00	14,893,460,200.00
051702200100	Adamawa State Scholarship Trust Fund	955,274,241.88	1,057,000,000.00	6,687,000,000.00	4,102,523,570.92	5,500,000,000.00	5,675,000,000.00	11,175,000,000.00	-	5,555,000,000.00	5,610,550,000.00
051702300100	College of Nursing Sciences Yola	460,696,928.12	900,000,000.00	610,000,000.00	90,637,205.31	311,425,600.00	330,000,000.00	641,425,600.00	-	647,839,900.00	654,318,300.00
051702400100	College of Health Technology Michika	516,198,490.16	1,616,555,000.00	1,616,555,000.00	-	181,800,000.00	570,000,000.00	751,800,000.00	-	759,318,000.00	766,911,300.00
052100000000	Ministry of Health and Human Services	2,872,758,483.35	13,473,766,200.00	19,080,016,200.00	4,335,890,279.78	38,624,967,368.00	5,030,428,400.00	43,655,395,768.00	255,594,800.00	39,516,217,800.00	39,911,381,300.00
052100100100	Ministry of Health and Human Services	2,801,911,483.35	12,303,000,000.00	17,909,250,000.00	4,333,731,535.81	32,454,772,168.00	4,694,428,400.00	37,149,200,568.00	190,000,000.00	32,779,320,400.00	33,107,114,300.00
052100300100	Primary Health Care Development Agency	70,847,000.00	519,266,200.00	519,266,200.00	2,158,743.97	1,074,195,200.00	-	1,074,195,200.00	65,594,800.00	1,084,937,400.00	1,095,787,400.00
052100200100	Adamawa State Contributory Health Management Agency	-	261,500,000.00	261,500,000.00	-	5,096,000,000.00	(364,000,000.00)	4,732,000,000.00	-	5,146,960,000.00	5,198,429,600.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	-	180,000,000.00	180,000,000.00	-	-	200,000,000.00	200,000,000.00	-	-	-

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
052111300100	Adamawa State Health Supplies Management Agency	-	-	-	-	-	500,000,000.00	500,000,000.00	-	505,000,000.00	510,050,000.00
052111400100	Adamawa State Specialist Hospital Yola	-	210,000,000.00	210,000,000.00	-	-	-	-	-	-	-
053500000000	Ministry of Environment and Natural Resources Development	220,825,281.75	5,923,059,200.00	4,273,059,200.00	437,330,608.00	2,584,239,200.00	-	2,584,239,200.00	-	2,610,081,800.00	2,636,182,900.00
053500100100	Ministry of Environment and Natural Resources Development	212,384,062.50	5,548,820,000.00	3,898,820,000.00	437,330,608.00	2,210,000,000.00	-	2,210,000,000.00	-	2,232,100,100.00	2,254,421,300.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)- Projects	8,441,219.25	374,239,200.00	374,239,200.00	-	374,239,200.00	-	374,239,200.00	-	377,981,700.00	381,761,600.00
055400000000	Min of Reconstruction, Rehab, Reintegration Humanitarian Ser	477,000,000.00	3,666,204,890.00	4,581,851,890.00	3,980,000.00	500,000,000.00	1,617,785,600.00	2,117,785,600.00	-	2,138,963,500.00	2,160,353,200.00
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	477,000,000.00	3,666,204,890.00	4,581,851,890.00	3,980,000.00	500,000,000.00	1,617,785,600.00	2,117,785,600.00	-	2,138,963,500.00	2,160,353,200.00
055100000000	Ministry for Local Government Affairs	-	64,269,000.00	64,269,000.00	-	37,000,000.00	-	37,000,000.00	-	37,370,000.00	37,743,700.00
055100100100	Ministry for Local Government Affairs	-	40,000,000.00	40,000,000.00	-	37,000,000.00	-	37,000,000.00	-	37,370,000.00	37,743,700.00
055100500100	Local Government Staff Pension Board	-	24,269,000.00	24,269,000.00	-	-	-	-	-	-	-

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Expenditure	**248,535,305,647.75**	**486,218,047,600.00**	**621,288,245,923.00**	**348,957,058,495.89**	**583,331,380,496.00**	**-**	**583,331,380,496.00**	**2,146,394,800.00**	**582,902,038,120.00**	**586,984,324,210.00**
2	**EXPENDITURES**	**248,535,305,647.75**	**486,218,047,600.00**	**621,288,245,923.00**	**348,957,058,495.89**	**583,331,380,496.00**	**-**	**583,331,380,496.00**	**2,146,394,800.00**	**582,902,038,120.00**	**586,984,324,210.00**
21	**PERSONNEL COST**	**52,522,371,889.30**	**74,227,057,900.00**	**74,935,973,630.00**	**66,328,181,397.32**	**104,231,043,377.00**	**(15,530,799,900.00)**	**88,700,243,477.00**	**-**	**97,057,350,520.00**	**97,057,364,110.00**
2101	**SALARY**	**23,493,108,972.19**	**26,044,437,200.00**	**26,699,437,200.00**	**26,596,741,234.50**	**37,073,958,592.00**	**(3,173,212,400.00)**	**33,900,746,192.00**	**-**	**42,077,934,950.00**	**42,077,937,190.00**
210101	**SALARIES AND WAGES**	**23,493,108,972.19**	**26,044,437,200.00**	**26,699,437,200.00**	**26,596,741,234.50**	**37,073,958,592.00**	**(3,173,212,400.00)**	**33,900,746,192.00**	**-**	**42,077,934,950.00**	**42,077,937,190.00**
21010101	BASIC-SALARY	22,966,806,333.63	24,741,307,300.00	25,241,307,300.00	26,084,606,272.28	34,808,646,616.00	(2,973,212,400.00)	31,835,434,216.00	-	39,994,103,960.00	39,994,106,100.00
21010102	OVER TIME PAYMENTS	-	2,012,400.00	2,012,400.00	-	2,113,020.00	-	2,113,020.00	-	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	282,420,556.56	1,126,709,500.00	1,126,709,500.00	188,366,855.84	1,711,306,469.00	-	1,711,306,469.00	-	1,728,419,570.00	1,728,419,650.00
21010104	BASIC WAGES	238,813,998.00	134,160,000.00	289,160,000.00	316,139,518.50	-	-	-	-	-	10.00
21010105	SALARIES ARREARS	5,068,084.00	40,248,000.00	40,248,000.00	7,628,587.88	551,892,487.00	(200,000,000.00)	351,892,487.00	-	355,411,420.00	355,411,430.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**15,394,339,839.50**	**23,361,811,500.00**	**24,491,811,500.00**	**29,295,450,117.16**	**38,628,959,785.00**	**(130,000,000.00)**	**38,498,959,785.00**	**-**	**38,515,872,680.00**	**38,515,883,950.00**
210201	**ALLOWANCES**	**15,373,520,798.50**	**23,318,209,500.00**	**24,448,209,500.00**	**29,215,961,940.28**	**37,981,339,708.00**	**(130,000,000.00)**	**37,851,339,708.00**	**-**	**37,862,098,850.00**	**37,862,109,330.00**
21020102	HOUSING/RENT ALLOWANCE	3,059,761,530.39	3,004,994,700.00	3,134,994,700.00	5,186,196,893.38	6,549,617,608.00	-	6,549,617,608.00	-	6,563,124,980.00	6,563,125,890.00
21020103	TRANSPORT ALLOWANCE	1,100,197,531.83	1,752,461,000.00	1,752,461,000.00	2,431,942,697.36	3,886,493,392.00	-	3,886,493,392.00	-	3,890,133,340.00	3,890,134,240.00
21020104	MEAL SUBSIDY	328,351,801.70	651,346,000.00	651,346,000.00	785,414,346.44	1,197,299,382.00	-	1,197,299,382.00	-	1,196,125,490.00	1,196,126,390.00
21020105	UTILITY ALLOWANCE	691,158,717.99	1,020,100,800.00	1,020,100,800.00	1,393,846,994.11	2,011,680,624.00	-	2,011,680,624.00	-	2,016,111,870.00	2,016,112,770.00
21020106	ENTERTAINMENT ALLOWANCE	76,044,028.70	133,647,900.00	133,647,900.00	106,453,428.91	267,322,382.00	-	267,322,382.00	-	267,986,590.00	267,987,270.00
21020107	LEAVE ALLOWANCE	964,937,355.32	1,536,463,500.00	1,536,463,500.00	1,827,193,436.51	2,372,546,890.00	-	2,372,546,890.00	-	2,378,751,940.00	2,378,752,820.00
21020108	DOMESTIC STAFF ALLOWANCE	967,372,023.81	1,353,519,600.00	1,353,519,600.00	1,443,802,240.74	2,457,401,135.00	-	2,457,401,135.00	-	2,461,623,860.00	2,461,624,520.00
21020109	SHIFT ALLOWANCE	382,483,405.54	558,525,800.00	558,525,800.00	371,851,195.52	455,756,750.00	-	455,756,750.00	-	442,235,220.00	442,235,440.00
21020110	CALL DUTY ALLOWANCE	340,839,711.79	610,018,200.00	610,018,200.00	323,567,806.53	390,746,410.00	-	390,746,410.00	-	394,653,930.00	394,654,060.00
21020111	CLINICAL ALLOWANCE	-	1,673,900.00	1,673,900.00	-	8,059,910.00	-	8,059,910.00	-	8,140,520.00	8,140,560.00
21020112	HARZARD ALLOWANCE	659,060,878.10	1,025,219,200.00	1,025,219,200.00	642,159,732.17	1,100,081,206.00	-	1,100,081,206.00	-	1,097,381,070.00	1,097,381,480.00
21020114	TEACHING ALLOWANCE	1,366,988,812.04	719,769,500.00	719,769,500.00	2,221,838,615.34	2,108,722,030.00	-	2,108,722,030.00	-	2,128,354,440.00	2,128,354,690.00
21020117	OUTFIT ALLOWANCE	177,768,221.06	218,819,100.00	218,819,100.00	186,120,644.30	291,438,087.00	-	291,438,087.00	-	294,352,530.00	294,352,670.00
21020118	SIWES ALLOWANCE	42,338,954.12	64,034,900.00	64,034,900.00	50,393,002.29	64,422,130.00	-	64,422,130.00	-	65,066,390.00	65,066,460.00
21020119	FIELD ALLOWANCE	42,421,073.30	66,902,500.00	66,902,500.00	50,436,041.43	64,545,820.00	-	64,545,820.00	-	65,066,390.00	65,066,460.00
21020120	JOURNAL ALLOWANCE	42,555,075.50	97,123,200.00	97,123,200.00	45,034,811.62	64,289,311.00	-	64,289,311.00	-	64,932,330.00	64,932,520.00
21020121	WIEGHING ALLOWANCE	92,042,430.04	154,161,000.00	154,161,000.00	84,956,739.74	101,375,020.00	-	101,375,020.00	-	102,388,830.00	102,388,950.00
21020122	HARDSHIP ALLOWANCE	26,103,291.32	41,611,100.00	41,611,100.00	32,918,019.69	60,185,285.00	-	60,185,285.00	-	60,787,200.00	60,787,300.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020123	RESPONSIBILITY ALLOWANCE	13,804,719.80	38,281,700.00	38,281,700.00	13,756,885.65	22,279,760.00	-	22,279,760.00	-	22,502,600.00	22,502,680.00
21020126	TORCHLIGHT ALLOWANCE	10,681,499.91	13,008,500.00	13,008,500.00	13,775,120.38	30,393,187.00	-	30,393,187.00	-	30,697,160.00	30,697,240.00
21020127	UNIFORM ALLOWANCE	-	-	-	-	165,060.00	-	165,060.00	-	166,720.00	166,730.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	90,173,776.77	72,786,100.00	72,786,100.00	93,249,848.91	117,530,857.00	-	117,530,857.00	-	118,706,210.00	118,706,310.00
21020129	NEWPAPERS ALLOWANCE	376,198.79	2,837,700.00	2,837,700.00	318,294.08	340,940.00	-	340,940.00	-	344,350.00	344,370.00
21020130	SPECIAL ALLOWANCE	20,754,543.40	32,129,100.00	32,129,100.00	23,796,288.33	61,395,270.00	-	61,395,270.00	-	62,009,240.00	62,009,280.00
21020132	NON CLINICAL ALLOWANCE	168,389.64	348,700.00	348,700.00	113,906.64	198,660.00	-	198,660.00	-	200,650.00	200,660.00
21020133	REGULAR ALLOWANCE	736,244,951.00	321,984,000.00	821,984,000.00	752,294,875.67	210,000,000.00	(130,000,000.00)	80,000,000.00	-	80,800,000.00	80,800,010.00
21020135	FURNITURE ALLOWANCE	2,064,218,292.89	3,136,562,000.00	3,136,562,000.00	3,080,714,877.48	3,234,305,818.00	-	3,234,305,818.00	-	3,251,126,440.00	3,251,127,210.00
21020137	DRIVER'S ALLOWANCE	32,351,283.41	36,648,300.00	36,648,300.00	39,778,374.67	56,859,135.00	-	56,859,135.00	-	57,427,740.00	57,427,860.00
21020138	ADMIN ALLOWANCE	13,539,472.49	31,767,600.00	31,767,600.00	15,755,196.36	43,302,561.00	-	43,302,561.00	-	43,735,670.00	43,735,850.00
21020139	WARDROPE ALLOWANCE	24,050,350.40	45,828,300.00	45,828,300.00	28,954,464.60	207,951,380.00	-	207,951,380.00	-	210,030,950.00	210,031,050.00
21020140	ACADEMIC ALLOWANCE	194,339,767.65	239,716,900.00	239,716,900.00	229,703,723.75	289,464,540.00	-	289,464,540.00	-	292,359,250.00	292,359,370.00
21020141	ACCOMMODATION ALLOWANCE	220,865,333.60	236,785,800.00	236,785,800.00	227,767,986.04	936,374,114.00	-	936,374,114.00	-	945,737,950.00	945,738,130.00
21020142	ICT ALLOWANCE	14,338,680.90	8,775,800.00	8,775,800.00	15,593,695.36	21,867,940.00	-	21,867,940.00	-	22,086,640.00	22,086,680.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	3,752,799.07	33,507,000.00	33,507,000.00	4,399,178.08	7,819,150.00	-	7,819,150.00	-	7,897,350.00	7,897,410.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,573,435,896.23	6,056,850,100.00	6,556,850,100.00	7,491,862,578.20	9,289,107,964.00	-	9,289,107,964.00	-	9,219,053,010.00	9,219,054,000.00
210202	**SOCIAL CONTRIBUTIONS**	**20,819,041.00**	**43,602,000.00**	**43,602,000.00**	**79,488,176.88**	**647,620,077.00**	**-**	**647,620,077.00**	**-**	**653,773,830.00**	**653,774,620.00**
21020202	CONTRIBUTORY PENSION	20,819,041.00	43,602,000.00	43,602,000.00	28,688,176.88	-	-	-	-	-	10.00
21020203	GROUP LIFE INSURANCE	-	-	-	-	105,000,000.00	-	105,000,000.00	-	106,050,000.00	106,050,010.00
21020205	HOUSING FUND CONTRIBUTION	-	-	-	50,800,000.00	542,620,077.00	-	542,620,077.00	-	547,723,830.00	547,724,600.00
2103	**SOCIAL BENEFITS**	**13,634,923,077.60**	**24,820,809,200.00**	**23,744,724,930.00**	**10,435,990,045.66**	**28,528,125,000.00**	**(12,227,587,500.00)**	**16,300,537,500.00**	**-**	**16,463,542,890.00**	**16,463,542,970.00**
210301	**SOCIAL BENEFITS**	**13,634,923,077.60**	**24,820,809,200.00**	**23,744,724,930.00**	**10,435,990,045.66**	**28,528,125,000.00**	**(12,227,587,500.00)**	**16,300,537,500.00**	**-**	**16,463,542,890.00**	**16,463,542,970.00**
21030101	GRATUITY	2,886,464,641.77	11,700,000,000.00	10,123,915,730.00	274,873,233.55	9,673,915,800.00	(5,527,587,500.00)	4,146,328,300.00	-	4,187,791,590.00	4,187,791,610.00
21030102	PENSION	7,579,364,480.85	9,594,000,000.00	9,594,000,000.00	8,443,604,175.04	9,159,400,000.00	(4,350,000,000.00)	4,809,400,000.00	-	4,857,494,000.00	4,857,494,020.00
21030103	DEATH BENEFITS	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	1,706,261,647.07	1,560,000,000.00	(300,000,000.00)	1,260,000,000.00	-	1,272,600,000.00	1,272,600,010.00
21030106	OTHER PENSION ALLOWANCE GRATUITY EX-GRATIA AWARD	368,982,130.65	934,809,200.00	934,809,200.00	11,250,990.00	934,809,200.00	-	934,809,200.00	-	944,157,300.00	944,157,310.00
21030108	SEVERENCE GRATUITY FOR ALL POLITICAL OFFICE HOLDERS	1,100,000,000.00	1,032,000,000.00	1,532,000,000.00	-	7,200,000,000.00	(2,050,000,000.00)	5,150,000,000.00	-	5,201,500,000.00	5,201,500,020.00
22	**OTHER RECURRENT COSTS**	**76,410,661,278.90**	**63,029,159,710.00**	**92,605,243,980.00**	**90,508,779,152.90**	**105,409,372,437.00**	**(17,668,024,800.00)**	**87,741,347,637.00**	**-**	**80,997,112,700.00**	**80,997,554,900.00**
2202	**OVERHEAD COST**	**43,700,729,724.92**	**45,143,346,600.00**	**68,829,811,370.00**	**58,904,071,133.98**	**71,921,122,137.00**	**(799,274,800.00)**	**71,121,847,337.00**	**-**	**66,635,533,300.00**	**66,635,974,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,230,234,787.62**	**7,515,982,125.00**	**13,015,957,225.00**	**10,403,354,146.95**	**11,990,742,210.00**	**(97,307,300.00)**	**11,893,434,910.00**	**-**	**11,944,613,900.00**	**11,944,663,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	514,457,166.98	774,859,580.00	1,667,954,180.00	1,097,906,268.16	1,602,441,550.00	133,553,200.00	1,735,994,750.00	-	1,740,443,400.00	1,740,453,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,845,289,631.59	1,241,950,770.00	2,692,991,250.00	2,192,548,773.46	1,738,568,830.00	264,801,000.00	2,003,369,830.00	-	2,010,801,500.00	2,010,810,700.00

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22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	855,917,488.00	620,156,710.00	954,731,810.00	1,615,468,393.00	1,858,253,380.00	(440,392,500.00)	1,417,860,880.00	-	1,416,701,200.00	1,416,707,900.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,060,827,841.52	3,407,675,585.00	6,048,076,785.00	4,131,147,974.34	5,075,499,220.00	(17,871,000.00)	5,057,628,220.00	-	5,093,556,600.00	5,093,561,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	819,869,959.53	420,715,750.00	665,742,770.00	770,525,580.74	862,670,330.00	(38,349,500.00)	824,320,830.00	-	823,368,600.00	823,377,200.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	1,527,000.00	487,956,850.00	339,125,850.00	5,744,000.00	284,290,910.00	41,564,500.00	325,855,410.00	-	328,723,400.00	328,725,900.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	40,984,000.00	160,799,620.00	258,260,820.00	459,118,361.25	242,331,000.00	(13,785,000.00)	228,546,000.00	-	230,440,600.00	230,443,200.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	68,003,600.00	103,388,000.00	-	52,353,280.00	2,607,500.00	54,960,780.00	-	55,510,600.00	55,511,600.00
22020109	PER-DIEM/ESTACODES	91,361,700.00	333,863,660.00	285,685,760.00	130,894,796.00	274,333,710.00	(29,435,500.00)	244,898,210.00	-	245,068,000.00	245,071,900.00
220202	**UTILITIES - GENERAL**	**469,756,475.15**	**942,200,080.00**	**1,674,855,880.00**	**1,184,623,950.38**	**1,714,645,410.00**	**(505,512,355.00)**	**1,209,133,055.00**	**-**	**1,215,954,000.00**	**1,215,996,100.00**
22020201	ELECTRICITY CHARGES	309,449,762.15	402,004,200.00	1,057,241,080.00	822,684,787.02	1,090,077,970.00	(529,994,785.00)	560,083,185.00	-	563,172,300.00	563,179,200.00
22020202	TELEPHONE CHARGES	7,645,600.00	23,824,470.00	31,500,770.00	73,675,309.00	32,259,005.00	5,215.00	32,264,220.00	-	32,161,200.00	32,165,800.00
22020203	INTERNET ACCESS CHARGES	41,641,279.23	216,877,205.00	201,831,105.00	106,859,719.48	215,070,005.00	(7,392,500.00)	207,677,505.00	-	208,239,800.00	208,246,200.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	49,063,710.00	109,629,295.00	138,156,095.00	97,879,911.25	160,754,420.00	32,730,100.00	193,484,520.00	-	195,413,400.00	195,420,900.00
22020205	WATER RATES	3,039,300.00	17,468,870.00	24,862,690.00	3,359,160.00	23,562,840.00	5,215.00	23,568,055.00	-	23,602,300.00	23,606,400.00
22020206	SEWERAGE CHARGES	12,324,018.02	21,367,320.00	25,775,120.00	29,096,500.00	20,215,890.00	104,300.00	20,320,190.00	-	20,473,700.00	20,476,200.00
22020207	LEASED COMMUNICATION LINES(S)	3,501,000.00	16,878,970.00	14,646,970.00	8,976,000.00	17,664,550.00	104,300.00	17,768,850.00	-	17,544,300.00	17,546,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	10,391,620.00	56,278,140.00	81,832,840.00	11,270,830.00	37,055,320.00	(895,700.00)	36,159,620.00	-	36,521,800.00	36,523,500.00
22020209	OTHER UTILITY CHARGES	32,700,185.75	77,871,610.00	99,009,210.00	30,821,733.63	117,985,410.00	(178,500.00)	117,806,910.00	-	118,825,200.00	118,831,900.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,750,821,132.81**	**2,562,786,290.00**	**3,694,693,470.00**	**2,652,516,396.26**	**3,933,512,120.00**	**2,620,253,340.00**	**6,553,765,460.00**	**-**	**6,585,022,100.00**	**6,585,079,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	437,272,227.86	817,553,730.00	1,208,042,010.00	619,688,451.21	1,109,707,680.00	291,646,800.00	1,401,354,480.00	-	1,401,784,200.00	1,401,795,000.00
22020302	BOOKS	71,503,370.00	71,165,750.00	103,833,250.00	84,846,754.00	235,392,840.00	5,215.00	235,398,055.00	-	236,916,200.00	236,919,900.00
22020303	NEWSPAPERS	110,000.00	2,926,240.00	4,096,940.00	380,740.00	4,424,780.00	5,215.00	4,429,995.00	-	4,474,700.00	4,476,500.00
22020304	MAGAZINES & PERIODICALS	3,262,500.00	16,469,490.00	20,876,690.00	18,614,000.00	17,707,080.00	20,860.00	17,727,940.00	-	17,832,700.00	17,834,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	311,222,302.71	339,656,810.00	511,319,730.00	351,770,697.31	685,987,270.00	20,521,500.00	706,508,770.00	-	708,813,000.00	708,822,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	202,493,709.39	314,865,330.00	438,263,630.00	219,214,553.00	347,536,480.00	100,417,200.00	447,953,680.00	-	450,740,600.00	450,748,400.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	35,245,530.00	65,324,280.00	87,024,700.00	60,638,425.00	115,962,030.00	158,000,000.00	273,962,030.00	-	268,390,100.00	268,392,900.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	23,494,120.00	63,560,990.00	56,501,190.00	15,471,700.00	60,050,920.00	-	60,050,920.00	-	60,615,100.00	60,617,400.00
22020309	UNIFORMS & OTHER CLOTHING	31,753,900.00	120,900,670.00	153,352,170.00	126,083,000.00	103,604,980.00	52,150.00	103,657,130.00	-	103,729,300.00	103,733,200.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	37,972,450.63	104,659,620.00	102,350,320.00	30,054,842.00	86,024,610.00	72,500,000.00	158,524,610.00	-	160,110,100.00	160,111,800.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	112,070,530.00	174,038,310.00	358,689,270.00	220,319,644.60	249,420,570.00	36,250,000.00	285,670,570.00	-	287,626,300.00	287,628,600.00
22020312	OTHER MATERIALS AND SUPPLIES	482,360,492.22	457,807,140.00	631,067,440.00	892,979,289.14	899,141,280.00	(79,165,600.00)	819,975,680.00	-	825,052,500.00	825,060,300.00
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	2,060,000.00	8,851,530.00	11,664,630.00	12,454,300.00	10,940,100.00	20,000,000.00	30,940,100.00	-	31,249,600.00	31,249,900.00
22020314	FERTILIZER PAYMENT TO COMPANY	-	5,006,400.00	7,611,500.00	-	7,611,500.00	2,000,000,000.00	2,007,611,500.00	-	2,027,687,700.00	2,027,687,900.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,757,607,051.42**	**1,798,241,275.00**	**2,619,663,955.00**	**1,826,478,004.41**	**2,977,274,547.00**	**845,309,500.00**	**3,822,584,047.00**	**-**	**3,710,399,400.00**	**3,710,463,700.00**

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	326,068,343.39	436,555,450.00	595,350,550.00	383,284,177.06	598,408,305.00	21,650,500.00	620,058,805.00	-	609,314,100.00	609,324,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	210,793,523.57	243,654,475.00	361,321,275.00	153,120,056.00	385,287,800.00	25,891,900.00	411,179,700.00	-	373,819,400.00	373,830,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	244,252,490.00	214,292,670.00	343,597,270.00	283,114,263.32	461,556,490.00	601,672,600.00	1,063,229,090.00	-	1,005,202,700.00	1,005,211,400.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	418,091,759.14	270,113,610.00	404,990,410.00	188,642,145.50	485,720,400.00	(110,077,500.00)	375,642,900.00	-	375,090,900.00	375,101,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	143,490,751.25	236,149,925.00	376,092,325.00	272,465,398.00	283,505,002.00	92,650,500.00	376,155,502.00	-	377,080,600.00	377,091,100.00
22020406	OTHER MAINTENANCE SERVICES	410,564,684.07	324,185,165.00	429,869,865.00	531,877,632.62	621,063,440.00	(13,478,500.00)	607,584,940.00	-	597,470,900.00	597,481,500.00
22020407	MAINTENANCE OF AIRCRAFTS	3,595,500.00	691,540.00	1,051,540.00	751,000.00	51,094,200.00	(50,000,000.00)	1,094,200.00	-	1,105,300.00	1,106,000.00
22020408	MAINTENANCE OF SEA BOATS	-	26,040.00	39,740.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020410	MAINTENANCE OF STREET LIGHTINGS	-	1,311,200.00	1,993,700.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,300.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	750,000.00	15,475,600.00	24,629,080.00	380,000.00	16,536,710.00	-	16,536,710.00	-	16,702,100.00	16,702,500.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	-	29,800,000.00	45,305,700.00	-	35,000,000.00	-	35,000,000.00	-	35,350,000.00	35,350,200.00
22020413	MINOR ROAD MAINTENANCE	-	24,793,600.00	33,610,200.00	12,643,331.91	35,560,200.00	277,000,000.00	312,560,200.00	-	315,685,900.00	315,686,500.00
22020414	MAINTENANCE OF SOFTWARE	-	1,192,000.00	1,812,300.00	200,000.00	1,492,000.00	-	1,492,000.00	-	1,507,000.00	1,507,200.00
220205	**TRAINING - GENERAL**	**419,364,614.58**	**2,014,677,000.00**	**2,812,168,800.00**	**765,714,062.57**	**2,369,519,460.00**	**121,309,500.00**	**2,490,828,960.00**	**-**	**2,489,216,100.00**	**2,489,239,000.00**
22020501	LOCAL TRAINING	216,776,435.94	528,126,320.00	825,909,320.00	384,705,154.12	765,488,040.00	19,358,000.00	784,846,040.00	-	784,075,000.00	784,084,500.00
22020502	INTERNATIONAL TRAINING	16,752,000.00	435,147,790.00	504,536,490.00	38,832,600.00	236,083,340.00	1,586,000.00	237,669,340.00	-	231,828,900.00	231,833,700.00
22020503	OTHER TRAININGS	106,449,728.64	271,074,210.00	395,955,210.00	128,164,742.70	388,743,930.00	(148,435,500.00)	240,308,430.00	-	240,882,100.00	240,885,500.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	79,386,450.00	780,328,680.00	1,085,767,780.00	214,011,565.75	979,204,150.00	248,801,000.00	1,228,005,150.00	-	1,232,430,100.00	1,232,435,300.00
220206	**OTHER SERVICES - GENERAL**	**15,376,975,907.41**	**10,516,981,335.00**	**15,107,567,235.00**	**16,668,795,652.67**	**15,035,440,120.00**	**(6,027,863,710.00)**	**9,007,576,410.00**	**-**	**8,559,342,100.00**	**8,559,381,900.00**
22020601	SECURITY SERVICES	1,599,767,587.84	1,439,703,900.00	3,075,795,500.00	2,785,500,447.02	3,674,571,600.00	(911,265,250.00)	2,763,306,350.00	-	2,785,026,700.00	2,785,034,200.00
22020602	OFFICE RENT	2,000,000.00	40,976,560.00	39,266,660.00	1,297,428,949.50	129,016,180.00	(45,000,000.00)	84,016,180.00	-	84,856,900.00	84,858,700.00
22020603	RESIDENTIAL RENT	2,777,000.00	75,940,030.00	74,428,030.00	14,012,700.00	73,440,330.00	312,900.00	73,753,230.00	-	72,661,000.00	72,663,400.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	13,282,227,194.33	8,230,626,690.00	10,709,252,990.00	11,680,724,784.31	9,504,283,650.00	(5,201,000,000.00)	4,303,283,650.00	-	4,346,317,000.00	4,346,319,100.00
22020605	CLEANING & FUMIGATION SERVICES	114,725,939.12	279,150,325.00	450,484,725.00	290,194,988.57	508,428,170.00	71,129,000.00	579,557,170.00	-	447,614,500.00	447,623,500.00
22020606	POSTAGES & COURIER SERVICES	6,280,625.00	25,837,290.00	36,461,390.00	20,192,310.00	42,908,490.00	730,100.00	43,638,590.00	-	42,879,100.00	42,886,800.00
22020607	OFFICE SUPPORT SERVICES	369,197,561.12	424,746,540.00	721,877,940.00	580,741,473.27	1,102,791,700.00	57,229,540.00	1,160,021,240.00	-	779,986,900.00	779,996,200.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,315,117,276.07**	**3,047,194,260.00**	**4,250,553,360.00**	**2,365,329,755.16**	**7,427,752,718.00**	**(1,501,130,450.00)**	**5,926,622,268.00**	**-**	**5,609,235,800.00**	**5,609,262,800.00**
22020701	FINANCIAL CONSULTING	597,300,658.30	1,822,940,245.00	2,059,154,545.00	1,070,447,020.66	1,990,897,704.00	(999,947,850.00)	990,949,854.00	-	998,318,700.00	998,324,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	138,055,355.92	581,511,460.00	556,592,160.00	56,782,569.72	604,381,640.00	(100,435,500.00)	503,946,140.00	-	507,556,900.00	507,561,700.00
22020703	LEGAL SERVICES	1,086,703,282.99	141,977,865.00	847,475,065.00	721,631,077.00	3,084,665,372.00	(999,687,100.00)	2,084,978,272.00	-	2,105,162,500.00	2,105,167,700.00
22020704	ENGINEERING SERVICES	679,500.00	36,333,850.00	36,939,350.00	972,500.00	42,822,278.00	141,714,000.00	184,536,278.00	-	43,122,600.00	43,124,600.00
22020705	ARCHITECTURAL SERVICES	-	34,260,480.00	33,708,380.00	-	36,953,136.00	154,571,500.00	191,524,636.00	-	107,894,700.00	107,896,200.00
22020706	SURVEYING SERVICES	3,785,000.00	36,075,390.00	36,141,890.00	4,105,100.00	38,557,380.00	216,321,500.00	254,878,880.00	-	171,937,700.00	171,940,000.00

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22020707	AGRICULTURAL CONSULTING	-	643,680.00	978,780.00	-	672,600.00	-	672,600.00	-	679,400.00	679,700.00
22020709	OTHER CONSULTING SERVICES	488,593,478.86	393,451,290.00	679,563,190.00	511,391,487.78	1,628,802,608.00	86,333,000.00	1,715,135,608.00	-	1,674,563,300.00	1,674,568,300.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,649,361,102.90**	**2,188,198,410.00**	**3,853,026,830.00**	**2,422,282,372.93**	**3,493,694,817.00**	**(1,077,204,500.00)**	**2,416,490,317.00**	**-**	**2,395,609,500.00**	**2,395,639,500.00**
22020801	MOTOR VEHICLE FUEL COST	861,626,064.01	1,165,674,310.00	2,126,449,630.00	1,357,577,965.58	2,040,936,285.00	(551,484,000.00)	1,489,452,285.00	-	1,479,070,500.00	1,479,081,300.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	30,837,294.00	128,187,870.00	199,835,170.00	139,900,765.31	177,882,170.00	(1,478,500.00)	176,403,670.00	-	175,996,500.00	176,003,100.00
22020803	PLANT / GENERATOR FUEL COST	751,099,894.89	876,632,840.00	1,502,947,740.00	924,256,192.04	1,244,853,880.00	(524,242,000.00)	720,611,880.00	-	711,754,800.00	711,765,300.00
22020805	SEA BOAT FUEL COST	-	1,000,000.00	1,520,400.00	89,000.00	1,520,400.00	-	1,520,400.00	-	-	100.00
22020806	COOKING GAS/FUEL COST	5,797,850.00	16,703,390.00	22,273,890.00	458,450.00	28,502,082.00	-	28,502,082.00	-	28,787,700.00	28,789,700.00
220209	**FINANCIAL CHARGES - GENERAL**	**847,951,111.63**	**1,942,649,900.00**	**3,164,681,700.00**	**1,909,217,240.59**	**1,356,804,304.00**	**(390,399,785.00)**	**966,404,519.00**	**-**	**974,449,200.00**	**974,463,300.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	792,312,027.34	947,971,590.00	1,670,372,390.00	1,575,572,417.09	1,212,200,524.00	(390,405,000.00)	821,795,524.00	-	828,392,900.00	828,403,900.00
22020902	INSURANCE PREMIUM	55,639,084.29	993,356,470.00	1,492,299,070.00	333,644,724.00	143,624,280.00	5,215.00	143,629,495.00	-	145,066,800.00	145,069,100.00
22020903	OTHER FINANCIAL CHARGES	-	953,600.00	1,450,000.00	-	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22020904	OTHER CRF BANK CHARGES	-	368,240.00	560,240.00	99.50	579,500.00	-	579,500.00	-	585,500.00	586,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**13,883,540,265.33**	**12,614,435,925.00**	**18,636,642,915.00**	**18,705,759,552.06**	**21,621,736,431.00**	**5,213,270,960.00**	**26,835,007,391.00**	**-**	**23,151,691,200.00**	**23,151,785,100.00**
22021001	REFRESHMENT & MEALS	1,179,921,704.35	1,199,514,190.00	1,832,536,850.00	1,586,849,154.11	2,174,862,800.00	(630,640,000.00)	1,544,222,800.00	-	1,549,354,100.00	1,549,364,800.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,962,397,883.83	2,132,130,395.00	3,799,478,615.00	2,740,148,814.62	4,372,550,820.00	30,772,500.00	4,403,323,320.00	-	4,398,269,600.00	4,398,278,900.00
22021003	PUBLICITY & ADVERTISEMENTS	580,118,944.94	572,632,530.00	744,055,330.00	738,380,944.98	855,453,710.00	63,175,000.00	918,628,710.00	-	924,875,300.00	924,885,100.00
22021004	MEDICAL EXPENSES-LOCAL	288,340,355.25	321,859,240.00	413,479,840.00	601,504,970.00	596,480,430.00	61,386,000.00	657,866,430.00	-	454,986,900.00	454,996,100.00
22021005	SERVICES AND SCHOOL FEES PAYMENT	-	1,192,000.00	1,812,300.00	50,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,200.00
22021007	WELFARE PACKAGES	1,246,442,128.55	1,226,739,500.00	3,571,745,210.00	3,481,412,449.61	4,222,974,582.00	66,113,390.00	4,289,087,972.00	-	4,308,648,200.00	4,308,658,800.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	14,816,750.00	114,439,480.00	166,751,940.00	38,210,667.03	160,511,763.00	60,521,500.00	221,033,263.00	-	217,394,100.00	217,399,800.00
22021009	SPORTING ACTIVITIES	219,613,074.42	177,588,190.00	248,167,390.00	440,279,153.78	1,890,875,020.00	(496,500,000.00)	1,394,375,020.00	-	1,408,245,100.00	1,408,247,500.00
22021010	DIRECT TEACHING & LABORATORY COST	7,948,300.00	7,146,300.00	11,161,500.00	340,000.00	9,808,200.00	-	9,808,200.00	-	8,844,500.00	8,845,500.00
22021014	BUDGET PREPARATION EXPENSIS	1,243,336.15	11,301,220.00	16,470,620.00	3,517,600.00	47,605,730.00	(1,874,200.00)	45,731,530.00	-	45,735,000.00	45,737,900.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	5,244,822.00	92,485,450.00	134,313,450.00	61,856,500.00	161,652,350.00	2,607,500.00	164,259,850.00	-	165,801,700.00	165,802,800.00
22021020	FOREIGN SCHOLARSHIP SCHEME	-	20,101,820.00	25,909,920.00	1,234,100.00	21,291,400.00	-	21,291,400.00	-	21,254,700.00	21,254,900.00
22021021	SPECIAL DAYS/CELEBRATIONS	165,482,100.00	333,057,060.00	495,376,760.00	1,038,043,842.00	587,258,380.00	(128,484,000.00)	458,774,380.00	-	459,733,300.00	459,736,100.00
22021022	YOUTH CORPERS ALLOWANCE	3,260,000.00	11,503,740.00	15,771,340.00	3,495,000.00	14,590,760.00	62,580.00	14,653,340.00	-	13,363,400.00	13,365,300.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	96,163,205.98	236,326,420.00	1,068,844,320.00	65,939,911.25	292,055,436.00	(14,082,800.00)	277,972,636.00	-	274,846,600.00	274,854,900.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	16,915,000.00	42,412,720.00	57,496,020.00	19,412,688.90	60,522,842.00	(100,000.00)	60,422,842.00	-	61,027,300.00	61,029,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	6,266,929,188.51	2,128,012,660.00	3,770,545,900.00	6,091,344,634.02	3,438,432,748.00	558,417,010.00	3,996,849,758.00	-	3,880,265,700.00	3,880,276,600.00
22021026	MONITORING AND EVALUATION RECURRENT	71,702,147.00	384,145,960.00	471,882,260.00	338,215,224.00	391,766,060.00	521,500.00	392,287,560.00	-	395,442,700.00	395,446,600.00
22021028	PROVISION FOR OUTSTANDING LIABILITIES	10,000.00	5,006,400.00	7,611,500.00	-	22,611,500.00	2,151,057,800.00	2,173,669,300.00	-	2,195,406,100.00	2,195,406,400.00

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22021030	PAYMENT OF WAEC/NECO/JAMB	-	425,544,000.00	34,458,900.00	-	34,458,900.00	3,550,000,000.00	3,584,458,900.00	-	34,803,500.00	34,803,600.00
22021031	SETTLEMENT OF LIABILITY	1,756,991,324.35	1,490,000,000.00	1,504,203,700.00	1,455,523,897.76	2,018,403,700.00	44,317,180.00	2,062,720,880.00	-	2,083,348,400.00	2,083,349,200.00
22021036	CONTIGENCY FUND RECURRENT EXPENDITURE	-	1,681,296,650.00	244,569,250.00	-	244,569,300.00	(104,000,000.00)	140,569,300.00	-	247,015,000.00	247,015,100.00
2203	**LOANS AND ADVANCES**	**-**	**88,120.00**	**134,020.00**	**6,330,000.00**	**115,000.00**	**-**	**115,000.00**	**-**	**-**	**100.00**
220301	**STAFF LOANS & ADVANCES**	**-**	**88,120.00**	**134,020.00**	**6,330,000.00**	**115,000.00**	**-**	**115,000.00**	**-**	**-**	**100.00**
22030101	MOTOR CYCLE ADVANCES	-	88,120.00	134,020.00	40,000.00	115,000.00	-	115,000.00	-	-	-
22030107	FURNISHING ADVANCES	-	-	-	6,290,000.00	-	-	-	-	-	100.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**252,000,000.00**	**891,448,440.00**	**123,364,040.00**	**252,000,000.00**	**300,000,000.00**	**-**	**300,000,000.00**	**-**	**303,000,000.00**	**303,000,100.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**252,000,000.00**	**891,448,440.00**	**123,364,040.00**	**252,000,000.00**	**300,000,000.00**	**-**	**300,000,000.00**	**-**	**303,000,000.00**	**303,000,100.00**
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	252,000,000.00	891,448,440.00	123,364,040.00	252,000,000.00	300,000,000.00	-	300,000,000.00	-	303,000,000.00	303,000,100.00
2205	**SUBSIDIES GENERAL**	**-**	**1,354,710.00**	**2,059,710.00**	**1,035,000.00**	**1,000,000.00**	**-**	**1,000,000.00**	**-**	**1,010,000.00**	**1,010,100.00**
220501	**SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS**	**-**	**1,354,710.00**	**2,059,710.00**	**1,035,000.00**	**1,000,000.00**	**-**	**1,000,000.00**	**-**	**1,010,000.00**	**1,010,100.00**
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	-	1,354,710.00	2,059,710.00	1,035,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
2206	**PUBLIC DEBT CHARGES**	**31,422,260,377.81**	**16,992,921,840.00**	**23,649,874,840.00**	**31,345,343,018.92**	**33,187,135,300.00**	**(19,450,000,000.00)**	**13,737,135,300.00**	**-**	**13,874,506,900.00**	**13,874,507,500.00**
220601	**FOREIGN INTEREST / DISCOUNT**	**-**	**1,081,100,000.00**	**1,458,403,900.00**	**-**	**1,458,403,900.00**	**(1,000,000,000.00)**	**458,403,900.00**	**-**	**462,988,000.00**	**462,988,100.00**
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	-	1,081,100,000.00	1,458,403,900.00	-	1,458,403,900.00	(1,000,000,000.00)	458,403,900.00	-	462,988,000.00	462,988,100.00
220602	**DOMESTIC INTEREST / DISCOUNT**	**-**	**2,734,043,180.00**	**2,156,990,580.00**	**1,918,711,364.34**	**3,625,021,300.00**	**(2,700,000,000.00)**	**925,021,300.00**	**-**	**934,271,600.00**	**934,271,800.00**
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	-	1,435,523,990.00	182,821,890.00	1,918,711,364.34	1,650,852,600.00	(1,200,000,000.00)	450,852,600.00	-	455,361,200.00	455,361,300.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	-	1,298,519,190.00	1,974,168,690.00	-	1,974,168,700.00	(1,500,000,000.00)	474,168,700.00	-	478,910,400.00	478,910,500.00
220603	**FOREIGN PRINCIPAL**	**9,635,650,706.83**	**3,918,900,000.00**	**5,957,993,900.00**	**10,351,288,604.67**	**12,456,000,000.00**	**(4,650,000,000.00)**	**7,806,000,000.00**	**-**	**7,884,060,000.00**	**7,884,060,100.00**
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	9,635,650,706.83	3,918,900,000.00	5,957,993,900.00	10,351,288,604.67	12,456,000,000.00	(4,650,000,000.00)	7,806,000,000.00	-	7,884,060,000.00	7,884,060,100.00
220604	**DOMESTIC PRINCIPAL**	**21,786,609,670.98**	**9,258,878,660.00**	**14,076,486,460.00**	**19,075,343,049.91**	**15,647,710,100.00**	**(11,100,000,000.00)**	**4,547,710,100.00**	**-**	**4,593,187,300.00**	**4,593,187,500.00**
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	1,602,308,845.74	5,151,445,970.00	7,831,861,970.00	796,018,305.52	924,162,500.00	(400,000,000.00)	524,162,500.00	-	529,404,200.00	529,404,300.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	20,184,300,825.24	4,107,432,690.00	6,244,624,490.00	18,279,324,744.39	14,723,547,600.00	(10,700,000,000.00)	4,023,547,600.00	-	4,063,783,100.00	4,063,783,200.00
2207	**TRANSFERS-PAYMENT**	**1,035,671,176.17**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100.00**
220701	**TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT**	**1,035,671,176.17**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100.00**
22070105	10 % COST OF IGR COLLECTION	1,035,671,176.17	-	-	-	-	-	-	-	-	100.00
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**-**	**-**	**-**	**-**	**-**	**2,581,250,000.00**	**2,581,250,000.00**	**-**	**183,062,500.00**	**183,062,600.00**
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**-**	**-**	**-**	**-**	**-**	**2,581,250,000.00**	**2,581,250,000.00**	**-**	**183,062,500.00**	**183,062,600.00**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	-	-	-	-	-	2,581,250,000.00	2,581,250,000.00	-	183,062,500.00	183,062,600.00
23	**CAPITAL EXPENDITURE**	**119,602,272,479.55**	**348,961,829,990.00**	**453,747,028,313.00**	**192,120,097,945.66**	**373,690,964,682.00**	**33,198,824,700.00**	**406,889,789,382.00**	**2,146,394,800.00**	**404,847,574,900.00**	**408,929,405,200.00**
2301	**FIXED ASSETS PURCHASED**	**10,621,904,678.04**	**74,699,581,400.00**	**77,024,132,518.00**	**17,410,070,851.90**	**48,162,741,390.00**	**22,755,295,020.00**	**70,918,036,410.00**	**1,172,154,240.00**	**54,380,340,000.00**	**54,968,616,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**10,621,904,678.04**	**74,699,581,400.00**	**77,024,132,518.00**	**17,410,070,851.90**	**48,162,741,390.00**	**22,755,295,020.00**	**70,918,036,410.00**	**1,172,154,240.00**	**54,380,340,000.00**	**54,968,616,000.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23010101	PURCHASE / ACQUISITION OF LAND	-	2,295,600,000.00	4,680,233,123.00	944,924,876.10	1,000,000,000.00	3,984,894,000.00	4,984,894,000.00	-	1,010,000,000.00	1,020,100,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-	-
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	-	-	200,000,000.00	185,000,000.00	-	-	-	-	-	-
23010104	PURCHASE MOTOR CYCLES	-	933,500,000.00	353,500,000.00	-	161,504,200.00	-	161,504,200.00	-	163,119,300.00	164,750,500.00
23010105	PURCHASE OF MOTOR VEHICLES	5,446,671,909.45	5,281,865,000.00	3,396,865,000.00	2,781,262,429.50	3,915,472,300.00	5,826,784,000.00	9,742,256,300.00	-	6,001,679,000.00	6,061,695,900.00
23010106	PURCHASE OF VANS	-	3,938,000,000.00	7,312,500,000.00	4,429,245,984.00	3,775,000,000.00	6,180,000,000.00	9,955,000,000.00	-	3,994,550,000.00	4,034,495,500.00
23010107	PURCHASE OF TRUCKS	-	747,575,000.00	308,575,000.00	-	1,125,000,000.00	-	1,125,000,000.00	-	1,136,250,000.00	1,147,612,500.00
23010108	PURCHASE OF BUSES	-	364,987,500.00	1,527,562,500.00	227,830,501.25	2,590,000,000.00	(540,000,000.00)	2,050,000,000.00	-	1,565,500,000.00	1,581,155,000.00
23010109	PURCHASE OF SEA BOATS	8,000,000.00	85,000,000.00	85,000,000.00	-	50,500,000.00	(50,000,000.00)	500,000.00	-	505,000.00	510,100.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,700,000.00	5,151,486,000.00	5,256,604,400.00	300,000.00	1,662,363,650.00	2,491,654,520.00	4,154,018,170.00	50,000,000.00	2,630,058,300.00	2,653,329,100.00
23010113	PURCHASE OF COMPUTERS	-	410,979,300.00	378,979,300.00	-	85,000,000.00	236,600,000.00	321,600,000.00	-	85,850,000.00	86,708,500.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	105,983,500.00	100,483,500.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	12,160,000.00	12,160,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
23010116	PURCHASE OF TYPEWRITERS	-	500,000.00	500,000.00	-	-	-	-	-	-	-
23010117	PURCHASE OF SHREDDING MACHINES	-	500,000.00	500,000.00	-	-	-	-	-	-	-
23010118	PURCHASE OF SCANNERS	-	7,807,600.00	7,807,600.00	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,120,600.00
23010119	PURCHASE OF POWER GENERATING SET	4,140,484.15	415,125,200.00	364,125,200.00	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	980,000.00	3,406,595,200.00	2,156,595,200.00	-	92,000,000.00	(50,000,000.00)	42,000,000.00	42,000,000.00	42,420,000.00	42,844,200.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	-	1,115,000,000.00	1,295,000,000.00	-	216,965,910.00	350,000,000.00	566,965,910.00	-	572,635,600.00	578,362,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,219,764,798.06	3,681,205,000.00	8,422,929,595.00	1,564,413,723.14	17,216,372,720.00	1,981,000,000.00	19,197,372,720.00	87,154,240.00	17,534,986,600.00	17,710,337,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	752,346,000.00	702,346,000.00	-	-	-	-	-	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	500,091,763.46	13,251,617,200.00	12,121,617,200.00	1,002,267,655.92	4,070,982,810.00	(570,000,000.00)	3,500,982,810.00	-	3,758,192,700.00	3,795,774,700.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	374,760,200.00	374,760,200.00	65,278,911.90	164,000,000.00	-	164,000,000.00	-	165,640,000.00	167,296,400.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-	5,000,000.00	5,000,000.00	-	-	35,000,000.00	35,000,000.00	-	35,350,000.00	35,703,500.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	3,359,699,660.92	6,967,400,000.00	6,067,400,000.00	2,190,088,260.00	3,081,775,000.00	2,730,962,500.00	5,812,737,500.00	993,000,000.00	6,266,030,600.00	6,328,691,900.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	3,820,000,000.00	3,810,000,000.00	124,549,928.39	19,000,000.00	-	19,000,000.00	-	19,190,000.00	19,381,900.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	65,872,562.00	313,543,000.00	163,543,000.00	70,101,000.00	80,600,000.00	-	80,600,000.00	-	81,406,000.00	82,220,300.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	-	25,735,000.00	25,735,000.00	-	-	-	-	-	-	-
23010133	PURCHASES OF SURVEYING EQUIPMENT	-	50,500,000.00	40,500,000.00	-	27,500,000.00	10,000,000.00	37,500,000.00	-	37,875,000.00	38,253,800.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	6,325,000.00	2,197,960,800.00	3,117,960,800.00	160,311,800.00	1,200,000,000.00	(150,000,000.00)	1,050,000,000.00	-	1,060,500,000.00	1,071,105,000.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	-	1,305,513,900.00	3,092,013,900.00	1,433,948,897.04	140,000,000.00	500,000,000.00	640,000,000.00	-	646,400,000.00	652,864,000.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	535,000.00	739,850,700.00	606,850,700.00	4,998,000.00	385,500,000.00	(200,000,000.00)	185,500,000.00	-	187,355,000.00	189,228,600.00
23010143	PURCHASE OF DRILLING EQUIPMENTS	-	389,165,000.00	189,165,000.00	-	131,644,800.00	-	131,644,800.00	-	132,961,300.00	134,291,000.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23010145	PURCHASE OF COOLING EQUIPMENT	-	28,800,000.00	28,800,000.00	-	-	-	-	-	-	-
23010146	PURCHASE OF ICT EQUPMENTS	7,123,500.00	5,895,236,000.00	3,005,236,000.00	371,896,085.20	2,053,500,000.00	338,400,000.00	2,391,900,000.00	-	2,587,645,000.00	2,661,021,500.00
23010147	PURCHASE OF SCHOOL FURNITURES	-	1,051,000,000.00	901,000,000.00	263,609,275.86	1,006,000,000.00	(100,000,000.00)	906,000,000.00	-	915,060,000.00	924,210,600.00
23010148	PURCHASE OF SKILL ACQUISITION EQUIPMENTS	-	4,710,000,000.00	3,310,000,000.00	73,111,500.00	1,680,000,000.00	-	1,680,000,000.00	-	1,696,800,000.00	1,713,768,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	3,019,173,300.00	2,454,173,300.00	1,516,932,023.60	1,581,060,000.00	50,000,000.00	1,631,060,000.00	-	1,697,870,600.00	1,714,849,400.00
23010150	PURCHASE OF ELECTRONIC BILL BOARD	-	1,698,111,000.00	998,111,000.00	-	500,000,000.00	(300,000,000.00)	200,000,000.00	-	202,000,000.00	204,020,000.00
2302	**CONSTRUCTION / PROVISION**	**83,470,364,140.09**	**175,302,938,490.00**	**264,417,553,390.00**	**130,186,639,032.42**	**235,290,962,646.00**	**10,906,170,000.00**	**246,197,132,646.00**	**550,000,000.00**	**234,244,569,400.00**	**236,587,020,300.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**83,470,364,140.09**	**175,302,938,490.00**	**264,417,553,390.00**	**130,186,639,032.42**	**235,290,962,646.00**	**10,906,170,000.00**	**246,197,132,646.00**	**550,000,000.00**	**234,244,569,400.00**	**236,587,020,300.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,478,766,397.62	15,715,509,000.00	27,247,429,000.00	6,739,730,118.27	18,502,262,740.00	2,183,000,000.00	20,685,262,740.00	300,000,000.00	20,146,954,000.00	20,348,424,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	93,567,560.05	5,574,495,890.00	21,116,320,890.00	15,013,235,807.01	9,099,776,110.00	2,483,585,600.00	11,583,361,710.00	-	11,380,237,500.00	11,494,040,100.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,466,883,421.49	5,527,733,800.00	7,312,468,800.00	728,749,230.52	3,773,108,280.00	(400,000,000.00)	3,373,108,280.00	-	3,406,839,400.00	3,440,907,900.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	300,000,000.00	2,524,124,700.00	804,338,485.71	863,837,600.00	6,478,587,000.00	7,342,424,600.00	-	2,312,736,000.00	2,335,863,400.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	915,073,930.97	8,827,306,600.00	7,358,306,600.00	2,130,612,936.25	6,924,043,753.00	2,275,288,000.00	9,199,331,753.00	250,000,000.00	9,608,465,400.00	9,704,550,800.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	800,165,333.23	4,768,766,000.00	4,899,666,000.00	327,305,032.25	15,578,805,410.00	1,554,428,400.00	17,133,233,810.00	-	16,057,793,600.00	16,218,371,600.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	9,106,728,612.86	21,339,417,200.00	33,695,505,260.00	7,206,131,268.40	37,664,160,913.00	397,061,000.00	38,061,221,913.00	-	38,946,834,300.00	39,336,303,200.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	224,000,000.00	224,000,000.00	-	19,163,640.00	-	19,163,640.00	-	19,355,300.00	19,548,900.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	54,255,601.08	845,000,000.00	845,000,000.00	-	2,231,000,000.00	(250,000,000.00)	1,981,000,000.00	-	1,849,310,000.00	1,867,803,100.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	340,000,000.00	340,000,000.00	-	60,000,000.00	(29,000,000.00)	31,000,000.00	-	60,600,000.00	61,206,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	1,797,200,000.00	797,200,000.00	200,000,000.00	292,200,000.00	29,000,000.00	321,200,000.00	-	172,912,000.00	174,641,200.00
23020114	CONSTRUCTION / PROVISION OF ROADS	47,254,230,896.20	73,122,269,500.00	112,946,838,940.00	77,299,450,313.92	106,041,322,410.00	(1,295,780,000.00)	104,745,542,410.00	-	98,547,037,100.00	99,532,509,800.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,506,985,809.75	3,283,580,000.00	3,203,580,000.00	619,110,000.00	974,000,000.00	(500,000,000.00)	474,000,000.00	-	478,740,000.00	483,527,500.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	4,192,553,484.05	7,207,575,500.00	13,637,028,200.00	7,306,965,547.41	9,836,321,700.00	-	9,836,321,700.00	-	9,934,685,000.00	10,034,032,100.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	1,962,157.00	70,000,000.00	70,000,000.00	13,648,000.00	-	-	-	-	-	-
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,422,122,535.16	1,306,000,000.00	566,000,000.00	99,413,375.00	100,000,000.00	100,000,000.00	200,000,000.00	-	101,000,000.00	102,010,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	9,536,795,308.39	19,321,600,000.00	20,661,600,000.00	11,400,111,846.54	17,964,285,090.00	(820,000,000.00)	17,144,285,090.00	-	17,315,728,000.00	17,488,885,400.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	3,640,273,092.24	3,555,520,000.00	3,615,520,000.00	297,837,071.14	1,866,675,000.00	(500,000,000.00)	1,366,675,000.00	-	1,380,341,800.00	1,394,145,300.00
23020128	OTHER CONSTRUCTION	-	2,176,965,000.00	3,356,965,000.00	-	3,500,000,000.00	(1,000,000,000.00)	2,500,000,000.00	-	2,525,000,000.00	2,550,250,000.00
23020129	CONSTRUCTION OF FENCE	-	-	-	-	-	200,000,000.00	200,000,000.00	-	-	-
2303	**REHABILITATION / REPAIRS**	**12,307,721,129.41**	**43,761,320,000.00**	**51,969,022,000.00**	**27,537,956,391.72**	**54,871,425,156.00**	**(3,754,365,660.00)**	**51,117,059,496.00**	**-**	**46,016,885,000.00**	**46,465,928,500.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**12,307,721,129.41**	**43,761,320,000.00**	**51,969,022,000.00**	**27,537,956,391.72**	**54,871,425,156.00**	**(3,754,365,660.00)**	**51,117,059,496.00**	**-**	**46,016,885,000.00**	**46,465,928,500.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,635,531,218.81	5,878,500,000.00	5,512,169,000.00	1,345,686,261.95	1,305,000,000.00	950,000,000.00	2,255,000,000.00	-	2,277,550,000.00	2,300,325,500.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	19,800,000.00	975,052,800.00	1,559,585,800.00	580,429,953.04	931,100,000.00	1,958,539,170.00	2,889,639,170.00	-	940,411,000.00	949,815,200.00
23030103	REHABILITATION / REPAIRS - HOUSING	-	112,416,000.00	89,416,000.00	-	-	723,345,480.00	723,345,480.00	-	-	-

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	63,201,123.50	1,094,383,300.00	1,068,883,300.00	850,431,436.25	651,941,170.00	188,600,000.00	840,541,170.00	-	848,946,700.00	857,436,300.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	354,343,626.54	3,138,495,000.00	4,528,495,000.00	2,293,671,478.52	2,598,672,258.00	940,000,000.00	3,538,672,258.00	-	2,624,659,300.00	2,650,906,300.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	436,139,676.40	2,196,078,000.00	2,186,078,000.00	208,136,861.97	2,800,899,854.00	(550,000,000.00)	2,250,899,854.00	-	2,273,408,900.00	2,296,143,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	115,000,000.00	115,000,000.00	-	65,000,000.00	-	65,000,000.00	-	65,650,000.00	66,306,500.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	-	749,500,000.00	649,500,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	47,238,981.76	380,224,700.00	380,224,700.00	87,203,305.98	254,600,000.00	-	254,600,000.00	-	257,146,100.00	259,717,700.00
23030113	REHABILITATION / REPAIRS - ROADS	5,343,376,917.51	17,245,000,000.00	19,595,000,000.00	16,408,962,641.70	21,371,716,000.00	2,595,780,000.00	23,967,496,000.00	-	17,667,946,600.00	17,833,499,600.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	115,000,000.00	100,000,000.00	-	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,115,101,601.44	11,073,170,200.00	15,011,170,200.00	5,587,233,158.57	23,386,995,874.00	(9,895,630,310.00)	13,491,365,564.00	-	17,641,611,400.00	17,818,027,800.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	-	13,200,000.00	13,200,000.00	-	-	-	-	-	-	-
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	2,292,987,983.45	275,000,000.00	760,000,000.00	161,148,293.74	1,000,000,000.00	(565,000,000.00)	435,000,000.00	-	1,010,000,000.00	1,020,100,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	-	32,000,000.00	32,000,000.00	-	-	-	-	-	-	-
23030139	REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS	-	83,300,000.00	83,300,000.00	-	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,610,600.00
23030140	REHABILITATION/REPAIRS- ELECTRICAL EQUIPMENTS	-	200,000,000.00	200,000,000.00	-	200,000,000.00	(100,000,000.00)	100,000,000.00	-	101,000,000.00	102,010,000.00
23030141	REHABILITATION/REPAIRS- OFFICE EQUIPMENTS	-	85,000,000.00	85,000,000.00	15,053,000.00	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**1,104,705,213.54**	**2,324,000,000.00**	**3,714,711,000.00**	**137,613,751.61**	**4,174,757,700.00**	**(1,120,000,000.00)**	**3,054,757,700.00**	**42,000,000.00**	**3,085,305,300.00**	**3,116,158,500.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**1,104,705,213.54**	**2,324,000,000.00**	**3,714,711,000.00**	**137,613,751.61**	**4,174,757,700.00**	**(1,120,000,000.00)**	**3,054,757,700.00**	**42,000,000.00**	**3,085,305,300.00**	**3,116,158,500.00**
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	9,915,000.00	964,000,000.00	724,000,000.00	68,913,753.00	2,039,757,700.00	(100,000,000.00)	1,939,757,700.00	42,000,000.00	1,959,155,300.00	1,978,747,000.00
23040102	EROSION & FLOOD CONTROL	1,094,790,213.54	1,300,000,000.00	2,935,711,000.00	68,699,998.61	2,110,000,000.00	(1,000,000,000.00)	1,110,000,000.00	-	1,121,100,000.00	1,132,311,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	-	60,000,000.00	55,000,000.00	-	25,000,000.00	(20,000,000.00)	5,000,000.00	-	5,050,000.00	5,100,500.00
2305	**OTHER CAPITAL PROJECTS**	**12,097,577,318.47**	**52,873,990,100.00**	**56,621,609,405.00**	**16,847,817,918.01**	**31,191,077,790.00**	**4,411,725,340.00**	**35,602,803,130.00**	**382,240,560.00**	**67,120,475,200.00**	**67,791,681,900.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**12,097,577,318.47**	**52,873,990,100.00**	**56,621,609,405.00**	**16,847,817,918.01**	**31,191,077,790.00**	**4,411,725,340.00**	**35,602,803,130.00**	**382,240,560.00**	**67,120,475,200.00**	**67,791,681,900.00**
23050101	RESEARCH AND DEVELOPMENT	1,839,694,599.97	9,472,240,600.00	8,206,240,600.00	1,964,005,283.49	7,584,458,850.00	(970,000,000.00)	6,614,458,850.00	121,000,000.00	6,650,303,600.00	6,716,807,300.00
23050102	COMPUTER SOFTWARE ACQUISITION	606,824,048.47	16,557,610,900.00	18,888,610,900.00	1,265,326,473.49	5,195,417,390.00	(660,000,000.00)	4,535,417,390.00	-	4,540,372,000.00	4,585,776,100.00
23050103	MONITORING AND EVALUATION	1,561,116,042.87	3,387,125,000.00	3,403,875,000.00	135,286,703.00	4,767,830,990.00	(380,000,000.00)	4,387,830,990.00	53,200,000.00	4,431,709,300.00	4,476,026,700.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITES	80,838,530.50	452,700,000.00	497,700,000.00	40,598,775.00	515,350,560.00	(50,000,000.00)	465,350,560.00	13,240,560.00	470,004,100.00	474,704,300.00
23050105	PURCHASE OF SHARES	-	100,500,000.00	100,500,000.00	-	-	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	8,009,104,096.66	14,248,807,500.00	22,325,057,500.00	13,442,600,683.03	13,128,020,000.00	3,079,837,500.00	16,207,857,500.00	194,800,000.00	10,628,086,200.00	10,734,367,500.00
23050112	CONTIGENCY FUND FOR CAPITAL EXPENDITURE	-	8,655,006,100.00	3,199,625,405.00	-	-	3,391,887,840.00	3,391,887,840.00	-	40,400,000,000.00	40,804,000,000.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Total Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Expenditure	**248,535,305,647.75**	**486,218,047,600.00**	**621,288,245,923.00**	**348,957,058,495.89**	**583,331,380,496.00**	**-**	**583,331,380,496.00**	**2,146,394,800.00**	**582,902,038,120.00**	**586,984,324,210.00**
701	**GENERAL PUBLIC SERVICES**	**64,633,502,035.84**	**75,794,375,420.00**	**92,894,496,895.00**	**77,248,972,331.95**	**99,827,327,209.00**	**(9,043,524,660.00)**	**90,783,802,549.00**	**90,000,000.00**	**118,670,907,430.00**	**119,289,548,750.00**
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	25,190,845,463.79	29,352,155,260.00	44,062,419,530.00	32,319,981,407.73	41,593,792,373.00	8,146,000,000.00	49,739,792,373.00	-	40,242,243,580.00	40,413,358,760.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	13,350,177,305.75	13,056,650,790.00	23,914,080,360.00	19,219,983,922.19	21,041,853,310.00	(2,100,000,000.00)	18,941,853,310.00	-	19,131,276,090.00	19,171,817,900.00
70112	FINANCIAL AND FISCAL AFFAIRS	11,840,668,158.04	16,295,504,470.00	20,148,339,170.00	13,099,997,485.55	20,551,939,063.00	10,246,000,000.00	30,797,939,063.00	-	21,110,967,490.00	21,241,540,860.00
7013	GENERAL SERVICES	7,049,943,890.00	28,247,366,100.00	24,794,316,505.00	13,081,693,083.38	24,552,462,036.00	1,315,425,440.00	25,867,887,476.00	90,000,000.00	63,100,779,230.00	63,548,302,530.00
70131	GENERAL PERSONNEL SERVICES	1,573,229,065.42	3,210,825,170.00	3,690,585,570.00	3,205,825,879.45	4,878,167,410.00	-	4,878,167,410.00	-	4,926,953,150.00	4,926,977,540.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	620,821,558.51	13,195,439,070.00	7,025,717,675.00	966,853,177.19	2,695,568,960.00	3,391,887,840.00	6,087,456,800.00	90,000,000.00	43,122,527,050.00	43,540,253,150.00
70133	OTHER GENERAL SERVICES	4,855,893,266.06	11,841,101,860.00	14,078,013,260.00	8,909,014,026.74	16,978,725,666.00	(2,076,462,400.00)	14,902,263,266.00	-	15,051,299,030.00	15,081,071,840.00
7016	GENERAL PUBLIC SERVICES N.E.C.	718,452,304.25	310,483,780.00	264,521,980.00	249,954,821.92	193,937,500.00	945,049,900.00	1,138,987,400.00	-	1,150,377,720.00	1,150,379,860.00
70161	GENERAL PUBLIC SERVICES N.E.C.	718,452,304.25	310,483,780.00	264,521,980.00	249,954,821.92	193,937,500.00	945,049,900.00	1,138,987,400.00	-	1,150,377,720.00	1,150,379,860.00
7017	PUBLIC DEBT TRANSACTIONS	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	31,345,343,018.92	33,187,135,300.00	(19,450,000,000.00)	13,737,135,300.00	-	13,874,506,900.00	13,874,507,500.00
70171	PUBLIC DEBT TRANSACTIONS	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	31,345,343,018.92	33,187,135,300.00	(19,450,000,000.00)	13,737,135,300.00	-	13,874,506,900.00	13,874,507,500.00
7018	TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	252,000,000.00	891,448,440.00	123,364,040.00	252,000,000.00	300,000,000.00	-	300,000,000.00	-	303,000,000.00	303,000,100.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	252,000,000.00	891,448,440.00	123,364,040.00	252,000,000.00	300,000,000.00	-	300,000,000.00	-	303,000,000.00	303,000,100.00
703	**PUBLIC ORDER AND SAFETY**	**20,355,786,570.78**	**29,089,240,690.00**	**36,141,758,690.00**	**27,051,631,553.82**	**36,342,323,278.00**	**(11,352,333,000.00)**	**24,989,990,278.00**	**-**	**28,655,044,870.00**	**28,776,310,420.00**
7031	POLICE SERVICES	12,215,000.00	103,000,000.00	2,203,000,000.00	790,793,942.74	500,000,000.00	800,000,000.00	1,300,000,000.00	-	1,313,000,000.00	1,326,130,000.00
70311	POLICE SERVICES	12,215,000.00	103,000,000.00	2,203,000,000.00	790,793,942.74	500,000,000.00	800,000,000.00	1,300,000,000.00	-	1,313,000,000.00	1,326,130,000.00
7032	FIRE PROTECTION SERVICES	147,587,605.58	977,540,400.00	977,540,400.00	-	69,163,640.00	-	69,163,640.00	-	69,855,300.00	70,553,900.00
70321	FIRE PROTECTION SERVICES	147,587,605.58	977,540,400.00	977,540,400.00	-	69,163,640.00	-	69,163,640.00	-	69,855,300.00	70,553,900.00
7033	LAW COURTS	7,664,731,007.26	9,747,635,190.00	11,615,464,290.00	11,087,186,271.64	14,966,013,968.00	(1,000,000,000.00)	13,966,013,968.00	-	14,105,682,210.00	14,142,754,940.00
70331	LAW COURTS	7,664,731,007.26	9,747,635,190.00	11,615,464,290.00	11,087,186,271.64	14,966,013,968.00	(1,000,000,000.00)	13,966,013,968.00	-	14,105,682,210.00	14,142,754,940.00
7035	R & D PUBLIC ORDER AND SAFETY	-	5,900,000,000.00	2,925,000,000.00	-	1,350,000,000.00	-	1,350,000,000.00	-	1,363,500,000.00	1,377,135,000.00
70351	R&D PUBLIC ORDER AND SAFETY	-	5,900,000,000.00	2,925,000,000.00	-	1,350,000,000.00	-	1,350,000,000.00	-	1,363,500,000.00	1,377,135,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	12,531,252,957.94	12,361,065,100.00	18,420,754,000.00	15,173,651,339.44	19,457,145,670.00	(11,152,333,000.00)	8,304,812,670.00	-	11,803,007,360.00	11,859,736,580.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	12,531,252,957.94	12,361,065,100.00	18,420,754,000.00	15,173,651,339.44	19,457,145,670.00	(11,152,333,000.00)	8,304,812,670.00	-	11,803,007,360.00	11,859,736,580.00
704	**ECONOMIC AFFAIRS**	**77,668,139,699.08**	**160,772,578,540.00**	**208,778,455,180.00**	**119,673,864,258.54**	**181,933,796,204.00**	**6,734,107,860.00**	**188,667,904,064.00**	**463,000,000.00**	**175,109,423,460.00**	**176,805,997,810.00**
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	9,945,876,396.46	22,146,562,640.00	24,484,830,540.00	12,113,033,285.88	22,648,017,700.00	(1,659,243,310.00)	20,988,774,390.00	-	21,824,101,350.00	22,027,115,400.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	9,945,876,396.46	22,146,562,640.00	24,484,830,540.00	12,113,033,285.88	22,648,017,700.00	(1,659,243,310.00)	20,988,774,390.00	-	21,824,101,350.00	22,027,115,400.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	6,745,249,200.56	13,282,798,760.00	13,926,624,960.00	5,154,070,443.28	5,688,533,410.00	5,482,028,000.00	11,170,561,410.00	463,000,000.00	11,130,768,960.00	11,199,543,590.00
70421	AGRICULTURE	6,745,249,200.56	13,282,798,760.00	13,926,624,960.00	5,154,070,443.28	5,688,533,410.00	5,482,028,000.00	11,170,561,410.00	463,000,000.00	11,130,768,960.00	11,199,543,590.00
7043	FUEL AND ENERGY	449,687,430.01	3,919,110,410.00	5,773,671,810.00	2,070,303,482.59	8,024,912,650.00	1,708,539,170.00	9,733,451,820.00	-	7,751,665,500.00	7,826,161,590.00
70435	ELECTRICITY	190,689,904.85	2,474,110,410.00	3,678,671,810.00	816,550,836.82	6,795,912,650.00	1,558,539,170.00	8,354,451,820.00	-	6,409,375,500.00	6,470,448,690.00
70436	NON ELECTRIC ENERGY	258,997,525.16	1,445,000,000.00	2,095,000,000.00	1,253,752,645.77	1,229,000,000.00	150,000,000.00	1,379,000,000.00	-	1,342,290,000.00	1,355,712,900.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	64,528,539.16	2,349,397,100.00	1,110,011,800.00	648,071,566.56	399,253,120.00	600,000,000.00	999,253,120.00	-	1,061,984,930.00	1,071,608,990.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	64,528,539.16	2,349,397,100.00	1,110,011,800.00	648,071,566.56	399,253,120.00	600,000,000.00	999,253,120.00	-	1,061,984,930.00	1,071,608,990.00
7045	TRANSPORT	60,112,341,081.29	98,153,926,610.00	141,716,775,050.00	99,161,938,010.94	136,386,138,120.00	1,137,784,000.00	137,523,922,120.00	-	125,113,979,500.00	126,328,072,690.00
70451	ROAD TRANSPORT	60,112,341,081.29	98,153,926,610.00	141,716,775,050.00	99,161,938,010.94	136,386,138,120.00	1,137,784,000.00	137,523,922,120.00	-	125,113,979,500.00	126,328,072,690.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
7046	COMMUNICATION	-	16,348,234,410.00	17,565,874,510.00	502,963,165.20	7,049,412,594.00	(535,000,000.00)	6,514,412,594.00	-	6,472,017,100.00	6,581,718,700.00
70461	COMMUNICATION	-	16,348,234,410.00	17,565,874,510.00	502,963,165.20	7,049,412,594.00	(535,000,000.00)	6,514,412,594.00	-	6,472,017,100.00	6,581,718,700.00
7047	OTHER INDUSTRIES	350,457,051.61	802,748,610.00	765,866,510.00	23,484,304.10	67,528,610.00	-	67,528,610.00	-	68,206,120.00	68,209,850.00
70473	TOURISM	12,192,411.11	127,748,610.00	90,866,510.00	23,484,304.10	67,528,610.00	-	67,528,610.00	-	68,206,120.00	68,209,850.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	338,264,640.50	675,000,000.00	675,000,000.00	-	-	-	-	-	-	-
7048	R & D ECONOMIC AFFAIRS	-	3,769,800,000.00	3,434,800,000.00	-	1,670,000,000.00	-	1,670,000,000.00	-	1,686,700,000.00	1,703,567,000.00
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	-	3,769,800,000.00	3,434,800,000.00	-	1,670,000,000.00	-	1,670,000,000.00	-	1,686,700,000.00	1,703,567,000.00
705	**ENVIRONMENTAL PROTECTION**	**1,799,047,587.49**	**8,506,834,500.00**	**6,983,508,200.00**	**1,310,032,715.41**	**6,171,205,600.00**	**(896,000,000.00)**	**5,275,205,600.00**	**-**	**4,646,109,890.00**	**4,687,866,080.00**
7051	WASTE MANAGEMENT	-	-	-	-	333,964,200.00	-	333,964,200.00	-	337,303,900.00	340,677,000.00
70511	WASTE MANAGEMENT	-	-	-	-	333,964,200.00	-	333,964,200.00	-	337,303,900.00	340,677,000.00
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,799,047,587.49	8,506,834,500.00	6,983,508,200.00	1,310,032,715.41	5,787,241,400.00	(896,000,000.00)	4,891,241,400.00	-	4,258,305,990.00	4,296,184,080.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,799,047,587.49	8,506,834,500.00	6,983,508,200.00	1,310,032,715.41	5,787,241,400.00	(896,000,000.00)	4,891,241,400.00	-	4,258,305,990.00	4,296,184,080.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**9,801,619,003.66**	**39,706,726,520.00**	**65,090,412,143.00**	**25,598,621,665.91**	**26,835,967,613.00**	**19,266,091,300.00**	**46,102,058,913.00**	**-**	**35,804,314,540.00**	**36,109,755,240.00**
7061	HOUSING DEVELOPMENT	5,113,458,157.04	14,851,741,050.00	43,206,080,073.00	19,192,364,731.02	16,371,997,370.00	15,770,203,300.00	32,142,200,670.00	-	21,570,400,190.00	21,754,840,380.00
70611	HOUSING DEVELOPMENT	5,113,458,157.04	14,851,741,050.00	43,206,080,073.00	19,192,364,731.02	16,371,997,370.00	15,770,203,300.00	32,142,200,670.00	-	21,570,400,190.00	21,754,840,380.00
7062	COMMUNITY DEVELOPMENT	1,562,435,699.31	8,817,469,200.00	10,792,397,000.00	2,040,396,598.24	1,763,879,540.00	327,000,000.00	2,090,879,540.00	-	1,979,605,000.00	1,992,429,480.00
70621	COMMUNITY DEVELOPMENT	1,562,435,699.31	8,817,469,200.00	10,792,397,000.00	2,040,396,598.24	1,763,879,540.00	327,000,000.00	2,090,879,540.00	-	1,979,605,000.00	1,992,429,480.00
7063	WATER SUPPLY	1,703,602,612.15	13,927,516,270.00	9,881,935,070.00	4,213,072,999.02	8,600,090,703.00	3,068,888,000.00	11,668,978,703.00	-	12,153,309,350.00	12,260,475,380.00
70631	WATER SUPPLY	1,703,602,612.15	13,927,516,270.00	9,881,935,070.00	4,213,072,999.02	8,600,090,703.00	3,068,888,000.00	11,668,978,703.00	-	12,153,309,350.00	12,260,475,380.00
7064	STREET LIGHTING	1,422,122,535.16	2,110,000,000.00	1,210,000,000.00	152,787,337.63	100,000,000.00	100,000,000.00	200,000,000.00	-	101,000,000.00	102,010,000.00
70641	STREET LIGHTING	1,422,122,535.16	2,110,000,000.00	1,210,000,000.00	152,787,337.63	100,000,000.00	100,000,000.00	200,000,000.00	-	101,000,000.00	102,010,000.00
707	**HEALTH**	**8,963,139,897.84**	**23,757,973,680.00**	**29,961,442,075.00**	**12,430,927,432.93**	**50,465,588,228.00**	**5,689,428,400.00**	**56,155,016,628.00**	**1,593,394,800.00**	**51,465,518,520.00**	**51,890,724,360.00**
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	144,024,484.80	1,212,700,710.00	1,749,483,005.00	1,065,640,918.72	2,284,398,010.00	-	2,284,398,010.00	1,337,800,000.00	2,241,829,510.00	2,262,343,630.00
70711	PHARMACEUTICAL PRODUCTS	140,579,404.80	1,209,124,690.00	1,439,667,990.00	1,057,490,762.55	906,833,010.00	-	906,833,010.00	-	890,651,510.00	897,653,830.00
70712	OTHER MEDICAL PRODUCTS	3,445,080.00	3,576,020.00	309,815,015.00	8,150,156.17	1,377,565,000.00	-	1,377,565,000.00	1,337,800,000.00	1,351,178,000.00	1,364,689,800.00
7072	OUTPATIENT SERVICES	48,638,950.00	75,000,000.00	75,000,000.00	-	985,000,000.00	72,500,000.00	1,057,500,000.00	-	1,068,075,000.00	1,078,755,800.00
70721	GENERAL MEDICAL SERVICES	48,638,950.00	75,000,000.00	75,000,000.00	-	985,000,000.00	72,500,000.00	1,057,500,000.00	-	1,068,075,000.00	1,078,755,800.00
7073	HOSPITAL SERVICES	7,543,287,161.29	11,630,005,110.00	13,873,078,810.00	8,619,909,503.36	20,342,105,270.00	2,912,500,000.00	23,254,605,270.00	-	20,160,343,070.00	20,287,780,940.00
70731	GENERAL HOSPITAL SERVICES	6,501,411,591.10	10,725,131,300.00	12,415,217,100.00	7,942,708,468.98	18,040,712,070.00	840,000,000.00	18,880,712,070.00	-	18,018,649,880.00	18,124,852,430.00
70732	SPECIALIZED HOSPITAL SERVICES	1,041,875,570.19	903,827,310.00	1,456,815,210.00	671,801,034.38	713,404,900.00	2,000,000,000.00	2,713,404,900.00	-	464,600,000.00	469,246,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	1,046,500.00	1,046,500.00	5,400,000.00	1,587,988,300.00	72,500,000.00	1,660,488,300.00	-	1,677,093,190.00	1,693,682,510.00
7074	PUBLIC HEALTH SERVICES	408,474,838.52	9,708,693,100.00	12,388,300,200.00	1,927,357,090.48	24,187,460,298.00	2,704,428,400.00	26,891,888,698.00	235,594,800.00	25,301,978,990.00	25,547,011,400.00
70741	PUBLIC HEALTH SERVICES	408,474,838.52	9,708,693,100.00	12,388,300,200.00	1,927,357,090.48	24,187,460,298.00	2,704,428,400.00	26,891,888,698.00	235,594,800.00	25,301,978,990.00	25,547,011,400.00
7075	R & D HEALTH	-	30,000,000.00	30,000,000.00	11,604,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
70751	R & D HEALTH	-	30,000,000.00	30,000,000.00	11,604,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
7076	HEALTH N.E.C.	818,714,463.24	1,101,574,760.00	1,845,580,060.00	806,415,920.37	2,646,624,650.00	-	2,646,624,650.00	20,000,000.00	2,673,091,950.00	2,694,430,590.00
70761	HEALTH N.E.C.	818,714,463.24	1,101,574,760.00	1,845,580,060.00	806,415,920.37	2,646,624,650.00	-	2,646,624,650.00	20,000,000.00	2,673,091,950.00	2,694,430,590.00
708	**RECREATION, CULTURE AND RELIGION**	**5,291,528,468.32**	**17,647,349,130.00**	**30,501,470,630.00**	**14,043,353,071.35**	**25,681,265,390.00**	**(2,989,054,000.00)**	**22,692,211,390.00**	**-**	**22,919,149,730.00**	**23,044,459,170.00**
7081	RECREATIONAL AND SPORTING SERVICES	458,543,902.17	1,171,020,420.00	9,946,691,020.00	3,796,775,479.78	12,141,638,340.00	(465,000,000.00)	11,676,638,340.00	-	11,793,408,270.00	11,888,336,840.00
70811	RECREATIONAL AND SPORTING SERVICES	458,543,902.17	1,171,020,420.00	9,946,691,020.00	3,796,775,479.78	12,141,638,340.00	(465,000,000.00)	11,676,638,340.00	-	11,793,408,270.00	11,888,336,840.00
7082	CULTURAL SERVICES	496,810,584.42	4,458,068,210.00	7,660,166,110.00	4,047,315,902.97	5,726,995,650.00	(2,274,054,000.00)	3,452,941,650.00	-	3,487,476,840.00	3,512,081,420.00
70821	CULTURAL SERVICES	496,810,584.42	4,458,068,210.00	7,660,166,110.00	4,047,315,902.97	5,726,995,650.00	(2,274,054,000.00)	3,452,941,650.00	-	3,487,476,840.00	3,512,081,420.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
7083	BROADCASTING AND PUBLISHING SERVICES	2,871,283,460.57	7,066,613,820.00	5,711,536,120.00	1,735,256,671.88	1,864,194,840.00	-	1,864,194,840.00	-	1,882,839,860.00	1,885,062,710.00
70831	BROADCASTING AND PUBLISHING SERVICES	2,871,283,460.57	7,066,613,820.00	5,711,536,120.00	1,735,256,671.88	1,864,194,840.00	-	1,864,194,840.00	-	1,882,839,860.00	1,885,062,710.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,464,890,521.16	4,951,646,680.00	7,183,077,380.00	4,464,005,016.73	5,948,436,560.00	(250,000,000.00)	5,698,436,560.00	-	5,755,424,760.00	5,758,978,200.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,464,890,521.16	4,951,646,680.00	7,183,077,380.00	4,464,005,016.73	5,948,436,560.00	(250,000,000.00)	5,698,436,560.00	-	5,755,424,760.00	5,758,978,200.00
709	**EDUCATION**	**37,767,685,765.37**	**76,856,677,310.00**	**98,910,835,470.00**	**52,884,359,461.47**	**111,600,517,434.00**	**3,475,086,000.00**	**115,075,603,434.00**	**-**	**114,593,108,490.00**	**115,210,516,020.00**
7091	PRE-PRIMARY AND PRIMARY EDUCATION	524,959,200.99	2,895,973,120.00	2,555,928,420.00	372,560,027.37	998,802,680.00	891,086,000.00	1,889,888,680.00	-	1,908,787,930.00	1,922,336,990.00
70911	PRE-PRIMARY EDUCATION	-	-	-	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
70912	PRIMARY EDUCATION	524,959,200.99	2,895,973,120.00	2,555,928,420.00	372,560,027.37	798,802,680.00	891,086,000.00	1,689,888,680.00	-	1,706,787,930.00	1,718,316,990.00
7092	SECONDARY EDUCATION	24,721,375,139.68	31,745,899,740.00	31,015,997,100.00	31,384,507,003.94	36,089,659,160.00	(4,300,000,000.00)	31,789,659,160.00	-	40,140,301,600.00	40,252,104,130.00
70921	LOWER SECONDARY EDUCATION	-	-	-	-	5,779,000,000.00	-	5,779,000,000.00	-	5,836,790,000.00	5,895,157,900.00
70922	UPPER-SECONDARY EDUCATION	24,721,375,139.68	31,745,899,740.00	31,015,997,100.00	31,384,507,003.94	30,310,659,160.00	(4,300,000,000.00)	26,010,659,160.00	-	34,303,511,600.00	34,356,946,230.00
7094	TERTIARY EDUCATION	10,127,575,285.60	18,500,997,420.00	21,916,018,020.00	14,032,247,177.90	37,158,425,477.00	384,000,000.00	37,542,425,477.00	-	37,593,645,140.00	37,750,375,810.00
70941	FIRST STAGE OF TERTIARY EDUCATION	6,012,061,776.86	12,344,717,700.00	12,620,145,900.00	6,103,418,107.86	12,394,456,507.00	734,000,000.00	13,128,456,507.00	-	12,935,536,110.00	12,945,540,570.00
70942	SECOND STAGE OF TERTIARY EDUCATION	4,115,513,508.74	6,156,279,720.00	9,295,872,120.00	7,928,829,070.04	24,763,968,970.00	(350,000,000.00)	24,413,968,970.00	-	24,658,109,030.00	24,804,835,240.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	155,350,533.80	1,226,420,740.00	731,246,840.00	219,720,887.56	355,814,110.00	-	355,814,110.00	-	359,372,700.00	360,587,640.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	155,350,533.80	1,226,420,740.00	731,246,840.00	219,720,887.56	355,814,110.00	-	355,814,110.00	-	359,372,700.00	360,587,640.00
7096	SUBSIDIARY SERVICES TO EDUCATION	987,255,572.46	1,077,101,050.00	6,712,836,050.00	4,164,182,615.30	5,575,682,330.00	5,675,000,000.00	11,250,682,330.00	-	5,631,439,600.00	5,686,992,920.00
70961	SUBSIDIARY SERVICES TO EDUCATION	987,255,572.46	1,077,101,050.00	6,712,836,050.00	4,164,182,615.30	5,575,682,330.00	5,675,000,000.00	11,250,682,330.00	-	5,631,439,600.00	5,686,992,920.00
7097	R & D EDUCATION	265,103,571.14	1,691,357,330.00	1,292,600,630.00	295,748,848.12	984,359,710.00	185,000,000.00	1,169,359,710.00	-	1,181,054,450.00	1,189,188,420.00
70971	R & D EDUCATION	265,103,571.14	1,691,357,330.00	1,292,600,630.00	295,748,848.12	984,359,710.00	185,000,000.00	1,169,359,710.00	-	1,181,054,450.00	1,189,188,420.00
7098	EDUCATION N.E.C.	986,066,461.70	19,718,927,910.00	34,686,208,410.00	2,415,392,901.28	30,437,773,967.00	640,000,000.00	31,077,773,967.00	-	27,778,507,070.00	28,048,930,110.00
70981	EDUCATION N.E.C	986,066,461.70	19,718,927,910.00	34,686,208,410.00	2,415,392,901.28	30,437,773,967.00	640,000,000.00	31,077,773,967.00	-	27,778,507,070.00	28,048,930,110.00
710	**SOCIAL PROTECTION**	**22,254,856,619.37**	**54,086,291,810.00**	**52,025,866,640.00**	**18,715,296,004.52**	**44,473,389,540.00**	**(10,883,801,900.00)**	**33,589,587,640.00**	**-**	**31,038,461,190.00**	**31,169,146,360.00**
7102	OLD AGE	12,044,171,622.40	23,579,367,220.00	22,535,797,550.00	8,892,872,528.65	27,321,335,910.00	(11,927,587,500.00)	15,393,748,410.00	-	15,346,438,720.00	15,346,724,400.00
71021	OLD AGE	12,044,171,622.40	23,579,367,220.00	22,535,797,550.00	8,892,872,528.65	27,321,335,910.00	(11,927,587,500.00)	15,393,748,410.00	-	15,346,438,720.00	15,346,724,400.00
7103	SURVIVORS	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	1,706,261,647.07	1,665,000,000.00	(300,000,000.00)	1,365,000,000.00	-	1,378,650,000.00	1,378,650,020.00
71031	SURVIVORS	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	1,706,261,647.07	1,665,000,000.00	(300,000,000.00)	1,365,000,000.00	-	1,378,650,000.00	1,378,650,020.00
7104	FAMILY AND CHILDREN	278,870,814.22	4,104,530,300.00	1,841,752,200.00	571,712,604.79	880,365,370.00	-	880,365,370.00	-	889,172,260.00	890,996,590.00
71041	FAMILY AND CHILDREN	278,870,814.22	4,104,530,300.00	1,841,752,200.00	571,712,604.79	880,365,370.00	-	880,365,370.00	-	889,172,260.00	890,996,590.00
7105	UNEMPLOYMENT	4,219,026,281.25	5,458,874,200.00	9,552,419,700.00	6,132,680,101.39	5,459,347,880.00	(1,000,000,000.00)	4,459,347,880.00	-	4,503,941,510.00	4,544,346,850.00
71051	UNEMPLOYMENT	4,219,026,281.25	5,458,874,200.00	9,552,419,700.00	6,132,680,101.39	5,459,347,880.00	(1,000,000,000.00)	4,459,347,880.00	-	4,503,941,510.00	4,544,346,850.00
7106	HOUSING	-	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	623,000,000.00	2,861,000,000.00	-	2,889,610,000.00	2,918,506,100.00
71061	HOUSING	-	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	623,000,000.00	2,861,000,000.00	-	2,889,610,000.00	2,918,506,100.00
7107	SOCIAL EXCLUSSION N.E.C	621,459,724.46	1,300,000,000.00	3,250,000,000.00	28,948,941.00	1,800,000,000.00	(1,800,000,000.00)	-	-	-	-
71071	SOCIAL EXCLUSION N.E.C.	621,459,724.46	1,300,000,000.00	3,250,000,000.00	28,948,941.00	1,800,000,000.00	(1,800,000,000.00)	-	-	-	-
7108	R & D SOCIAL PROTECTION	-	-	-	-	53,470,000.00	-	53,470,000.00	-	54,004,700.00	54,544,800.00
71081	R & D SOCIAL PROTECTION	-	-	-	-	53,470,000.00	-	53,470,000.00	-	54,004,700.00	54,544,800.00
7109	SOCIAL PROTECTION N.E.C.	3,391,216,352.70	17,953,520,090.00	13,255,897,190.00	1,377,844,581.62	5,055,870,380.00	3,520,785,600.00	8,576,655,980.00	-	5,976,644,000.00	6,035,377,600.00
71091	SOCIAL PROTECTION N.E.C.	3,391,216,352.70	17,953,520,090.00	13,255,897,190.00	1,377,844,581.62	5,055,870,380.00	3,520,785,600.00	8,576,655,980.00	-	5,976,644,000.00	6,035,377,600.00

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Personnel Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Personnel Expenditure	**52,522,371,889.30**	**74,227,057,900.00**	**74,935,973,630.00**	**66,328,181,397.32**	**104,231,043,377.00**	**(15,530,799,900.00)**	**88,700,243,477.00**	**-**	**97,057,350,520.00**	**97,057,364,110.00**
701	**GENERAL PUBLIC SERVICES**	**5,157,470,517.43**	**10,440,114,700.00**	**10,440,114,700.00**	**8,692,988,383.17**	**16,990,209,420.00**	**(953,212,400.00)**	**16,036,997,020.00**	**-**	**16,197,368,730.00**	**16,197,372,650.00**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS**	**2,022,294,715.89**	**4,602,095,100.00**	**4,602,095,100.00**	**2,412,996,972.86**	**5,593,157,218.00**	**-**	**5,593,157,218.00**	**-**	**5,649,089,480.00**	**5,649,091,060.00**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	639,826,818.10	2,756,654,600.00	2,756,654,600.00	733,704,814.21	3,114,340,468.00	-	3,114,340,468.00	-	3,145,484,090.00	3,145,484,600.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,382,467,897.79	1,845,440,500.00	1,845,440,500.00	1,679,292,158.65	2,478,816,750.00	-	2,478,816,750.00	-	2,503,605,390.00	2,503,606,460.00
7013	**GENERAL SERVICES**	**3,104,877,088.05**	**5,802,632,300.00**	**5,802,632,300.00**	**6,220,135,575.11**	**11,242,866,902.00**	**(953,212,400.00)**	**10,289,654,502.00**	**-**	**10,392,552,030.00**	**10,392,554,230.00**
70131	GENERAL PERSONNEL SERVICES	1,025,564,503.01	1,396,347,600.00	1,396,347,600.00	1,427,357,890.97	2,468,988,710.00	-	2,468,988,710.00	-	2,493,679,050.00	2,493,680,040.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	330,415,174.58	865,061,100.00	865,061,100.00	525,680,569.18	847,917,160.00	-	847,917,160.00	-	856,396,650.00	856,397,350.00
70133	OTHER GENERAL SERVICES	1,748,897,410.45	3,541,223,600.00	3,541,223,600.00	4,267,097,114.96	7,925,961,032.00	(953,212,400.00)	6,972,748,632.00	-	7,042,476,330.00	7,042,476,840.00
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**30,298,713.49**	**35,387,300.00**	**35,387,300.00**	**59,855,835.21**	**154,185,300.00**	**-**	**154,185,300.00**	**-**	**155,727,220.00**	**155,727,360.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	30,298,713.49	35,387,300.00	35,387,300.00	59,855,835.21	154,185,300.00	-	154,185,300.00	-	155,727,220.00	155,727,360.00
703	**PUBLIC ORDER AND SAFETY**	**2,648,669,540.79**	**2,534,048,400.00**	**2,534,048,400.00**	**2,780,663,563.88**	**3,864,078,040.00**	**-**	**3,864,078,040.00**	**-**	**3,902,719,470.00**	**3,902,720,720.00**
7033	**LAW COURTS**	**2,605,422,489.04**	**2,439,983,300.00**	**2,439,983,300.00**	**2,723,233,847.17**	**3,788,074,390.00**	**-**	**3,788,074,390.00**	**-**	**3,825,955,710.00**	**3,825,956,840.00**
70331	LAW COURTS	2,605,422,489.04	2,439,983,300.00	2,439,983,300.00	2,723,233,847.17	3,788,074,390.00	-	3,788,074,390.00	-	3,825,955,710.00	3,825,956,840.00
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**43,247,051.75**	**94,065,100.00**	**94,065,100.00**	**57,429,716.71**	**76,003,650.00**	**-**	**76,003,650.00**	**-**	**76,763,760.00**	**76,763,880.00**
70361	PUBLIC ORDER AND SAFETY N.E.C.	43,247,051.75	94,065,100.00	94,065,100.00	57,429,716.71	76,003,650.00	-	76,003,650.00	-	76,763,760.00	76,763,880.00
704	**ECONOMIC AFFAIRS**	**1,320,600,738.34**	**2,133,287,000.00**	**2,133,287,000.00**	**1,684,248,160.71**	**2,390,344,660.00**	**-**	**2,390,344,660.00**	**-**	**2,414,248,760.00**	**2,414,250,410.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**127,182,704.20**	**168,722,600.00**	**168,722,600.00**	**215,637,080.63**	**280,427,010.00**	**-**	**280,427,010.00**	**-**	**283,231,350.00**	**283,231,500.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	127,182,704.20	168,722,600.00	168,722,600.00	215,637,080.63	280,427,010.00	-	280,427,010.00	-	283,231,350.00	283,231,500.00
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**976,258,219.70**	**1,588,122,700.00**	**1,588,122,700.00**	**1,154,765,237.43**	**1,681,452,790.00**	**-**	**1,681,452,790.00**	**-**	**1,698,267,560.00**	**1,698,268,190.00**
70421	AGRICULTURE	976,258,219.70	1,588,122,700.00	1,588,122,700.00	1,154,765,237.43	1,681,452,790.00	-	1,681,452,790.00	-	1,698,267,560.00	1,698,268,190.00
7043	**FUEL AND ENERGY**	**5,427,427.38**	**11,099,000.00**	**11,099,000.00**	**8,900,868.48**	**10,918,770.00**	**-**	**10,918,770.00**	**-**	**11,028,000.00**	**11,028,090.00**
70435	ELECTRICITY	5,427,427.38	11,099,000.00	11,099,000.00	8,900,868.48	10,918,770.00	-	10,918,770.00	-	11,028,000.00	11,028,090.00
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**14,064,278.30**	**15,614,700.00**	**15,614,700.00**	**18,504,934.19**	**25,305,520.00**	**-**	**25,305,520.00**	**-**	**25,558,630.00**	**25,558,790.00**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	14,064,278.30	15,614,700.00	15,614,700.00	18,504,934.19	25,305,520.00	-	25,305,520.00	-	25,558,630.00	25,558,790.00
7045	**TRANSPORT**	**185,475,697.66**	**334,118,300.00**	**334,118,300.00**	**263,044,735.89**	**346,113,960.00**	**-**	**346,113,960.00**	**-**	**349,575,300.00**	**349,575,790.00**
70451	ROAD TRANSPORT	185,475,697.66	334,118,300.00	334,118,300.00	263,044,735.89	346,113,960.00	-	346,113,960.00	-	349,575,300.00	349,575,790.00
7047	**OTHER INDUSTRIES**	**12,192,411.11**	**15,609,700.00**	**15,609,700.00**	**23,395,304.10**	**46,126,610.00**	**-**	**46,126,610.00**	**-**	**46,587,920.00**	**46,588,050.00**
70473	TOURISM	12,192,411.11	15,609,700.00	15,609,700.00	23,395,304.10	46,126,610.00	-	46,126,610.00	-	46,587,920.00	46,588,050.00
705	**ENVIRONMENTAL PROTECTION**	**403,319,716.23**	**840,339,100.00**	**840,339,100.00**	**455,476,194.74**	**720,115,300.00**	**-**	**720,115,300.00**	**-**	**470,528,090.00**	**470,528,180.00**
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**403,319,716.23**	**840,339,100.00**	**840,339,100.00**	**455,476,194.74**	**720,115,300.00**	**-**	**720,115,300.00**	**-**	**470,528,090.00**	**470,528,180.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	403,319,716.23	840,339,100.00	840,339,100.00	455,476,194.74	720,115,300.00	-	720,115,300.00	-	470,528,090.00	470,528,180.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**1,057,143,453.73**	**1,559,731,300.00**	**1,559,731,300.00**	**1,570,206,057.29**	**1,925,449,370.00**	**-**	**1,925,449,370.00**	**-**	**1,819,476,940.00**	**1,819,478,140.00**
7061	**HOUSING DEVELOPMENT**	**194,417,914.10**	**323,010,400.00**	**323,010,400.00**	**282,278,673.73**	**347,256,650.00**	**-**	**347,256,650.00**	**-**	**350,729,390.00**	**350,729,780.00**
70611	HOUSING DEVELOPMENT	194,417,914.10	323,010,400.00	323,010,400.00	282,278,673.73	347,256,650.00	-	347,256,650.00	-	350,729,390.00	350,729,780.00
7062	**COMMUNITY DEVELOPMENT**	**223,039,858.71**	**311,085,400.00**	**311,085,400.00**	**311,865,160.52**	**365,590,340.00**	**-**	**365,590,340.00**	**-**	**244,018,900.00**	**244,019,180.00**
70621	COMMUNITY DEVELOPMENT	223,039,858.71	311,085,400.00	311,085,400.00	311,865,160.52	365,590,340.00	-	365,590,340.00	-	244,018,900.00	244,019,180.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
7063	**WATER SUPPLY**	**639,685,680.92**	**925,635,500.00**	**925,635,500.00**	**976,062,223.04**	**1,212,602,380.00**	**-**	**1,212,602,380.00**	**-**	**1,224,728,650.00**	**1,224,729,180.00**
70631	WATER SUPPLY	639,685,680.92	925,635,500.00	925,635,500.00	976,062,223.04	1,212,602,380.00	-	1,212,602,380.00	-	1,224,728,650.00	1,224,729,180.00
707	**HEALTH**	**5,622,026,219.60**	**7,464,611,000.00**	**7,464,611,000.00**	**6,296,215,850.76**	**7,767,052,270.00**	**-**	**7,767,052,270.00**	**-**	**7,844,723,220.00**	**7,844,724,160.00**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**57,684,839.86**	**81,552,500.00**	**81,552,500.00**	**66,997,058.66**	**188,564,610.00**	**-**	**188,564,610.00**	**-**	**190,450,310.00**	**190,450,430.00**
70711	PHARMACEUTICAL PRODUCTS	57,684,839.86	81,552,500.00	81,552,500.00	66,997,058.66	188,564,610.00	-	188,564,610.00	-	190,450,310.00	190,450,430.00
7073	**HOSPITAL SERVICES**	**5,269,769,672.50**	**6,954,177,800.00**	**6,954,177,800.00**	**5,879,912,666.44**	**7,022,876,530.00**	**-**	**7,022,876,530.00**	**-**	**7,093,105,470.00**	**7,093,105,840.00**
70731	GENERAL HOSPITAL SERVICES	5,269,769,672.50	6,953,131,300.00	6,953,131,300.00	5,874,512,666.44	7,004,888,230.00	-	7,004,888,230.00	-	7,074,937,280.00	7,074,937,630.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	1,046,500.00	1,046,500.00	5,400,000.00	17,988,300.00	-	17,988,300.00	-	18,168,190.00	18,168,210.00
7074	**PUBLIC HEALTH SERVICES**	**91,097,831.01**	**170,169,200.00**	**170,169,200.00**	**108,482,528.18**	**221,317,870.00**	**-**	**221,317,870.00**	**-**	**223,531,190.00**	**223,531,500.00**
70741	PUBLIC HEALTH SERVICES	91,097,831.01	170,169,200.00	170,169,200.00	108,482,528.18	221,317,870.00	-	221,317,870.00	-	223,531,190.00	223,531,500.00
7076	**HEALTH N.E.C.**	**203,473,876.24**	**258,711,500.00**	**258,711,500.00**	**240,823,597.48**	**334,293,260.00**	**-**	**334,293,260.00**	**-**	**337,636,250.00**	**337,636,390.00**
70761	HEALTH N.E.C.	203,473,876.24	258,711,500.00	258,711,500.00	240,823,597.48	334,293,260.00	-	334,293,260.00	-	337,636,250.00	337,636,390.00
708	**RECREATION, CULTURE AND RELIGION**	**749,342,582.85**	**1,090,203,300.00**	**1,090,203,300.00**	**1,093,155,598.24**	**1,661,940,910.00**	**-**	**1,661,940,910.00**	**-**	**1,678,560,930.00**	**1,678,562,470.00**
7081	**RECREATIONAL AND SPORTING SERVICES**	**94,286,827.59**	**126,790,200.00**	**126,790,200.00**	**149,154,106.16**	**210,781,270.00**	**-**	**210,781,270.00**	**-**	**212,889,170.00**	**212,889,440.00**
70811	RECREATIONAL AND SPORTING SERVICES	94,286,827.59	126,790,200.00	126,790,200.00	149,154,106.16	210,781,270.00	-	210,781,270.00	-	212,889,170.00	212,889,440.00
7082	**CULTURAL SERVICES**	**147,704,833.65**	**207,041,800.00**	**207,041,800.00**	**201,939,966.48**	**381,563,840.00**	**-**	**381,563,840.00**	**-**	**385,379,640.00**	**385,380,020.00**
70821	CULTURAL SERVICES	147,704,833.65	207,041,800.00	207,041,800.00	201,939,966.48	381,563,840.00	-	381,563,840.00	-	385,379,640.00	385,380,020.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**483,757,867.95**	**694,255,200.00**	**694,255,200.00**	**691,017,154.96**	**933,746,640.00**	**-**	**933,746,640.00**	**-**	**943,084,360.00**	**943,085,010.00**
70831	BROADCASTING AND PUBLISHING SERVICES	483,757,867.95	694,255,200.00	694,255,200.00	691,017,154.96	933,746,640.00	-	933,746,640.00	-	943,084,360.00	943,085,010.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**23,593,053.66**	**62,116,100.00**	**62,116,100.00**	**51,044,370.65**	**135,849,160.00**	**-**	**135,849,160.00**	**-**	**137,207,760.00**	**137,208,000.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	23,593,053.66	62,116,100.00	62,116,100.00	51,044,370.65	135,849,160.00	-	135,849,160.00	-	137,207,760.00	137,208,000.00
709	**EDUCATION**	**21,632,182,674.94**	**22,860,400,300.00**	**24,645,400,300.00**	**32,852,771,141.85**	**39,539,244,467.00**	**(2,350,000,000.00)**	**37,189,244,467.00**	**-**	**45,569,336,590.00**	**45,569,339,120.00**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**150,877,283.40**	**185,482,600.00**	**185,482,600.00**	**294,303,466.34**	**443,968,280.00**	**-**	**443,968,280.00**	**-**	**448,408,030.00**	**448,408,190.00**
70912	PRIMARY EDUCATION	150,877,283.40	185,482,600.00	185,482,600.00	294,303,466.34	443,968,280.00	-	443,968,280.00	-	448,408,030.00	448,408,190.00
7092	**SECONDARY EDUCATION**	**13,465,787,380.75**	**13,047,179,500.00**	**13,047,179,500.00**	**21,522,345,566.43**	**22,170,380,060.00**	**(2,500,000,000.00)**	**19,670,380,060.00**	**-**	**27,899,828,500.00**	**27,899,828,730.00**
70922	UPPER-SECONDARY EDUCATION	13,465,787,380.75	13,047,179,500.00	13,047,179,500.00	21,522,345,566.43	22,170,380,060.00	(2,500,000,000.00)	19,670,380,060.00	-	27,899,828,500.00	27,899,828,730.00
7094	**TERTIARY EDUCATION**	**7,511,332,941.26**	**8,885,002,600.00**	**10,670,002,600.00**	**10,277,202,643.41**	**15,961,845,667.00**	**150,000,000.00**	**16,111,845,667.00**	**-**	**16,272,964,740.00**	**16,272,966,210.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	4,861,607,334.26	7,816,126,000.00	7,816,126,000.00	5,770,756,459.70	10,257,764,097.00	-	10,257,764,097.00	-	10,360,342,310.00	10,360,343,670.00
70942	SECOND STAGE OF TERTIARY EDUCATION	2,649,725,607.00	1,068,876,600.00	2,853,876,600.00	4,506,446,183.71	5,704,081,570.00	150,000,000.00	5,854,081,570.00	-	5,912,622,430.00	5,912,622,540.00
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**133,459,556.72**	**184,497,300.00**	**184,497,300.00**	**183,265,045.18**	**222,332,710.00**	**-**	**222,332,710.00**	**-**	**224,556,100.00**	**224,556,240.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	133,459,556.72	184,497,300.00	184,497,300.00	183,265,045.18	222,332,710.00	-	222,332,710.00	-	224,556,100.00	224,556,240.00
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**8,448,351.32**	**9,086,900.00**	**9,086,900.00**	**18,833,773.46**	**36,881,730.00**	**-**	**36,881,730.00**	**-**	**37,250,600.00**	**37,250,720.00**
70961	SUBSIDIARY SERVICES TO EDUCATION	8,448,351.32	9,086,900.00	9,086,900.00	18,833,773.46	36,881,730.00	-	36,881,730.00	-	37,250,600.00	37,250,720.00
7097	**R & D EDUCATION**	**207,389,311.49**	**278,973,300.00**	**278,973,300.00**	**289,783,506.12**	**358,890,910.00**	**-**	**358,890,910.00**	**-**	**362,479,950.00**	**362,480,220.00**
70971	R & D EDUCATION	207,389,311.49	278,973,300.00	278,973,300.00	289,783,506.12	358,890,910.00	-	358,890,910.00	-	362,479,950.00	362,480,220.00
7098	**EDUCATION N.E.C.**	**154,887,850.00**	**270,178,100.00**	**270,178,100.00**	**267,037,140.91**	**344,945,110.00**	**-**	**344,945,110.00**	**-**	**323,848,670.00**	**323,848,810.00**
70981	EDUCATION N.E.C	154,887,850.00	270,178,100.00	270,178,100.00	267,037,140.91	344,945,110.00	-	344,945,110.00	-	323,848,670.00	323,848,810.00
710	**SOCIAL PROTECTION**	**13,931,616,445.40**	**25,304,322,800.00**	**24,228,238,530.00**	**10,902,456,446.69**	**29,372,608,940.00**	**(12,227,587,500.00)**	**17,145,021,440.00**	**-**	**17,160,387,790.00**	**17,160,388,260.00**
7102	**OLD AGE**	**11,968,063,935.57**	**23,335,514,900.00**	**22,259,430,630.00**	**8,802,138,653.70**	**27,206,110,210.00**	**(11,927,587,500.00)**	**15,278,522,710.00**	**-**	**15,282,354,220.00**	**15,282,354,400.00**
71021	OLD AGE	11,968,063,935.57	23,335,514,900.00	22,259,430,630.00	8,802,138,653.70	27,206,110,210.00	(11,927,587,500.00)	15,278,522,710.00	-	15,282,354,220.00	15,282,354,400.00
7103	**SURVIVORS**	**1,700,111,824.33**	**1,560,000,000.00**	**1,560,000,000.00**	**1,706,261,647.07**	**1,665,000,000.00**	**(300,000,000.00)**	**1,365,000,000.00**	**-**	**1,378,650,000.00**	**1,378,650,020.00**
71031	SURVIVORS	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	1,706,261,647.07	1,665,000,000.00	(300,000,000.00)	1,365,000,000.00	-	1,378,650,000.00	1,378,650,020.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
7104	**FAMILY AND CHILDREN**	**145,162,731.77**	**302,810,200.00**	**302,810,200.00**	**217,169,536.11**	**265,363,170.00**	-	**265,363,170.00**	-	**268,016,860.00**	**268,016,990.00**
71041	FAMILY AND CHILDREN	145,162,731.77	302,810,200.00	302,810,200.00	217,169,536.11	265,363,170.00	-	265,363,170.00	-	268,016,860.00	268,016,990.00
7105	**UNEMPLOYMENT**	**113,915,257.16**	**99,274,200.00**	**99,274,200.00**	**171,069,681.06**	**229,075,880.00**	-	**229,075,880.00**	-	**231,366,710.00**	**231,366,850.00**
71051	UNEMPLOYMENT	113,915,257.16	99,274,200.00	99,274,200.00	171,069,681.06	229,075,880.00	-	229,075,880.00	-	231,366,710.00	231,366,850.00
7109	**SOCIAL PROTECTION N.E.C.**	**4,362,696.56**	**6,723,500.00**	**6,723,500.00**	**5,816,928.75**	**7,059,680.00**	-	**7,059,680.00**	-	-	-
71091	SOCIAL PROTECTION N.E.C.	4,362,696.56	6,723,500.00	6,723,500.00	5,816,928.75	7,059,680.00	-	7,059,680.00	-	-	-

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Other Non-Debt Recurrent Expenditure	**44,988,400,901.09**	**46,036,237,870.00**	**68,955,369,140.00**	**59,163,436,133.98**	**72,222,237,137.00**	**1,781,975,200.00**	**74,004,212,337.00**	-	**67,122,605,800.00**	**67,123,047,400.00**
701	**GENERAL PUBLIC SERVICES**	**20,022,864,135.22**	**21,245,973,780.00**	**32,254,154,550.00**	**26,265,937,844.37**	**29,383,075,669.00**	**(3,002,200,100.00)**	**26,380,875,569.00**	-	**26,749,755,700.00**	**26,749,899,300.00**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS**	**16,316,815,738.43**	**16,078,187,360.00**	**25,426,951,630.00**	**20,946,667,766.52**	**21,613,429,835.00**	**(4,404,000,000.00)**	**17,209,429,835.00**	-	**17,486,576,600.00**	**17,486,624,300.00**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	12,709,150,487.65	8,227,391,190.00	16,924,820,760.00	16,886,908,441.39	14,015,307,522.00	(2,200,000,000.00)	11,815,307,522.00	-	11,933,464,500.00	11,933,482,400.00
70112	FINANCIAL AND FISCAL AFFAIRS	3,607,665,250.78	7,850,796,170.00	8,502,130,870.00	4,059,759,325.13	7,598,122,313.00	(2,204,000,000.00)	5,394,122,313.00	-	5,553,112,100.00	5,553,141,900.00
7013	**GENERAL SERVICES**	**3,441,633,037.97**	**4,249,361,500.00**	**6,662,824,200.00**	**5,021,376,091.14**	**7,429,893,634.00**	**456,750,000.00**	**7,886,643,634.00**	-	**7,965,528,600.00**	**7,965,622,400.00**
70131	GENERAL PERSONNEL SERVICES	547,664,562.41	806,682,370.00	1,226,442,770.00	1,397,038,626.01	2,409,178,700.00	-	2,409,178,700.00	-	2,433,274,100.00	2,433,297,500.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	196,947,143.93	647,241,870.00	984,032,770.00	184,744,380.51	490,151,800.00	-	490,151,800.00	-	495,055,400.00	495,069,800.00
70133	OTHER GENERAL SERVICES	2,697,021,331.63	2,795,437,260.00	4,452,348,660.00	3,439,593,084.62	4,530,563,134.00	456,750,000.00	4,987,313,134.00	-	5,037,199,100.00	5,037,255,100.00
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**12,415,358.82**	**26,976,480.00**	**41,014,680.00**	**45,893,986.71**	**39,752,200.00**	**945,049,900.00**	**984,802,100.00**	-	**994,650,500.00**	**994,652,500.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	12,415,358.82	26,976,480.00	41,014,680.00	45,893,986.71	39,752,200.00	945,049,900.00	984,802,100.00	-	994,650,500.00	994,652,500.00
7018	**TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT**	**252,000,000.00**	**891,448,440.00**	**123,364,040.00**	**252,000,000.00**	**300,000,000.00**	**-**	**300,000,000.00**	-	**303,000,000.00**	**303,000,100.00**
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	252,000,000.00	891,448,440.00	123,364,040.00	252,000,000.00	300,000,000.00	-	300,000,000.00	-	303,000,000.00	303,000,100.00
703	**PUBLIC ORDER AND SAFETY**	**15,839,369,248.70**	**9,423,894,290.00**	**14,401,412,290.00**	**18,316,394,769.40**	**18,703,894,578.00**	**(6,200,000,000.00)**	**12,503,894,578.00**	-	**12,628,941,000.00**	**12,628,971,100.00**
7033	**LAW COURTS**	**3,359,448,342.51**	**1,079,894,290.00**	**2,497,723,390.00**	**4,767,671,972.10**	**7,509,694,578.00**	**(1,000,000,000.00)**	**6,509,694,578.00**	-	**6,574,799,000.00**	**6,574,821,300.00**
70331	LAW COURTS	3,359,448,342.51	1,079,894,290.00	2,497,723,390.00	4,767,671,972.10	7,509,694,578.00	(1,000,000,000.00)	6,509,694,578.00	-	6,574,799,000.00	6,574,821,300.00
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**12,479,920,906.19**	**8,344,000,000.00**	**11,903,688,900.00**	**13,548,722,797.30**	**11,194,200,000.00**	**(5,200,000,000.00)**	**5,994,200,000.00**	-	**6,054,142,000.00**	**6,054,149,800.00**
70361	PUBLIC ORDER AND SAFETY N.E.C.	12,479,920,906.19	8,344,000,000.00	11,903,688,900.00	13,548,722,797.30	11,194,200,000.00	(5,200,000,000.00)	5,994,200,000.00	-	6,054,142,000.00	6,054,149,800.00
704	**ECONOMIC AFFAIRS**	**2,036,967,672.71**	**2,708,804,420.00**	**3,845,503,620.00**	**2,123,344,716.43**	**3,766,819,800.00**	**2,950,000,000.00**	**6,716,819,800.00**	-	**6,683,002,500.00**	**6,683,075,200.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**212,583,853.37**	**246,840,040.00**	**360,107,940.00**	**131,064,473.87**	**729,305,600.00**	**500,000,000.00**	**1,229,305,600.00**	-	**1,241,602,000.00**	**1,241,623,100.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	212,583,853.37	246,840,040.00	360,107,940.00	131,064,473.87	729,305,600.00	500,000,000.00	1,229,305,600.00	-	1,241,602,000.00	1,241,623,100.00

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**66,825,012.73**	**70,751,360.00**	**107,577,560.00**	**246,740,267.22**	**281,144,300.00**	**2,250,000,000.00**	**2,531,144,300.00**	**-**	**2,556,457,100.00**	**2,556,469,200.00**
70421	AGRICULTURE	66,825,012.73	70,751,360.00	107,577,560.00	246,740,267.22	281,144,300.00	2,250,000,000.00	2,531,144,300.00	-	2,556,457,100.00	2,556,469,200.00
7043	**FUEL AND ENERGY**	**1,402,189.00**	**1,144,390.00**	**483,809,790.00**	**10,584,400.00**	**289,022,700.00**	**100,000,000.00**	**389,022,700.00**	**-**	**291,916,500.00**	**291,925,000.00**
70435	ELECTRICITY	1,402,189.00	1,144,390.00	483,809,790.00	10,584,400.00	289,022,700.00	100,000,000.00	389,022,700.00	-	291,916,500.00	291,925,000.00
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**42,670,560.86**	**35,760,100.00**	**54,374,800.00**	**53,101,092.61**	**73,947,600.00**	**-**	**73,947,600.00**	**-**	**74,688,100.00**	**74,694,600.00**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	42,670,560.86	35,760,100.00	54,374,800.00	53,101,092.61	73,947,600.00	-	73,947,600.00	-	74,688,100.00	74,694,600.00
7045	**TRANSPORT**	**1,713,486,056.75**	**1,760,935,210.00**	**1,937,502,210.00**	**1,681,765,482.73**	**2,121,997,600.00**	**100,000,000.00**	**2,221,997,600.00**	**-**	**2,244,220,500.00**	**2,244,235,400.00**
70451	ROAD TRANSPORT	1,713,486,056.75	1,760,935,210.00	1,937,502,210.00	1,681,765,482.73	2,121,997,600.00	100,000,000.00	2,221,997,600.00	-	2,244,220,500.00	2,244,235,400.00
7046	**COMMUNICATION**	**-**	**591,234,410.00**	**898,874,510.00**	**-**	**250,000,000.00**	**-**	**250,000,000.00**	**-**	**252,500,100.00**	**252,506,100.00**
70461	COMMUNICATION	-	591,234,410.00	898,874,510.00	-	250,000,000.00	-	250,000,000.00	-	252,500,100.00	252,506,100.00
7047	**OTHER INDUSTRIES**	**-**	**2,138,910.00**	**3,256,810.00**	**89,000.00**	**21,402,000.00**	**-**	**21,402,000.00**	**-**	**21,618,200.00**	**21,621,800.00**
70473	TOURISM	-	2,138,910.00	3,256,810.00	89,000.00	21,402,000.00	-	21,402,000.00	-	21,618,200.00	21,621,800.00
705	**ENVIRONMENTAL PROTECTION**	**80,112,375.97**	**243,436,200.00**	**370,109,900.00**	**348,525,914.06**	**316,851,100.00**	**104,000,000.00**	**420,851,100.00**	**-**	**-**	**-**
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**80,112,375.97**	**243,436,200.00**	**370,109,900.00**	**348,525,914.06**	**316,851,100.00**	**104,000,000.00**	**420,851,100.00**	**-**	**-**	**-**
70561	ENVIRONMENTAL PROTECTION N.E.C.	80,112,375.97	243,436,200.00	370,109,900.00	348,525,914.06	316,851,100.00	104,000,000.00	420,851,100.00	-	-	-
706	**HOUSING AND COMMUNITY AMMENITIES**	**227,433,303.55**	**209,666,340.00**	**318,801,140.00**	**423,718,933.51**	**502,945,600.00**	**2,814,175,300.00**	**3,317,120,900.00**	**-**	**3,141,340,600.00**	**3,141,372,800.00**
7061	**HOUSING DEVELOPMENT**	**108,319,398.36**	**96,112,950.00**	**146,136,150.00**	**119,795,401.74**	**162,258,300.00**	**2,487,175,300.00**	**2,649,433,600.00**	**-**	**2,473,932,400.00**	**2,473,944,300.00**
70611	HOUSING DEVELOPMENT	108,319,398.36	96,112,950.00	146,136,150.00	119,795,401.74	162,258,300.00	2,487,175,300.00	2,649,433,600.00	-	2,473,932,400.00	2,473,944,300.00
7062	**COMMUNITY DEVELOPMENT**	**38,772,028.43**	**51,271,320.00**	**77,964,120.00**	**93,230,919.86**	**129,598,700.00**	**327,000,000.00**	**456,598,700.00**	**-**	**454,208,600.00**	**454,218,800.00**
70621	COMMUNITY DEVELOPMENT	38,772,028.43	51,271,320.00	77,964,120.00	93,230,919.86	129,598,700.00	327,000,000.00	456,598,700.00	-	454,208,600.00	454,218,800.00
7063	**WATER SUPPLY**	**80,341,876.76**	**62,282,070.00**	**94,700,870.00**	**210,692,611.91**	**211,088,600.00**	**-**	**211,088,600.00**	**-**	**213,199,600.00**	**213,209,700.00**
70631	WATER SUPPLY	80,341,876.76	62,282,070.00	94,700,870.00	210,692,611.91	211,088,600.00	-	211,088,600.00	-	213,199,600.00	213,209,700.00
707	**HEALTH**	**557,702,221.45**	**1,427,596,480.00**	**2,170,440,280.00**	**1,222,352,579.64**	**1,245,768,590.00**	**514,000,000.00**	**1,759,768,590.00**	**-**	**1,102,049,500.00**	**1,102,065,500.00**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**13,932,094.94**	**11,148,210.00**	**16,955,910.00**	**26,142,097.56**	**64,765,000.00**	**-**	**64,765,000.00**	**-**	**-**	**-**

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
70711	PHARMACEUTICAL PRODUCTS	10,487,014.94	7,572,190.00	11,515,490.00	17,991,941.39	25,000,000.00	-	25,000,000.00	-	-	-
70712	OTHER MEDICAL PRODUCTS	3,445,080.00	3,576,020.00	5,440,420.00	8,150,156.17	39,765,000.00	-	39,765,000.00	-	-	-
7073	**HOSPITAL SERVICES**	**329,760,993.08**	**351,827,310.00**	**534,901,010.00**	**755,650,814.14**	**774,379,900.00**	**150,000,000.00**	**924,379,900.00**	**-**	**323,715,200.00**	**323,717,400.00**
70731	GENERAL HOSPITAL SERVICES	166,569,080.13	250,000,000.00	380,085,800.00	459,421,204.76	520,975,000.00	150,000,000.00	670,975,000.00	-	323,715,200.00	323,717,400.00
70732	SPECIALIZED HOSPITAL SERVICES	163,191,912.95	101,827,310.00	154,815,210.00	296,229,609.38	253,404,900.00	-	253,404,900.00	-	-	-
7074	**PUBLIC HEALTH SERVICES**	**43,998,334.92**	**980,057,700.00**	**1,490,014,800.00**	**273,533,818.48**	**206,623,290.00**	**364,000,000.00**	**570,623,290.00**	**-**	**576,332,900.00**	**576,342,900.00**
70741	PUBLIC HEALTH SERVICES	43,998,334.92	980,057,700.00	1,490,014,800.00	273,533,818.48	206,623,290.00	364,000,000.00	570,623,290.00	-	576,332,900.00	576,342,900.00
7076	**HEALTH N.E.C.**	**170,010,798.51**	**84,563,260.00**	**128,568,560.00**	**167,025,849.46**	**200,000,400.00**	**-**	**200,000,400.00**	**-**	**202,001,400.00**	**202,005,200.00**
70761	HEALTH N.E.C.	170,010,798.51	84,563,260.00	128,568,560.00	167,025,849.46	200,000,400.00	-	200,000,400.00	-	202,001,400.00	202,005,200.00
708	**RECREATION, CULTURE AND RELIGION**	**2,664,665,117.91**	**5,204,345,530.00**	**7,912,344,330.00**	**5,968,053,239.68**	**9,128,652,800.00**	**(500,000,000.00)**	**8,628,652,800.00**	**-**	**8,714,954,700.00**	**8,715,006,000.00**
7081	**RECREATIONAL AND SPORTING SERVICES**	**364,257,074.58**	**424,230,220.00**	**644,980,820.00**	**765,755,070.91**	**2,568,140,900.00**	**(500,000,000.00)**	**2,068,140,900.00**	**-**	**2,088,825,600.00**	**2,088,836,900.00**
70811	RECREATIONAL AND SPORTING SERVICES	364,257,074.58	424,230,220.00	644,980,820.00	765,755,070.91	2,568,140,900.00	(500,000,000.00)	2,068,140,900.00	-	2,088,825,600.00	2,088,836,900.00
7082	**CULTURAL SERVICES**	**349,105,750.77**	**141,026,410.00**	**214,421,610.00**	**367,089,806.42**	**636,851,300.00**	**-**	**636,851,300.00**	**-**	**643,225,400.00**	**643,240,700.00**
70821	CULTURAL SERVICES	349,105,750.77	141,026,410.00	214,421,610.00	367,089,806.42	636,851,300.00	-	636,851,300.00	-	643,225,400.00	643,240,700.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**510,004,825.06**	**350,558,320.00**	**532,980,620.00**	**515,323,478.58**	**712,073,200.00**	**-**	**712,073,200.00**	**-**	**719,196,700.00**	**719,213,300.00**
70831	BROADCASTING AND PUBLISHING SERVICES	510,004,825.06	350,558,320.00	532,980,620.00	515,323,478.58	712,073,200.00	-	712,073,200.00	-	719,196,700.00	719,213,300.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**1,441,297,467.50**	**4,288,530,580.00**	**6,519,961,280.00**	**4,319,884,883.77**	**5,211,587,400.00**	**-**	**5,211,587,400.00**	**-**	**5,263,707,000.00**	**5,263,715,100.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,441,297,467.50	4,288,530,580.00	6,519,961,280.00	4,319,884,883.77	5,211,587,400.00	-	5,211,587,400.00	-	5,263,707,000.00	5,263,715,100.00
709	**EDUCATION**	**3,287,594,477.75**	**5,122,725,710.00**	**7,012,795,810.00**	**4,016,053,247.58**	**8,269,218,400.00**	**2,499,000,000.00**	**10,768,218,400.00**	**-**	**7,290,409,600.00**	**7,290,480,000.00**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**374,081,917.59**	**187,290,220.00**	**284,745,520.00**	**75,473,561.03**	**104,834,400.00**	**-**	**104,834,400.00**	**-**	**105,882,900.00**	**105,886,600.00**
70912	PRIMARY EDUCATION	374,081,917.59	187,290,220.00	284,745,520.00	75,473,561.03	104,834,400.00	-	104,834,400.00	-	105,882,900.00	105,886,600.00
7092	**SECONDARY EDUCATION**	**1,130,041,992.92**	**935,720,240.00**	**1,422,602,040.00**	**1,155,707,530.15**	**1,750,279,100.00**	**(700,000,000.00)**	**1,050,279,100.00**	**-**	**1,060,783,100.00**	**1,060,788,500.00**
70922	UPPER-SECONDARY EDUCATION	1,130,041,992.92	935,720,240.00	1,422,602,040.00	1,155,707,530.15	1,750,279,100.00	(700,000,000.00)	1,050,279,100.00	-	1,060,783,100.00	1,060,788,500.00
7094	**TERTIARY EDUCATION**	**1,639,346,926.06**	**3,652,443,520.00**	**4,777,464,120.00**	**2,564,524,967.79**	**5,987,297,000.00**	**(391,000,000.00)**	**5,596,297,000.00**	**-**	**5,652,264,700.00**	**5,652,309,400.00**

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70941	FIRST STAGE OF TERTIARY EDUCATION	173,559,024.32	683,040,400.00	1,038,468,600.00	242,024,442.85	1,453,409,600.00	109,000,000.00	1,562,409,600.00	-	1,578,038,100.00	1,578,069,500.00
70942	SECOND STAGE OF TERTIARY EDUCATION	1,465,787,901.74	2,969,403,120.00	3,738,995,520.00	2,322,500,524.94	4,533,887,400.00	(500,000,000.00)	4,033,887,400.00	-	4,074,226,600.00	4,074,239,900.00
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**2,490,977.08**	**13,112,040.00**	**19,938,140.00**	**6,846,376.38**	**13,481,400.00**	**-**	**13,481,400.00**	**-**	**13,616,600.00**	**13,619,400.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,490,977.08	13,112,040.00	19,938,140.00	6,846,376.38	13,481,400.00	-	13,481,400.00	-	13,616,600.00	13,619,400.00
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**23,532,979.26**	**11,014,150.00**	**16,749,150.00**	**42,825,270.92**	**38,800,600.00**	**-**	**38,800,600.00**	**-**	**39,189,000.00**	**39,192,200.00**
70961	SUBSIDIARY SERVICES TO EDUCATION	23,532,979.26	11,014,150.00	16,749,150.00	42,825,270.92	38,800,600.00	-	38,800,600.00	-	39,189,000.00	39,192,200.00
7097	**R & D EDUCATION**	**3,458,658.57**	**2,384,030.00**	**3,627,330.00**	**5,665,342.00**	**5,468,800.00**	**-**	**5,468,800.00**	**-**	**5,524,500.00**	**5,527,700.00**
70971	R & D EDUCATION	3,458,658.57	2,384,030.00	3,627,330.00	5,665,342.00	5,468,800.00	-	5,468,800.00	-	5,524,500.00	5,527,700.00
7098	**EDUCATION N.E.C.**	**114,641,026.27**	**320,761,510.00**	**487,669,510.00**	**165,010,199.31**	**369,057,100.00**	**3,590,000,000.00**	**3,959,057,100.00**	**-**	**413,148,800.00**	**413,156,200.00**
70981	EDUCATION N.E.C	114,641,026.27	320,761,510.00	487,669,510.00	165,010,199.31	369,057,100.00	3,590,000,000.00	3,959,057,100.00	-	413,148,800.00	413,156,200.00
710	**SOCIAL PROTECTION**	**271,692,347.83**	**449,795,120.00**	**669,807,220.00**	**479,054,889.31**	**905,010,600.00**	**2,603,000,000.00**	**3,508,010,600.00**	**-**	**812,152,200.00**	**812,177,500.00**
7102	**OLD AGE**	**76,107,686.83**	**72,083,320.00**	**109,597,920.00**	**90,733,874.95**	**87,225,700.00**	**-**	**87,225,700.00**	**-**	**35,804,500.00**	**35,807,200.00**
71021	OLD AGE	76,107,686.83	72,083,320.00	109,597,920.00	90,733,874.95	87,225,700.00	-	87,225,700.00	-	35,804,500.00	35,807,200.00
7104	**FAMILY AND CHILDREN**	**117,757,582.45**	**71,520,100.00**	**108,742,000.00**	**255,001,467.25**	**435,002,200.00**	**-**	**435,002,200.00**	**-**	**439,355,400.00**	**439,361,600.00**
71041	FAMILY AND CHILDREN	117,757,582.45	71,520,100.00	108,742,000.00	255,001,467.25	435,002,200.00	-	435,002,200.00	-	439,355,400.00	439,361,600.00
7105	**UNEMPLOYMENT**	**24,171,932.34**	**208,600,000.00**	**317,145,500.00**	**67,459,950.19**	**230,272,000.00**	**-**	**230,272,000.00**	**-**	**232,574,800.00**	**232,580,000.00**
71051	UNEMPLOYMENT	24,171,932.34	208,600,000.00	317,145,500.00	67,459,950.19	230,272,000.00	-	230,272,000.00	-	232,574,800.00	232,580,000.00
7109	**SOCIAL PROTECTION N.E.C.**	**53,655,146.21**	**97,591,700.00**	**134,321,800.00**	**65,859,596.92**	**152,510,700.00**	**2,603,000,000.00**	**2,755,510,700.00**	**-**	**104,417,500.00**	**104,428,700.00**
71091	SOCIAL PROTECTION N.E.C.	53,655,146.21	97,591,700.00	134,321,800.00	65,859,596.92	152,510,700.00	2,603,000,000.00	2,755,510,700.00	-	104,417,500.00	104,428,700.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Debt Service Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Debt Service Expenditure	**31,422,260,377.81**	**16,992,921,840.00**	**23,649,874,840.00**	**31,345,343,018.92**	**33,187,135,300.00**	**(19,450,000,000.00)**	**13,737,135,300.00**	-	**13,874,506,900.00**	**13,874,507,500.00**
701	**GENERAL PUBLIC SERVICES**	**31,422,260,377.81**	**16,992,921,840.00**	**23,649,874,840.00**	**31,345,343,018.92**	**33,187,135,300.00**	**(19,450,000,000.00)**	**13,737,135,300.00**	-	**13,874,506,900.00**	**13,874,507,500.00**
7017	**PUBLIC DEBT TRANSACTIONS**	**31,422,260,377.81**	**16,992,921,840.00**	**23,649,874,840.00**	**31,345,343,018.92**	**33,187,135,300.00**	**(19,450,000,000.00)**	**13,737,135,300.00**	-	**13,874,506,900.00**	**13,874,507,500.00**
70171	PUBLIC DEBT TRANSACTIONS	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	31,345,343,018.92	33,187,135,300.00	(19,450,000,000.00)	13,737,135,300.00	-	13,874,506,900.00	13,874,507,500.00

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Capital Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Capital Expenditure	**119,602,272,479.55**	**348,961,829,990.00**	**453,747,028,313.00**	**192,120,097,945.66**	**373,690,964,682.00**	**33,198,824,700.00**	**406,889,789,382.00**	**2,146,394,800.00**	**404,847,574,900.00**	**408,929,405,200.00**
701	**GENERAL PUBLIC SERVICES**	**8,030,907,005.39**	**27,115,365,100.00**	**26,550,352,805.00**	**10,944,703,085.48**	**20,266,906,820.00**	**14,361,887,840.00**	**34,628,794,660.00**	**90,000,000.00**	**61,849,276,100.00**	**62,467,769,300.00**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS**	**6,851,735,009.47**	**8,671,872,800.00**	**14,033,372,800.00**	**8,960,316,668.35**	**14,387,205,320.00**	**12,550,000,000.00**	**26,937,205,320.00**	**-**	**17,106,577,500.00**	**17,277,643,400.00**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,200,000.00	2,072,605,000.00	4,232,605,000.00	1,599,370,666.58	3,912,205,320.00	100,000,000.00	4,012,205,320.00	-	4,052,327,500.00	4,092,850,900.00
70112	FINANCIAL AND FISCAL AFFAIRS	6,850,535,009.47	6,599,267,800.00	9,800,767,800.00	7,360,946,001.77	10,475,000,000.00	12,450,000,000.00	22,925,000,000.00	-	13,054,250,000.00	13,184,792,500.00
7013	**GENERAL SERVICES**	**503,433,763.98**	**18,195,372,300.00**	**12,328,860,005.00**	**1,840,181,417.13**	**5,879,701,500.00**	**1,811,887,840.00**	**7,691,589,340.00**	**90,000,000.00**	**44,742,698,600.00**	**45,190,125,900.00**
70131	GENERAL PERSONNEL SERVICES	-	1,007,795,200.00	1,067,795,200.00	381,429,362.47	-	-	-	-	-	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	93,459,240.00	11,683,136,100.00	5,176,623,805.00	256,428,227.50	1,357,500,000.00	3,391,887,840.00	4,749,387,840.00	90,000,000.00	41,771,075,000.00	42,188,786,000.00
70133	OTHER GENERAL SERVICES	409,974,523.98	5,504,441,000.00	6,084,441,000.00	1,202,323,827.16	4,522,201,500.00	(1,580,000,000.00)	2,942,201,500.00	-	2,971,623,600.00	3,001,339,900.00
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**675,738,231.94**	**248,120,000.00**	**188,120,000.00**	**144,205,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
70161	GENERAL PUBLIC SERVICES N.E.C.	675,738,231.94	248,120,000.00	188,120,000.00	144,205,000.00	-	-	-	-	-	-
703	**PUBLIC ORDER AND SAFETY**	**1,867,747,781.29**	**17,131,298,000.00**	**19,206,298,000.00**	**5,954,573,220.54**	**13,774,350,660.00**	**(5,152,333,000.00)**	**8,622,017,660.00**	**-**	**12,123,384,400.00**	**12,244,618,600.00**
7031	**POLICE SERVICES**	**12,215,000.00**	**103,000,000.00**	**2,203,000,000.00**	**790,793,942.74**	**500,000,000.00**	**800,000,000.00**	**1,300,000,000.00**	**-**	**1,313,000,000.00**	**1,326,130,000.00**
70311	POLICE SERVICES	12,215,000.00	103,000,000.00	2,203,000,000.00	790,793,942.74	500,000,000.00	800,000,000.00	1,300,000,000.00	-	1,313,000,000.00	1,326,130,000.00
7032	**FIRE PROTECTION SERVICES**	**147,587,605.58**	**977,540,400.00**	**977,540,400.00**	**-**	**69,163,640.00**	**-**	**69,163,640.00**	**-**	**69,855,300.00**	**70,553,900.00**
70321	FIRE PROTECTION SERVICES	147,587,605.58	977,540,400.00	977,540,400.00	-	69,163,640.00	-	69,163,640.00	-	69,855,300.00	70,553,900.00
7033	**LAW COURTS**	**1,699,860,175.71**	**6,227,757,600.00**	**6,677,757,600.00**	**3,596,280,452.37**	**3,668,245,000.00**	**-**	**3,668,245,000.00**	**-**	**3,704,927,500.00**	**3,741,976,800.00**
70331	LAW COURTS	1,699,860,175.71	6,227,757,600.00	6,677,757,600.00	3,596,280,452.37	3,668,245,000.00	-	3,668,245,000.00	-	3,704,927,500.00	3,741,976,800.00
7035	**R & D PUBLIC ORDER AND SAFETY**	**-**	**5,900,000,000.00**	**2,925,000,000.00**	**-**	**1,350,000,000.00**	**-**	**1,350,000,000.00**	**-**	**1,363,500,000.00**	**1,377,135,000.00**
70351	R&D PUBLIC ORDER AND SAFETY	-	5,900,000,000.00	2,925,000,000.00	-	1,350,000,000.00	-	1,350,000,000.00	-	1,363,500,000.00	1,377,135,000.00
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**8,085,000.00**	**3,923,000,000.00**	**6,423,000,000.00**	**1,567,498,825.43**	**8,186,942,020.00**	**(5,952,333,000.00)**	**2,234,609,020.00**	**-**	**5,672,101,600.00**	**5,728,822,900.00**
70361	PUBLIC ORDER AND SAFETY N.E.C.	8,085,000.00	3,923,000,000.00	6,423,000,000.00	1,567,498,825.43	8,186,942,020.00	(5,952,333,000.00)	2,234,609,020.00	-	5,672,101,600.00	5,728,822,900.00
704	**ECONOMIC AFFAIRS**	**74,310,571,288.03**	**155,930,487,120.00**	**202,799,664,560.00**	**115,866,271,381.40**	**175,776,631,744.00**	**3,784,107,860.00**	**179,560,739,604.00**	**463,000,000.00**	**166,012,172,200.00**	**167,708,672,200.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**9,606,109,838.89**	**21,731,000,000.00**	**23,956,000,000.00**	**11,766,331,731.38**	**21,638,285,090.00**	**(2,159,243,310.00)**	**19,479,041,780.00**	**-**	**20,299,268,000.00**	**20,502,260,800.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	9,606,109,838.89	21,731,000,000.00	23,956,000,000.00	11,766,331,731.38	21,638,285,090.00	(2,159,243,310.00)	19,479,041,780.00	-	20,299,268,000.00	20,502,260,800.00
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**5,702,165,968.13**	**11,623,924,700.00**	**12,230,924,700.00**	**3,752,564,938.63**	**3,725,936,320.00**	**3,232,028,000.00**	**6,957,964,320.00**	**463,000,000.00**	**6,876,044,300.00**	**6,944,806,200.00**
70421	AGRICULTURE	5,702,165,968.13	11,623,924,700.00	12,230,924,700.00	3,752,564,938.63	3,725,936,320.00	3,232,028,000.00	6,957,964,320.00	463,000,000.00	6,876,044,300.00	6,944,806,200.00
7043	**FUEL AND ENERGY**	**442,857,813.63**	**3,906,867,020.00**	**5,278,763,020.00**	**2,050,818,214.11**	**7,724,971,180.00**	**1,608,539,170.00**	**9,333,510,350.00**	**-**	**7,448,721,000.00**	**7,523,208,500.00**
70435	ELECTRICITY	183,860,288.47	2,461,867,020.00	3,183,763,020.00	797,065,568.34	6,495,971,180.00	1,458,539,170.00	7,954,510,350.00	-	6,106,431,000.00	6,167,495,600.00
70436	NON ELECTRIC ENERGY	258,997,525.16	1,445,000,000.00	2,095,000,000.00	1,253,752,645.77	1,229,000,000.00	150,000,000.00	1,379,000,000.00	-	1,342,290,000.00	1,355,712,900.00
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**7,793,700.00**	**2,298,022,300.00**	**1,040,022,300.00**	**576,465,539.76**	**300,000,000.00**	**600,000,000.00**	**900,000,000.00**	**-**	**961,738,200.00**	**971,355,600.00**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	7,793,700.00	2,298,022,300.00	1,040,022,300.00	576,465,539.76	300,000,000.00	600,000,000.00	900,000,000.00	-	961,738,200.00	971,355,600.00
7045	**TRANSPORT**	**58,213,379,326.88**	**96,058,873,100.00**	**139,445,154,540.00**	**97,217,127,792.32**	**133,918,026,560.00**	**1,037,784,000.00**	**134,955,810,560.00**	**-**	**122,520,183,700.00**	**123,734,261,500.00**
70451	ROAD TRANSPORT	58,213,379,326.88	96,058,873,100.00	139,445,154,540.00	97,217,127,792.32	133,918,026,560.00	1,037,784,000.00	134,955,810,560.00	-	122,520,183,700.00	123,734,261,500.00
7046	**COMMUNICATION**	**-**	**15,757,000,000.00**	**16,667,000,000.00**	**502,963,165.20**	**6,799,412,594.00**	**(535,000,000.00)**	**6,264,412,594.00**	**-**	**6,219,517,000.00**	**6,329,212,600.00**
70461	COMMUNICATION	-	15,757,000,000.00	16,667,000,000.00	502,963,165.20	6,799,412,594.00	(535,000,000.00)	6,264,412,594.00	-	6,219,517,000.00	6,329,212,600.00
7047	**OTHER INDUSTRIES**	**338,264,640.50**	**785,000,000.00**	**747,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
70473	TOURISM	-	110,000,000.00	72,000,000.00	-	-	-	-	-	-	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	338,264,640.50	675,000,000.00	675,000,000.00	-	-	-	-	-	-	-
7048	**R & D ECONOMIC AFFAIRS**	**-**	**3,769,800,000.00**	**3,434,800,000.00**	**-**	**1,670,000,000.00**	**-**	**1,670,000,000.00**	**-**	**1,686,700,000.00**	**1,703,567,000.00**

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	-	3,769,800,000.00	3,434,800,000.00	-	1,670,000,000.00	-	1,670,000,000.00	-	1,686,700,000.00	1,703,567,000.00
705	**ENVIRONMENTAL PROTECTION**	**1,315,615,495.29**	**7,423,059,200.00**	**5,773,059,200.00**	**506,030,606.61**	**5,134,239,200.00**	**(1,000,000,000.00)**	**4,134,239,200.00**	**-**	**4,175,581,800.00**	**4,217,337,900.00**
7051	**WASTE MANAGEMENT**	**-**	**-**	**-**	**-**	**333,964,200.00**	**-**	**333,964,200.00**	**-**	**337,303,900.00**	**340,677,000.00**
70511	WASTE MANAGEMENT	-	-	-	-	333,964,200.00	-	333,964,200.00	-	337,303,900.00	340,677,000.00
7054	**PROTECTION OF BIODIVERSITYAND LANDSCAPE**	**-**	**-**	**-**	**-**	**50,000,000.00**	**-**	**50,000,000.00**	**-**	**50,500,000.00**	**51,005,000.00**
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**1,315,615,495.29**	**7,423,059,200.00**	**5,773,059,200.00**	**506,030,606.61**	**4,750,275,000.00**	**(1,000,000,000.00)**	**3,750,275,000.00**	**-**	**3,787,777,900.00**	**3,825,655,900.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,315,615,495.29	7,423,059,200.00	5,773,059,200.00	506,030,606.61	4,750,275,000.00	(1,000,000,000.00)	3,750,275,000.00	-	3,787,777,900.00	3,825,655,900.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**8,517,042,246.38**	**37,937,328,880.00**	**63,211,879,703.00**	**23,604,696,675.11**	**24,407,572,643.00**	**16,451,916,000.00**	**40,859,488,643.00**	**-**	**30,843,497,000.00**	**31,148,904,300.00**
7061	**HOUSING DEVELOPMENT**	**4,810,720,844.58**	**14,432,617,700.00**	**42,736,933,523.00**	**18,790,290,655.55**	**15,862,482,420.00**	**13,283,028,000.00**	**29,145,510,420.00**	**-**	**18,745,738,400.00**	**18,930,166,300.00**
70611	HOUSING DEVELOPMENT	4,810,720,844.58	14,432,617,700.00	42,736,933,523.00	18,790,290,655.55	15,862,482,420.00	13,283,028,000.00	29,145,510,420.00	-	18,745,738,400.00	18,930,166,300.00
7062	**COMMUNITY DEVELOPMENT**	**1,300,623,812.17**	**8,455,112,480.00**	**10,403,347,480.00**	**1,635,300,517.86**	**1,268,690,500.00**	**-**	**1,268,690,500.00**	**-**	**1,281,377,500.00**	**1,294,191,500.00**
70621	COMMUNITY DEVELOPMENT	1,300,623,812.17	8,455,112,480.00	10,403,347,480.00	1,635,300,517.86	1,268,690,500.00	-	1,268,690,500.00	-	1,281,377,500.00	1,294,191,500.00
7063	**WATER SUPPLY**	**983,575,054.47**	**12,939,598,700.00**	**8,861,598,700.00**	**3,026,318,164.07**	**7,176,399,723.00**	**3,068,888,000.00**	**10,245,287,723.00**	**-**	**10,715,381,100.00**	**10,822,536,500.00**
70631	WATER SUPPLY	983,575,054.47	12,939,598,700.00	8,861,598,700.00	3,026,318,164.07	7,176,399,723.00	3,068,888,000.00	10,245,287,723.00	-	10,715,381,100.00	10,822,536,500.00
7064	**STREET LIGHTING**	**1,422,122,535.16**	**2,110,000,000.00**	**1,210,000,000.00**	**152,787,337.63**	**100,000,000.00**	**100,000,000.00**	**200,000,000.00**	**-**	**101,000,000.00**	**102,010,000.00**
70641	STREET LIGHTING	1,422,122,535.16	2,110,000,000.00	1,210,000,000.00	152,787,337.63	100,000,000.00	100,000,000.00	200,000,000.00	-	101,000,000.00	102,010,000.00
707	**HEALTH**	**2,783,411,456.79**	**14,865,766,200.00**	**20,326,390,795.00**	**4,912,359,002.53**	**41,452,767,368.00**	**5,175,428,400.00**	**46,628,195,768.00**	**1,593,394,800.00**	**42,518,745,800.00**	**42,943,934,700.00**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**72,407,550.00**	**1,120,000,000.00**	**1,650,974,595.00**	**972,501,762.50**	**2,031,068,400.00**	**-**	**2,031,068,400.00**	**1,337,800,000.00**	**2,051,379,200.00**	**2,071,893,200.00**
70711	PHARMACEUTICAL PRODUCTS	72,407,550.00	1,120,000,000.00	1,346,600,000.00	972,501,762.50	693,268,400.00	-	693,268,400.00	-	700,201,200.00	707,203,400.00
70712	OTHER MEDICAL PRODUCTS	-	-	304,374,595.00	-	1,337,800,000.00	-	1,337,800,000.00	1,337,800,000.00	1,351,178,000.00	1,364,689,800.00
7072	**OUTPATIENT SERVICES**	**48,638,950.00**	**75,000,000.00**	**75,000,000.00**	**-**	**985,000,000.00**	**72,500,000.00**	**1,057,500,000.00**	**-**	**1,068,075,000.00**	**1,078,755,800.00**
70721	GENERAL MEDICAL SERVICES	48,638,950.00	75,000,000.00	75,000,000.00	-	985,000,000.00	72,500,000.00	1,057,500,000.00	-	1,068,075,000.00	1,078,755,800.00
7073	**HOSPITAL SERVICES**	**1,943,756,495.71**	**4,324,000,000.00**	**6,384,000,000.00**	**1,984,346,022.78**	**12,544,848,840.00**	**2,762,500,000.00**	**15,307,348,840.00**	**-**	**12,743,522,400.00**	**12,870,957,700.00**
70731	GENERAL HOSPITAL SERVICES	1,065,072,838.47	3,522,000,000.00	5,082,000,000.00	1,608,774,597.78	10,514,848,840.00	690,000,000.00	11,204,848,840.00	-	10,619,997,400.00	10,726,197,400.00
70732	SPECIALIZED HOSPITAL SERVICES	878,683,657.24	802,000,000.00	1,302,000,000.00	375,571,425.00	460,000,000.00	2,000,000,000.00	2,460,000,000.00	-	464,600,000.00	469,246,000.00
70733	MEDICAL AND MATERNITY CENTRE SERVICES	-	-	-	-	1,570,000,000.00	72,500,000.00	1,642,500,000.00	-	1,658,925,000.00	1,675,514,300.00
7074	**PUBLIC HEALTH SERVICES**	**273,378,672.59**	**8,558,466,200.00**	**10,728,116,200.00**	**1,545,340,743.82**	**23,759,519,138.00**	**2,340,428,400.00**	**26,099,947,538.00**	**235,594,800.00**	**24,502,114,900.00**	**24,747,137,000.00**
70741	PUBLIC HEALTH SERVICES	273,378,672.59	8,558,466,200.00	10,728,116,200.00	1,545,340,743.82	23,759,519,138.00	2,340,428,400.00	26,099,947,538.00	235,594,800.00	24,502,114,900.00	24,747,137,000.00
7075	**R & D HEALTH**	**-**	**30,000,000.00**	**30,000,000.00**	**11,604,000.00**	**20,000,000.00**	**-**	**20,000,000.00**	**-**	**20,200,000.00**	**20,402,000.00**
70751	R & D HEALTH	-	30,000,000.00	30,000,000.00	11,604,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
7076	**HEALTH N.E.C.**	**445,229,788.49**	**758,300,000.00**	**1,458,300,000.00**	**398,566,473.43**	**2,112,330,990.00**	**-**	**2,112,330,990.00**	**20,000,000.00**	**2,133,454,300.00**	**2,154,789,000.00**
70761	HEALTH N.E.C.	445,229,788.49	758,300,000.00	1,458,300,000.00	398,566,473.43	2,112,330,990.00	-	2,112,330,990.00	20,000,000.00	2,133,454,300.00	2,154,789,000.00
708	**RECREATION, CULTURE AND RELIGION**	**1,877,520,767.56**	**11,352,800,300.00**	**21,498,923,000.00**	**6,982,144,233.43**	**14,890,671,680.00**	**(2,489,054,000.00)**	**12,401,617,680.00**	**-**	**12,525,634,100.00**	**12,650,890,700.00**
7081	**RECREATIONAL AND SPORTING SERVICES**	**-**	**620,000,000.00**	**9,174,920,000.00**	**2,881,866,302.71**	**9,362,716,170.00**	**35,000,000.00**	**9,397,716,170.00**	**-**	**9,491,693,500.00**	**9,586,610,500.00**
70811	RECREATIONAL AND SPORTING SERVICES	-	620,000,000.00	9,174,920,000.00	2,881,866,302.71	9,362,716,170.00	35,000,000.00	9,397,716,170.00	-	9,491,693,500.00	9,586,610,500.00
7082	**CULTURAL SERVICES**	**-**	**4,110,000,000.00**	**7,238,702,700.00**	**3,478,286,130.07**	**4,708,580,510.00**	**(2,274,054,000.00)**	**2,434,526,510.00**	**-**	**2,458,871,800.00**	**2,483,460,700.00**
70821	CULTURAL SERVICES	-	4,110,000,000.00	7,238,702,700.00	3,478,286,130.07	4,708,580,510.00	(2,274,054,000.00)	2,434,526,510.00	-	2,458,871,800.00	2,483,460,700.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**1,877,520,767.56**	**6,021,800,300.00**	**4,484,300,300.00**	**528,916,038.34**	**218,375,000.00**	**-**	**218,375,000.00**	**-**	**220,558,800.00**	**222,764,400.00**
70831	BROADCASTING AND PUBLISHING SERVICES	1,877,520,767.56	6,021,800,300.00	4,484,300,300.00	528,916,038.34	218,375,000.00	-	218,375,000.00	-	220,558,800.00	222,764,400.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**-**	**601,000,000.00**	**601,000,000.00**	**93,075,762.31**	**601,000,000.00**	**(250,000,000.00)**	**351,000,000.00**	**-**	**354,510,000.00**	**358,055,100.00**

Code	Function	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	-	601,000,000.00	601,000,000.00	93,075,762.31	601,000,000.00	(250,000,000.00)	351,000,000.00	-	354,510,000.00	358,055,100.00
709	**EDUCATION**	**12,847,908,612.68**	**48,873,551,300.00**	**67,252,639,360.00**	**16,015,535,072.04**	**63,792,054,567.00**	**3,326,086,000.00**	**67,118,140,567.00**	**-**	**61,733,362,300.00**	**62,350,696,900.00**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**-**	**2,523,200,300.00**	**2,085,700,300.00**	**2,783,000.00**	**450,000,000.00**	**891,086,000.00**	**1,341,086,000.00**	**-**	**1,354,497,000.00**	**1,368,042,200.00**
70911	PRE-PRIMARY EDUCATION	-	-	-	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
70912	PRIMARY EDUCATION	-	2,523,200,300.00	2,085,700,300.00	2,783,000.00	250,000,000.00	891,086,000.00	1,141,086,000.00	-	1,152,497,000.00	1,164,022,200.00
7092	**SECONDARY EDUCATION**	**10,125,545,766.01**	**17,763,000,000.00**	**16,546,215,560.00**	**8,706,453,907.36**	**12,169,000,000.00**	**(1,100,000,000.00)**	**11,069,000,000.00**	**-**	**11,179,690,000.00**	**11,291,486,900.00**
70921	LOWER SECONDARY EDUCATION	-	-	-	-	5,779,000,000.00	-	5,779,000,000.00	-	5,836,790,000.00	5,895,157,900.00
70922	UPPER-SECONDARY EDUCATION	10,125,545,766.01	17,763,000,000.00	16,546,215,560.00	8,706,453,907.36	6,390,000,000.00	(1,100,000,000.00)	5,290,000,000.00	-	5,342,900,000.00	5,396,329,000.00
7094	**TERTIARY EDUCATION**	**976,895,418.28**	**5,963,551,300.00**	**6,468,551,300.00**	**1,190,519,566.70**	**15,209,282,810.00**	**625,000,000.00**	**15,834,282,810.00**	**-**	**15,668,415,700.00**	**15,825,100,200.00**
70941	FIRST STAGE OF TERTIARY EDUCATION	976,895,418.28	3,845,551,300.00	3,765,551,300.00	90,637,205.31	683,282,810.00	625,000,000.00	1,308,282,810.00	-	997,155,700.00	1,007,127,400.00
70942	SECOND STAGE OF TERTIARY EDUCATION	-	2,118,000,000.00	2,703,000,000.00	1,099,882,361.39	14,526,000,000.00	-	14,526,000,000.00	-	14,671,260,000.00	14,817,972,800.00
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**19,400,000.00**	**1,028,811,400.00**	**526,811,400.00**	**29,609,466.00**	**120,000,000.00**	**-**	**120,000,000.00**	**-**	**121,200,000.00**	**122,412,000.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	19,400,000.00	1,028,811,400.00	526,811,400.00	29,609,466.00	120,000,000.00	-	120,000,000.00	-	121,200,000.00	122,412,000.00
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**955,274,241.88**	**1,057,000,000.00**	**6,687,000,000.00**	**4,102,523,570.92**	**5,500,000,000.00**	**5,675,000,000.00**	**11,175,000,000.00**	**-**	**5,555,000,000.00**	**5,610,550,000.00**
70961	SUBSIDIARY SERVICES TO EDUCATION	955,274,241.88	1,057,000,000.00	6,687,000,000.00	4,102,523,570.92	5,500,000,000.00	5,675,000,000.00	11,175,000,000.00	-	5,555,000,000.00	5,610,550,000.00
7097	**R & D EDUCATION**	**54,255,601.08**	**1,410,000,000.00**	**1,010,000,000.00**	**300,000.00**	**620,000,000.00**	**185,000,000.00**	**805,000,000.00**	**-**	**813,050,000.00**	**821,180,500.00**
70971	R & D EDUCATION	54,255,601.08	1,410,000,000.00	1,010,000,000.00	300,000.00	620,000,000.00	185,000,000.00	805,000,000.00	-	813,050,000.00	821,180,500.00
7098	**EDUCATION N.E.C.**	**716,537,585.43**	**19,127,988,300.00**	**33,928,360,800.00**	**1,983,345,561.06**	**29,723,771,757.00**	**(2,950,000,000.00)**	**26,773,771,757.00**	**-**	**27,041,509,600.00**	**27,311,925,100.00**
70981	EDUCATION N.E.C	716,537,585.43	19,127,988,300.00	33,928,360,800.00	1,983,345,561.06	29,723,771,757.00	(2,950,000,000.00)	26,773,771,757.00	-	27,041,509,600.00	27,311,925,100.00
710	**SOCIAL PROTECTION**	**8,051,547,826.14**	**28,332,173,890.00**	**27,127,820,890.00**	**7,333,784,668.52**	**14,195,770,000.00**	**(1,259,214,400.00)**	**12,936,555,600.00**	**-**	**13,065,921,200.00**	**13,196,580,600.00**
7102	**OLD AGE**	**-**	**171,769,000.00**	**166,769,000.00**	**-**	**28,000,000.00**	**-**	**28,000,000.00**	**-**	**28,280,000.00**	**28,562,800.00**
71021	OLD AGE	-	171,769,000.00	166,769,000.00	-	28,000,000.00	-	28,000,000.00	-	28,280,000.00	28,562,800.00
7104	**FAMILY AND CHILDREN**	**15,950,500.00**	**3,730,200,000.00**	**1,430,200,000.00**	**99,541,601.43**	**180,000,000.00**	**-**	**180,000,000.00**	**-**	**181,800,000.00**	**183,618,000.00**
71041	FAMILY AND CHILDREN	15,950,500.00	3,730,200,000.00	1,430,200,000.00	99,541,601.43	180,000,000.00	-	180,000,000.00	-	181,800,000.00	183,618,000.00
7105	**UNEMPLOYMENT**	**4,080,939,091.75**	**5,151,000,000.00**	**9,136,000,000.00**	**5,894,150,470.14**	**5,000,000,000.00**	**(1,000,000,000.00)**	**4,000,000,000.00**	**-**	**4,040,000,000.00**	**4,080,400,000.00**
71051	UNEMPLOYMENT	4,080,939,091.75	5,151,000,000.00	9,136,000,000.00	5,894,150,470.14	5,000,000,000.00	(1,000,000,000.00)	4,000,000,000.00	-	4,040,000,000.00	4,080,400,000.00
7106	**HOUSING**	**-**	**130,000,000.00**	**30,000,000.00**	**4,975,600.00**	**2,238,000,000.00**	**623,000,000.00**	**2,861,000,000.00**	**-**	**2,889,610,000.00**	**2,918,506,100.00**
71061	HOUSING	-	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	623,000,000.00	2,861,000,000.00	-	2,889,610,000.00	2,918,506,100.00
7107	**SOCIAL EXCLUSSION N.E.C**	**621,459,724.46**	**1,300,000,000.00**	**3,250,000,000.00**	**28,948,941.00**	**1,800,000,000.00**	**(1,800,000,000.00)**	**-**	**-**	**-**	**-**
71071	SOCIAL EXCLUSION N.E.C.	621,459,724.46	1,300,000,000.00	3,250,000,000.00	28,948,941.00	1,800,000,000.00	(1,800,000,000.00)	-	-	-	-
7108	**R & D SOCIAL PROTECTION**	**-**	**-**	**-**	**-**	**53,470,000.00**	**-**	**53,470,000.00**	**-**	**54,004,700.00**	**54,544,800.00**
71081	R & D SOCIAL PROTECTION	-	-	-	-	53,470,000.00	-	53,470,000.00	-	54,004,700.00	54,544,800.00
7109	**SOCIAL PROTECTION N.E.C.**	**3,333,198,509.93**	**17,849,204,890.00**	**13,114,851,890.00**	**1,306,168,055.95**	**4,896,300,000.00**	**917,785,600.00**	**5,814,085,600.00**	**-**	**5,872,226,500.00**	**5,930,948,900.00**
71091	SOCIAL PROTECTION N.E.C.	3,333,198,509.93	17,849,204,890.00	13,114,851,890.00	1,306,168,055.95	4,896,300,000.00	917,785,600.00	5,814,085,600.00	-	5,872,226,500.00	5,930,948,900.00

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Total Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
202	**Adamawa State**	**248,535,305,647.75**	**486,218,047,600.00**	**621,288,245,923.00**	**348,957,058,495.89**	**583,331,380,496.00**	**-**	**583,331,380,496.00**	**2,146,394,800.00**	**582,902,038,120.00**	**586,984,324,210.00**
2021	**ADAMAWA NORTH**	**10,179,414,576.08**	**45,279,043,855.00**	**79,210,098,155.00**	**43,350,574,732.71**	**93,662,215,237.00**	**(2,505,904,500.00)**	**91,156,310,737.00**	**-**	**91,623,381,680.00**	**92,414,544,080.00**
20211000	MADAGALI	2,256,304,498.71	13,001,000,000.00	20,335,707,500.00	9,369,803,378.68	27,794,451,057.00	(5,580,068,500.00)	22,214,382,557.00	-	24,410,135,820.00	24,634,843,400.00
20211100	MAIHA	-	4,585,839,600.00	15,435,839,600.00	8,372,990,719.68	13,432,855,070.00	222,664,500.00	13,655,519,570.00	-	13,587,383,800.00	13,723,257,800.00
20211300	MICHIKA	2,650,069,260.06	14,817,833,875.00	23,970,738,075.00	16,772,597,864.31	7,489,918,570.00	2,284,664,500.00	9,774,583,070.00	-	8,247,581,130.00	8,321,879,900.00
20211400	MUBI NORTH	4,151,468,693.72	7,200,992,180.00	11,384,234,780.00	8,075,757,681.16	35,607,968,970.00	(409,665,000.00)	35,198,303,970.00	-	35,395,419,030.00	35,651,872,280.00
20211500	MUBI SOUTH	1,121,572,123.59	5,673,378,200.00	8,083,578,200.00	759,425,088.88	9,337,021,570.00	976,500,000.00	10,313,521,570.00	-	9,982,861,900.00	10,082,690,700.00
2022	**ADAMAWA SOUTH**	**2,271,862,805.79**	**21,366,097,395.00**	**22,052,305,695.00**	**3,991,777,999.38**	**30,957,517,158.00**	**3,894,214,170.00**	**34,851,731,328.00**	**250,000,000.00**	**32,613,423,710.00**	**32,916,168,210.00**
20220100	DEMSA	289,485,390.41	1,547,383,000.00	2,234,883,000.00	99,724,583.57	3,867,110,868.00	1,393,335,000.00	5,260,445,868.00	-	4,413,812,200.00	4,457,951,100.00
20220300	GANYE	1,185,524,479.89	6,572,918,675.00	5,431,227,975.00	959,166,098.54	3,539,865,010.00	600,335,000.00	4,140,200,010.00	-	3,622,734,310.00	3,635,569,910.00
20220600	GUYUK	121,398,363.04	1,596,086,900.00	1,727,814,900.00	1,987,201,484.74	6,571,560,000.00	1,181,874,170.00	7,753,434,170.00	-	6,606,975,700.00	6,673,045,600.00
20220800	JADA	16,725,905.00	1,207,580,420.00	2,072,804,420.00	108,090,510.05	5,468,041,280.00	26,000,000.00	5,494,041,280.00	-	5,548,981,800.00	5,604,471,800.00
20220900	LAMURDE	139,840,768.98	863,435,700.00	1,999,013,700.00	60,591,073.00	1,529,961,000.00	200,000,000.00	1,729,961,000.00	-	2,051,270,700.00	2,071,783,700.00
20221200	MAYO-BELWA	-	4,183,187,800.00	2,461,390,800.00	412,530,075.23	1,481,287,000.00	234,000,000.00	1,715,287,000.00	250,000,000.00	1,732,440,000.00	1,749,764,700.00
20221600	NUMAN	83,178,490.06	2,037,544,900.00	2,593,175,900.00	178,934,400.00	6,497,660,000.00	135,335,000.00	6,632,995,000.00	-	6,594,956,600.00	6,660,906,300.00
20221700	SHELLENG	137,903,519.01	148,000,000.00	848,000,000.00	99,810,815.00	951,093,000.00	103,335,000.00	1,054,428,000.00	-	960,604,000.00	970,210,200.00
20221900	TOUNGO	297,805,889.40	3,209,960,000.00	2,683,995,000.00	85,728,959.25	1,050,939,000.00	20,000,000.00	1,070,939,000.00	-	1,081,648,400.00	1,092,464,900.00
2023	**ADAMAWA CENTRAL**	**69,596,023,718.15**	**115,333,818,380.00**	**163,069,829,638.00**	**89,820,015,208.00**	**120,247,702,510.00**	**13,119,101,190.00**	**133,366,803,700.00**	**60,000,000.00**	**117,424,575,440.00**	**118,520,572,610.00**
20230200	FUFORE	1,260,000.00	732,671,800.00	1,398,003,800.00	184,702,652.26	1,509,853,000.00	1,970,000,000.00	3,479,853,000.00	-	2,302,651,700.00	2,325,678,500.00
20230400	GIREI	10,992,228,922.84	11,362,880,300.00	14,439,544,740.00	12,799,776,796.84	8,541,346,496.00	799,000,000.00	9,340,346,496.00	-	8,896,430,600.00	8,985,395,600.00
20230500	GOMBI	-	1,893,399,475.00	1,743,399,475.00	994,522,701.76	836,811,500.00	1,419,664,500.00	2,256,476,000.00	-	1,569,349,800.00	1,585,043,500.00

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
20230700	HONG	1,854,510,995.93	2,468,640,550.00	5,322,142,650.00	1,827,171,460.16	14,153,363,960.00	(633,335,500.00)	13,520,028,460.00	-	12,295,098,050.00	12,394,918,930.00
20231800	SONG	67,887,514.96	4,713,000,000.00	4,350,000,000.00	85,100,629.10	3,331,575,000.00	484,421,190.00	3,815,996,190.00	-	3,294,190,800.00	3,327,132,900.00
20232000	YOLA NORTH	48,067,403,196.79	75,236,235,605.00	100,406,801,005.00	62,842,654,022.61	67,991,596,440.00	697,574,520.00	68,689,170,960.00	40,000,000.00	66,417,445,370.00	67,047,612,130.00
20232100	YOLA SOUTH	8,612,733,087.63	18,926,990,650.00	35,409,937,968.00	11,086,086,945.27	23,883,156,114.00	8,381,776,480.00	32,264,932,594.00	20,000,000.00	22,649,409,120.00	22,854,791,050.00
2024	**OTHER**	**166,488,004,547.73**	**304,239,087,970.00**	**356,956,012,435.00**	**211,794,690,555.80**	**338,463,945,591.00**	**(14,507,410,860.00)**	**323,956,534,731.00**	**1,836,394,800.00**	**341,240,657,290.00**	**343,133,039,310.00**
20242200	STATE WIDE	166,488,004,547.73	304,239,087,970.00	356,956,012,435.00	211,794,690,555.80	338,463,945,591.00	(14,507,410,860.00)	323,956,534,731.00	1,836,394,800.00	341,240,657,290.00	343,133,039,310.00

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Personnel Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
202	**Adamawa State**	**52,522,371,889.30**	**74,227,057,900.00**	**74,935,973,630.00**	**66,328,181,397.32**	**104,231,043,377.00**	**(15,530,799,900.00)**	**88,700,243,477.00**	**-**	**97,057,350,520.00**	**97,057,364,110.00**
2021	**ADAMAWA NORTH**	**2,974,381,606.04**	**1,639,829,000.00**	**3,424,829,000.00**	**5,008,501,979.33**	**7,960,568,597.00**	**-**	**7,960,568,597.00**	**-**	**8,040,174,480.00**	**8,040,174,980.00**
20211000	MADAGALI	-	-	-	-	1,232,188,057.00	-	1,232,188,057.00	-	1,244,510,020.00	1,244,510,200.00
20211300	MICHIKA	303,836,958.04	527,350,400.00	527,350,400.00	473,367,618.74	619,298,970.00	-	619,298,970.00	-	625,492,030.00	625,492,200.00
20211400	MUBI NORTH	2,670,544,648.00	1,112,478,600.00	2,897,478,600.00	4,535,134,360.59	6,109,081,570.00	-	6,109,081,570.00	-	6,170,172,430.00	6,170,172,580.00
2022	**ADAMAWA SOUTH**	**753,571,378.90**	**871,588,000.00**	**871,588,000.00**	**893,223,260.85**	**2,265,111,500.00**	**-**	**2,265,111,500.00**	**-**	**2,287,762,710.00**	**2,287,762,910.00**
20220300	GANYE	753,571,378.90	871,588,000.00	871,588,000.00	893,223,260.85	2,265,111,500.00	-	2,265,111,500.00	-	2,287,762,710.00	2,287,762,910.00
2023	**ADAMAWA CENTRAL**	**3,905,406,608.30**	**6,474,453,900.00**	**6,474,453,900.00**	**4,528,348,304.38**	**6,329,835,080.00**	**-**	**6,329,835,080.00**	**-**	**6,393,133,840.00**	**6,393,134,810.00**
20230700	HONG	1,379,530,371.39	2,043,243,000.00	2,043,243,000.00	1,630,658,987.48	2,215,532,960.00	-	2,215,532,960.00	-	2,237,688,350.00	2,237,688,530.00
20232000	YOLA NORTH	1,634,850,806.42	2,725,655,000.00	2,725,655,000.00	1,859,528,876.81	2,579,196,960.00	-	2,579,196,960.00	-	2,604,989,070.00	2,604,989,430.00
20232100	YOLA SOUTH	891,025,430.49	1,705,555,900.00	1,705,555,900.00	1,038,160,440.09	1,535,105,160.00	-	1,535,105,160.00	-	1,550,456,420.00	1,550,456,850.00
2024	**OTHER**	**44,889,012,296.06**	**65,241,187,000.00**	**64,165,102,730.00**	**55,898,107,852.77**	**87,675,528,200.00**	**(15,530,799,900.00)**	**72,144,728,300.00**	**-**	**80,336,279,490.00**	**80,336,291,410.00**
20242200	STATE WIDE	44,889,012,296.06	65,241,187,000.00	64,165,102,730.00	55,898,107,852.77	87,675,528,200.00	(15,530,799,900.00)	72,144,728,300.00	-	80,336,279,490.00	80,336,291,410.00

Adamawa State Government of Nigeria
2026 Approved Revised Budget- Other Non-Debt Recurrent Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
202	**Adamawa State**	**44,988,400,901.09**	**46,036,237,870.00**	**68,955,369,140.00**	**59,163,436,133.98**	**72,222,237,137.00**	**1,781,975,200.00**	**74,004,212,337.00**	**-**	**67,122,605,800.00**	**67,123,047,400.00**
2021	**ADAMAWA NORTH**	**1,483,608,809.25**	**2,982,000,000.00**	**3,758,146,800.00**	**2,282,517,143.72**	**4,865,890,700.00**	**(441,000,000.00)**	**4,424,890,700.00**	**-**	**4,469,143,000.00**	**4,469,162,600.00**
20211000	MADAGALI	-	-	-	-	688,750,000.00	-	688,750,000.00	-	695,637,500.00	695,644,500.00
20211300	MICHIKA	23,219,519.25	300,000,000.00	456,104,200.00	4,980,953.25	132,003,300.00	59,000,000.00	191,003,300.00	-	192,916,400.00	192,922,700.00
20211400	MUBI NORTH	1,460,389,290.00	2,682,000,000.00	3,302,042,600.00	2,277,536,190.47	4,045,137,400.00	(500,000,000.00)	3,545,137,400.00	-	3,580,589,100.00	3,580,595,400.00
2022	**ADAMAWA SOUTH**	**26,825,068.99**	**25,571,400.00**	**38,880,700.00**	**38,326,793.72**	**51,280,700.00**	**-**	**51,280,700.00**	**-**	**51,794,000.00**	**51,797,500.00**
20220300	GANYE	26,825,068.99	25,571,400.00	38,880,700.00	38,326,793.72	51,280,700.00	-	51,280,700.00	-	51,794,000.00	51,797,500.00
2023	**ADAMAWA CENTRAL**	**292,104,960.77**	**746,699,430.00**	**1,135,251,830.00**	**539,910,639.73**	**1,323,530,500.00**	**50,000,000.00**	**1,373,530,500.00**	**-**	**1,131,327,700.00**	**1,131,349,300.00**
20230700	HONG	4,161,882.79	44,425,850.00	67,544,950.00	10,105,746.68	75,000,000.00	-	75,000,000.00	-	75,750,200.00	75,754,100.00
20232000	YOLA NORTH	168,590,524.69	389,230,430.00	591,768,130.00	341,193,943.85	742,154,900.00	-	742,154,900.00	-	493,637,500.00	493,644,500.00
20232100	YOLA SOUTH	119,352,553.29	313,043,150.00	475,938,750.00	188,610,949.20	506,375,600.00	50,000,000.00	556,375,600.00	-	561,940,000.00	561,950,700.00
2024	**OTHER**	**43,185,862,062.08**	**42,281,967,040.00**	**64,023,089,810.00**	**56,302,681,556.81**	**65,981,535,237.00**	**2,172,975,200.00**	**68,154,510,437.00**	**-**	**61,470,341,100.00**	**61,470,738,000.00**
20242200	STATE WIDE	43,185,862,062.08	42,281,967,040.00	64,023,089,810.00	56,302,681,556.81	65,981,535,237.00	2,172,975,200.00	68,154,510,437.00	-	61,470,341,100.00	61,470,738,000.00

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Debt Service Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
202	**Adamawa State**	**31,422,260,377.81**	**16,992,921,840.00**	**23,649,874,840.00**	**31,345,343,018.92**	**33,187,135,300.00**	**(19,450,000,000.00)**	**13,737,135,300.00**	**-**	**13,874,506,900.00**	**13,874,507,500.00**
2024	**OTHER**	**31,422,260,377.81**	**16,992,921,840.00**	**23,649,874,840.00**	**31,345,343,018.92**	**33,187,135,300.00**	**(19,450,000,000.00)**	**13,737,135,300.00**	**-**	**13,874,506,900.00**	**13,874,507,500.00**
20242200	STATE WIDE	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	31,345,343,018.92	33,187,135,300.00	(19,450,000,000.00)	13,737,135,300.00	-	13,874,506,900.00	13,874,507,500.00

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Capital Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
202	**Adamawa State**	**119,602,272,479.55**	**348,961,829,990.00**	**453,747,028,313.00**	**192,120,097,945.66**	**373,690,964,682.00**	**33,198,824,700.00**	**406,889,789,382.00**	**2,146,394,800.00**	**404,847,574,900.00**	**408,929,405,200.00**
2021	**ADAMAWA NORTH**	**5,721,424,160.79**	**40,657,214,855.00**	**72,027,122,355.00**	**36,059,555,609.66**	**80,835,755,940.00**	**(2,064,904,500.00)**	**78,770,851,440.00**	**-**	**79,114,064,200.00**	**79,905,206,500.00**
20211000	MADAGALI	2,256,304,498.71	13,001,000,000.00	20,335,707,500.00	9,369,803,378.68	25,873,513,000.00	(5,580,068,500.00)	20,293,444,500.00	-	22,469,988,300.00	22,694,688,700.00
20211100	MAIHA	-	4,585,839,600.00	15,435,839,600.00	8,372,990,719.68	13,432,855,070.00	222,664,500.00	13,655,519,570.00	-	13,587,383,800.00	13,723,257,800.00
20211300	MICHIKA	2,323,012,782.77	13,990,483,475.00	22,987,283,475.00	16,294,249,292.32	6,738,616,300.00	2,225,664,500.00	8,964,280,800.00	-	7,429,172,700.00	7,503,465,000.00
20211400	MUBI NORTH	20,534,755.72	3,406,513,580.00	5,184,713,580.00	1,263,087,130.10	25,453,750,000.00	90,335,000.00	25,544,085,000.00	-	25,644,657,500.00	25,901,104,300.00
20211500	MUBI SOUTH	1,121,572,123.59	5,673,378,200.00	8,083,578,200.00	759,425,088.88	9,337,021,570.00	976,500,000.00	10,313,521,570.00	-	9,982,861,900.00	10,082,690,700.00
2022	**ADAMAWA SOUTH**	**1,491,466,357.90**	**20,468,937,995.00**	**21,141,836,995.00**	**3,060,227,944.81**	**28,641,124,958.00**	**3,894,214,170.00**	**32,535,339,128.00**	**250,000,000.00**	**30,273,867,000.00**	**30,576,607,800.00**
20220100	DEMSA	289,485,390.41	1,547,383,000.00	2,234,883,000.00	99,724,583.57	3,867,110,868.00	1,393,335,000.00	5,260,445,868.00	-	4,413,812,200.00	4,457,951,100.00
20220300	GANYE	405,128,032.00	5,675,759,275.00	4,520,759,275.00	27,616,043.97	1,223,472,810.00	600,335,000.00	1,823,807,810.00	-	1,283,177,600.00	1,296,009,500.00
20220600	GUYUK	121,398,363.04	1,596,086,900.00	1,727,814,900.00	1,987,201,484.74	6,571,560,000.00	1,181,874,170.00	7,753,434,170.00	-	6,606,975,700.00	6,673,045,600.00
20220800	JADA	16,725,905.00	1,207,580,420.00	2,072,804,420.00	108,090,510.05	5,468,041,280.00	26,000,000.00	5,494,041,280.00	-	5,548,981,800.00	5,604,471,800.00
20220900	LAMURDE	139,840,768.98	863,435,700.00	1,999,013,700.00	60,591,073.00	1,529,961,000.00	200,000,000.00	1,729,961,000.00	-	2,051,270,700.00	2,071,783,700.00
20221200	MAYO-BELWA	-	4,183,187,800.00	2,461,390,800.00	412,530,075.23	1,481,287,000.00	234,000,000.00	1,715,287,000.00	250,000,000.00	1,732,440,000.00	1,749,764,700.00
20221600	NUMAN	83,178,490.06	2,037,544,900.00	2,593,175,900.00	178,934,400.00	6,497,660,000.00	135,335,000.00	6,632,995,000.00	-	6,594,956,600.00	6,660,906,300.00
20221700	SHELLENG	137,903,519.01	148,000,000.00	848,000,000.00	99,810,815.00	951,093,000.00	103,335,000.00	1,054,428,000.00	-	960,604,000.00	970,210,200.00
20221900	TOUNGO	297,805,889.40	3,209,960,000.00	2,683,995,000.00	85,728,959.25	1,050,939,000.00	20,000,000.00	1,070,939,000.00	-	1,081,648,400.00	1,092,464,900.00
2023	**ADAMAWA CENTRAL**	**65,398,512,149.08**	**108,112,665,050.00**	**155,460,123,908.00**	**84,751,756,263.89**	**112,594,336,930.00**	**13,069,101,190.00**	**125,663,438,120.00**	**60,000,000.00**	**109,900,113,900.00**	**110,996,088,500.00**
20230200	FUFORE	1,260,000.00	732,671,800.00	1,398,003,800.00	184,702,652.26	1,509,853,000.00	1,970,000,000.00	3,479,853,000.00	-	2,302,651,700.00	2,325,678,500.00
20230400	GIREI	10,992,228,922.84	11,362,880,300.00	14,439,544,740.00	12,799,776,796.84	8,541,346,496.00	799,000,000.00	9,340,346,496.00	-	8,896,430,600.00	8,985,395,600.00
20230500	GOMBI	-	1,893,399,475.00	1,743,399,475.00	994,522,701.76	836,811,500.00	1,419,664,500.00	2,256,476,000.00	-	1,569,349,800.00	1,585,043,500.00
20230700	HONG	470,818,741.75	380,971,700.00	3,211,354,700.00	186,406,726.00	11,862,831,000.00	(633,335,500.00)	11,229,495,500.00	-	9,981,659,500.00	10,081,476,300.00
20231800	SONG	67,887,514.96	4,713,000,000.00	4,350,000,000.00	85,100,629.10	3,331,575,000.00	484,421,190.00	3,815,996,190.00	-	3,294,190,800.00	3,327,132,900.00
20232000	YOLA NORTH	46,263,961,865.68	72,121,350,175.00	97,089,377,875.00	60,641,931,201.95	64,670,244,580.00	697,574,520.00	65,367,819,100.00	40,000,000.00	63,318,818,800.00	63,948,978,200.00
20232100	YOLA SOUTH	7,602,355,103.85	16,908,391,600.00	33,228,443,318.00	9,859,315,555.98	21,841,675,354.00	8,331,776,480.00	30,173,451,834.00	20,000,000.00	20,537,012,700.00	20,742,383,500.00
2024	**OTHER**	**46,990,869,811.78**	**179,723,012,090.00**	**205,117,945,055.00**	**68,248,558,127.30**	**151,619,746,854.00**	**18,300,413,840.00**	**169,920,160,694.00**	**1,836,394,800.00**	**185,559,529,800.00**	**187,451,502,400.00**
20242200	STATE WIDE	46,990,869,811.78	179,723,012,090.00	205,117,945,055.00	68,248,558,127.30	151,619,746,854.00	18,300,413,840.00	169,920,160,694.00	1,836,394,800.00	185,559,529,800.00	187,451,502,400.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Expenditure	**248,535,305,647.75**	**486,218,047,600.00**	**621,288,245,923.00**	**348,957,058,495.89**	**583,331,380,496.00**	**-**	**583,331,380,496.00**	**2,146,394,800.00**	**582,902,038,120.00**	**586,984,324,210.00**
01	**Agriculture**	**6,758,249,200.56**	**16,139,798,760.00**	**15,943,624,960.00**	**4,954,070,443.28**	**6,890,533,410.00**	**5,401,215,500.00**	**12,291,748,910.00**	**1,545,000,000.00**	**12,263,168,260.00**	**12,343,266,890.00**
0101	**Effective governance of the Agriculture Sector**	**2,591,343,402.43**	**5,784,512,040.00**	**7,801,639,040.00**	**2,373,879,147.61**	**661,244,810.00**	**2,391,253,000.00**	**3,052,497,810.00**	**-**	**2,687,857,620.00**	**2,688,660,830.00**
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	2,292,987,983.45	702,000,000.00	702,000,000.00	299,229,372.65	79,176,320.00	-	79,176,320.00	-	79,968,100.00	80,767,800.00
010102	Agriculture sector coordination mechanisms	298,355,418.98	5,082,512,040.00	7,099,639,040.00	2,074,649,774.96	582,068,490.00	2,391,253,000.00	2,973,321,490.00	-	2,607,889,520.00	2,607,893,030.00
0102	**Development of the livestock value chain**	**628,922,052.33**	**1,680,683,710.00**	**1,693,058,510.00**	**826,918,028.17**	**1,454,748,040.00**	**300,000,000.00**	**1,754,748,040.00**	**-**	**1,772,296,190.00**	**1,776,003,630.00**
010201	Ruminant (cattle, sheep & goats) production and marketing	600,566,791.08	975,959,010.00	988,333,810.00	783,109,028.17	1,186,248,040.00	250,000,000.00	1,436,248,040.00	-	1,450,611,090.00	1,451,101,430.00
010202	Meat processing and marketing	1,380,000.00	25,000,000.00	25,000,000.00	24,000,000.00	6,724,700.00	-	6,724,700.00	-	6,792,000.00	6,860,000.00
010203	Poultry, pig, and micro livestock production	-	6,724,700.00	6,724,700.00	-	105,000,000.00	-	105,000,000.00	-	106,050,000.00	107,110,500.00
010205	Animal health and livestock diseases management	21,975,261.25	197,000,000.00	197,000,000.00	13,819,500.00	37,900,000.00	-	37,900,000.00	-	38,279,000.00	38,661,900.00
010206	Livestock feeds development	5,000,000.00	476,000,000.00	476,000,000.00	5,989,500.00	118,875,300.00	50,000,000.00	168,875,300.00	-	170,564,100.00	172,269,800.00
0103	**Enhancement of food production and productivity**	**545,044,873.18**	**646,622,000.00**	**410,221,600.00**	**113,758,707.54**	**1,156,711,830.00**	**1,698,962,500.00**	**2,855,674,330.00**	**240,000,000.00**	**6,190,216,850.00**	**6,250,671,800.00**
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	442,000,000.00	202,000,000.00	-	200,000,000.00	(55,362,500.00)	144,637,500.00	-	196,583,900.00	198,549,800.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	-	-	-	-	798,060,000.00	-	798,060,000.00	240,000,000.00	806,040,600.00	814,101,100.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	545,044,873.18	204,622,000.00	208,221,600.00	113,758,707.54	158,651,830.00	1,754,325,000.00	1,912,976,830.00	-	5,187,592,350.00	5,238,020,900.00
0104	**Reduction of post-harvest losses**	**2,979,938,872.62**	**4,701,781,010.00**	**3,705,505,810.00**	**1,639,289,559.96**	**2,098,828,730.00**	**1,061,000,000.00**	**3,159,828,730.00**	**-**	**129,107,600.00**	**129,403,630.00**
010401	Modern technology for post-harvest storage and value addition	65,103,162.95	125,981,010.00	129,705,810.00	82,387,753.98	98,828,730.00	29,000,000.00	127,828,730.00	-	129,107,600.00	129,403,630.00
010402	Buffer stocking and commodity warehousing	-	100,000,000.00	100,000,000.00	57,213,805.98	-	-	-	-	-	-
010404	Agricultural produce and quality control	2,914,835,709.67	4,475,800,000.00	3,475,800,000.00	1,499,688,000.00	2,000,000,000.00	1,032,000,000.00	3,032,000,000.00	-	-	-
0105	**Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)**	**13,000,000.00**	**115,000,000.00**	**115,000,000.00**	**-**	**312,000,000.00**	**(50,000,000.00)**	**262,000,000.00**	**213,000,000.00**	**264,620,000.00**	**267,266,300.00**
010503	Fish processing and post-harvest management	5,000,000.00	30,000,000.00	30,000,000.00	-	261,500,000.00	-	261,500,000.00	213,000,000.00	264,115,000.00	266,756,200.00
010504	Marine industrial fishing	8,000,000.00	85,000,000.00	85,000,000.00	-	50,500,000.00	(50,000,000.00)	500,000.00	-	505,000.00	510,100.00
0106	**Promotion of forest resource conservation and preservation of biodiversity**	**-**	**-**	**-**	**-**	**80,000,000.00**	**-**	**80,000,000.00**	**-**	**80,800,000.00**	**81,608,000.00**
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	-	-	-	-	80,000,000.00	-	80,000,000.00	-	80,800,000.00	81,608,000.00

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
0107	**Promotion of enabling environment for increased agricultural development**	**-**	**191,200,000.00**	**198,200,000.00**	**225,000.00**	**35,000,000.00**	**-**	**35,000,000.00**	**-**	**35,350,000.00**	**35,703,500.00**
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	-	178,200,000.00	120,200,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
010704	Adaptive research, unified and all-inclusive extension services delivery	-	13,000,000.00	13,000,000.00	-	-	-	-	-	-	-
010706	Capacity building for stakeholders and professional human resources development	-	-	65,000,000.00	225,000.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
0110	**Agriculture Sector Expenditures Not Elsewhere Classified**	**-**	**3,020,000,000.00**	**2,020,000,000.00**	**-**	**1,092,000,000.00**	**-**	**1,092,000,000.00**	**1,092,000,000.00**	**1,102,920,000.00**	**1,113,949,200.00**
011001	Agriculture Programme Not Elsewhere Classified	-	3,020,000,000.00	2,020,000,000.00	-	1,092,000,000.00	-	1,092,000,000.00	1,092,000,000.00	1,102,920,000.00	1,113,949,200.00
02	**Societal Re-orientation**	**477,000,000.00**	**4,616,204,890.00**	**3,746,140,890.00**	**3,980,000.00**	**360,000,000.00**	**1,617,785,600.00**	**1,977,785,600.00**	**-**	**1,997,563,500.00**	**2,017,539,200.00**
0210	**Societal Re-orientation - General**	**477,000,000.00**	**4,616,204,890.00**	**3,746,140,890.00**	**3,980,000.00**	**360,000,000.00**	**1,617,785,600.00**	**1,977,785,600.00**	**-**	**1,997,563,500.00**	**2,017,539,200.00**
021001	Societal Re-orientation - General	477,000,000.00	4,616,204,890.00	3,746,140,890.00	3,980,000.00	360,000,000.00	1,617,785,600.00	1,977,785,600.00	-	1,997,563,500.00	2,017,539,200.00
03	**Poverty Alleviation**	**5,773,986,839.35**	**14,883,500,010.00**	**19,110,513,510.00**	**7,813,017,932.45**	**10,688,359,260.00**	**(3,000,000,000.00)**	**7,688,359,260.00**	**-**	**7,765,243,510.00**	**7,839,871,520.00**
0310	**Poverty Alleviation - General**	**5,773,986,839.35**	**14,883,500,010.00**	**19,110,513,510.00**	**7,813,017,932.45**	**10,688,359,260.00**	**(3,000,000,000.00)**	**7,688,359,260.00**	**-**	**7,765,243,510.00**	**7,839,871,520.00**
031001	Poverty Alleviation - General	5,773,986,839.35	14,883,500,010.00	19,110,513,510.00	7,813,017,932.45	10,688,359,260.00	(3,000,000,000.00)	7,688,359,260.00	-	7,765,243,510.00	7,839,871,520.00
04	**Health**	**9,052,486,924.40**	**22,372,773,680.00**	**29,136,242,075.00**	**11,854,458,710.18**	**47,484,588,228.00**	**5,689,428,400.00**	**53,174,016,628.00**	**501,394,800.00**	**48,454,708,520.00**	**48,849,806,260.00**
0401	**Effective governance of the health system**	**6,592,415,946.21**	**9,612,707,480.00**	**11,359,925,875.00**	**7,865,481,438.90**	**10,674,151,850.00**	**714,000,000.00**	**11,388,151,850.00**	**-**	**10,624,717,020.00**	**10,641,513,460.00**
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	412,687,505.16	720,500,000.00	1,420,500,000.00	348,147,208.50	1,626,330,990.00	-	1,626,330,990.00	-	1,642,594,300.00	1,659,020,300.00
040102	Human and institutional capacity performance management	296,580,991.41	209,673,070.00	572,772,465.00	458,634,983.99	583,492,250.00	200,000,000.00	783,492,250.00	-	333,388,770.00	333,744,880.00
040103	Health sector coordination mechanisms	5,716,578,369.51	8,432,534,410.00	8,986,567,610.00	6,599,278,041.65	7,943,353,610.00	364,000,000.00	8,307,353,610.00	-	8,325,018,750.00	8,325,030,880.00
040104	Integrated supportive supervision	166,569,080.13	250,000,000.00	380,085,800.00	459,421,204.76	520,975,000.00	150,000,000.00	670,975,000.00	-	323,715,200.00	323,717,400.00
0402	**Community engagement and participation in health**	**-**	**-**	**500,000,000.00**	**-**	**1,794,840,868.00**	**-**	**1,794,840,868.00**	**170,000,000.00**	**1,812,789,500.00**	**1,830,917,700.00**
040201	Community interventions	-	-	-	-	1,614,840,868.00	-	1,614,840,868.00	-	1,630,989,500.00	1,647,299,700.00
040202	Community structures	-	-	500,000,000.00	-	180,000,000.00	-	180,000,000.00	170,000,000.00	181,800,000.00	183,618,000.00
0403	**Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens**	**65,000,000.00**	**317,000,000.00**	**317,000,000.00**	**53,665,064.93**	**545,726,800.00**	**-**	**545,726,800.00**	**309,394,800.00**	**551,184,200.00**	**556,696,400.00**
040301	Reproductive, maternal and neonatal health	-	20,000,000.00	20,000,000.00	14,229,000.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
040302	Child health	-	40,000,000.00	40,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
040304	Communicable diseases	-	40,000,000.00	40,000,000.00	3,516,800.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
040306	Nutrition	-	144,800,000.00	144,800,000.00	-	309,394,800.00	-	309,394,800.00	309,394,800.00	312,488,800.00	315,614,000.00
040307	Emergency services	65,000,000.00	72,200,000.00	72,200,000.00	35,919,264.93	106,332,000.00	-	106,332,000.00	-	107,395,400.00	108,469,400.00
0404	**Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)**	**-**	**15,000,000.00**	**15,000,000.00**	**8,000,000.00**	**54,000,000.00**	**-**	**54,000,000.00**	**-**	**54,540,000.00**	**55,085,400.00**
040403	In service training (continuing education)	-	15,000,000.00	15,000,000.00	8,000,000.00	54,000,000.00	-	54,000,000.00	-	54,540,000.00	55,085,400.00
0405	**Provision of adequate and modern health infrastructure for health services delivery**	**2,260,068,421.96**	**5,384,766,000.00**	**10,968,166,000.00**	**2,063,186,875.94**	**25,431,180,080.00**	**4,224,428,400.00**	**29,655,608,480.00**	**-**	**26,190,491,900.00**	**26,452,396,900.00**

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
040501	Functional health facilities	2,260,068,421.96	5,384,766,000.00	10,968,166,000.00	2,063,186,875.94	25,431,180,080.00	4,224,428,400.00	29,655,608,480.00	-	26,190,491,900.00	26,452,396,900.00
0406	**Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities**	**129,155,556.23**	**1,474,300,200.00**	**1,700,900,200.00**	**964,726,762.50**	**925,117,240.00**	**-**	**925,117,240.00**	**22,000,000.00**	**934,368,600.00**	**943,712,500.00**
040601	Sustainable drug supply	129,155,556.23	1,326,595,200.00	1,553,195,200.00	962,726,762.50	775,117,240.00	-	775,117,240.00	22,000,000.00	782,868,600.00	790,697,500.00
040602	Vaccines supply chain	-	147,705,000.00	147,705,000.00	2,000,000.00	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
0407	**Evidence generation and utilisation**	**-**	**5,492,000,000.00**	**4,198,250,000.00**	**898,164,367.91**	**3,630,571,390.00**	**970,000,000.00**	**4,600,571,390.00**	**-**	**3,666,877,300.00**	**3,703,546,300.00**
040702	Surveys and facility assessments	-	85,000,000.00	85,000,000.00	18,604,000.00	70,000,000.00	-	70,000,000.00	-	70,700,000.00	71,407,000.00
040703	Research and development (Institutional Review Board, Clinical Trials)	-	-	30,000,000.00	-	-	-	-	-	-	-
040704	Monitoring and Evaluation (M&E)	-	5,407,000,000.00	4,083,250,000.00	879,560,367.91	3,560,571,390.00	970,000,000.00	4,530,571,390.00	-	3,596,177,300.00	3,632,139,300.00
0409	**Provision of universal health coverage and financial risk protection for citizens**	**-**	**11,000,000.00**	**11,000,000.00**	**-**	**4,297,000,000.00**	**(364,000,000.00)**	**3,933,000,000.00**	**-**	**4,339,970,000.00**	**4,383,369,700.00**
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	-	11,000,000.00	11,000,000.00	-	4,297,000,000.00	(364,000,000.00)	3,933,000,000.00	-	4,339,970,000.00	4,383,369,700.00
0410	**Health Sector Expenditures Not Elsewhere Classified**	**5,847,000.00**	**66,000,000.00**	**66,000,000.00**	**1,234,200.00**	**132,000,000.00**	**145,000,000.00**	**277,000,000.00**	**-**	**279,770,000.00**	**282,567,900.00**
041001	Health Not Elsewhere Classified	5,847,000.00	66,000,000.00	66,000,000.00	1,234,200.00	132,000,000.00	145,000,000.00	277,000,000.00	-	279,770,000.00	282,567,900.00
05	**Education**	**37,767,685,765.37**	**83,227,527,310.00**	**101,426,685,470.00**	**52,551,745,321.46**	**110,574,943,034.00**	**2,874,000,000.00**	**113,448,943,034.00**	**-**	**113,577,391,390.00**	**114,184,641,520.00**
0501	**Effective governance of the education system**	**24,754,336,265.39**	**29,170,567,660.00**	**32,839,902,760.00**	**36,626,773,299.87**	**47,720,447,827.00**	**149,000,000.00**	**47,869,447,827.00**	**-**	**52,770,850,490.00**	**52,773,040,960.00**
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	-	1,092,040,000.00	1,092,040,000.00	3,373,532.64	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,100.00
050102	Human and institutional capacity performance management	9,361,527,837.38	12,918,803,450.00	15,830,067,350.00	13,137,595,959.32	22,313,502,377.00	(241,000,000.00)	22,072,502,377.00	-	22,293,233,890.00	22,293,283,530.00
050103	Education sector coordination mechanisms	15,392,808,428.01	14,959,724,210.00	15,717,795,410.00	23,485,803,807.91	25,196,945,450.00	390,000,000.00	25,586,945,450.00	-	30,265,516,600.00	30,265,536,330.00
050104	Integrated supportive supervision	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
0502	**Increase in access, retention, and completion rate at all levels**	**-**	**150,000,000.00**	**610,000,000.00**	**46,942,550.00**	**200,000,000.00**	**-**	**200,000,000.00**	**-**	**202,000,000.00**	**204,020,000.00**
050201	Early Childhood Care, Development and Education (ECCDE)	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
050206	Tertiary institutions' new courses accreditation	-	50,000,000.00	510,000,000.00	46,942,550.00	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
0503	**Equity and inclusiveness in the provision of educational services**	**141,907,908.04**	**353,584,200.00**	**353,584,200.00**	**203,628,818.64**	**12,841,864,440.00**	**(600,000,000.00)**	**12,241,864,440.00**	**-**	**12,364,283,200.00**	**12,485,308,260.00**
050301	Inclusive Education	133,459,556.72	184,497,300.00	184,497,300.00	183,265,045.18	222,332,710.00	-	222,332,710.00	-	224,556,100.00	224,556,240.00
050302	Special education	-	150,000,000.00	150,000,000.00	1,530,000.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
050304	Second chance education	8,448,351.32	9,086,900.00	9,086,900.00	18,833,773.46	36,881,730.00	-	36,881,730.00	-	37,250,600.00	37,250,720.00
050305	Girls/Boys child education	-	10,000,000.00	10,000,000.00	-	12,532,650,000.00	(600,000,000.00)	11,932,650,000.00	-	12,051,976,500.00	12,172,496,300.00
0504	**Improved quality of teaching and learning outcomes**	**3,290,105,768.20**	**6,243,358,000.00**	**27,933,730,500.00**	**7,258,268,022.50**	**20,360,160,990.00**	**2,825,000,000.00**	**23,185,160,990.00**	**-**	**17,685,262,600.00**	**17,862,115,300.00**
050401	All levels of education quality assurance	2,676,600.00	130,000,000.00	16,470,372,500.00	9,930,640.00	11,370,160,990.00	(500,000,000.00)	10,870,160,990.00	-	10,978,862,600.00	11,088,651,300.00
050402	Instructional and learning materials	2,023,988,491.34	4,596,858,000.00	4,446,858,000.00	1,727,990,820.77	3,800,000,000.00	(2,350,000,000.00)	1,450,000,000.00	-	1,464,500,000.00	1,479,145,000.00
050403	Teaching and non-teaching staff capacity building	955,274,241.88	1,231,500,000.00	6,731,500,000.00	4,137,923,186.48	5,015,000,000.00	5,675,000,000.00	10,690,000,000.00	-	5,065,150,000.00	5,115,801,500.00
050404	Curriculum review and development	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
050406	School examination and MLA	308,166,434.98	235,000,000.00	235,000,000.00	1,382,423,375.25	175,000,000.00	-	175,000,000.00	-	176,750,000.00	178,517,500.00
0505	**Adequate infrastructure at all levels**	**9,552,034,044.48**	**37,437,645,000.00**	**33,286,360,560.00**	**8,316,901,360.30**	**21,029,108,264.00**	**1,200,000,000.00**	**22,229,108,264.00**	**-**	**22,754,399,500.00**	**22,981,943,800.00**

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
050501	Schools' infrastructure construction and rehabilitation	8,799,529,503.61	28,776,698,800.00	26,735,414,360.00	7,957,662,031.55	15,790,682,664.00	806,000,000.00	16,596,682,664.00	-	16,892,939,600.00	17,061,869,300.00
050502	Furnishing	281,961,735.67	5,416,106,400.00	4,116,106,400.00	263,609,275.86	2,216,000,000.00	150,000,000.00	2,366,000,000.00	-	2,389,660,000.00	2,413,556,600.00
050503	Libraries and laboratories	54,255,601.08	2,446,542,000.00	1,936,542,000.00	65,278,911.90	2,592,000,000.00	335,000,000.00	2,927,000,000.00	-	2,804,770,000.00	2,832,817,700.00
050504	Water, sanitation and hygiene	416,287,204.12	778,297,800.00	488,297,800.00	24,901,587.60	411,425,600.00	(91,000,000.00)	320,425,600.00	-	647,839,900.00	654,318,300.00
050505	School safety	-	20,000,000.00	10,000,000.00	5,449,553.39	19,000,000.00	-	19,000,000.00	-	19,190,000.00	19,381,900.00
0506	**Improved education information management system (EIMS)**	**354,000.00**	**2,260,000,000.00**	**1,950,000,000.00**	**36,376,201.48**	**1,045,000,000.00**	**(500,000,000.00)**	**545,000,000.00**	**-**	**550,450,000.00**	**555,954,500.00**
050601	ICT equipment, software and expertise	-	220,000,000.00	210,000,000.00	-	45,000,000.00	-	45,000,000.00	-	45,450,000.00	45,904,500.00
050602	Research and development	-	40,000,000.00	40,000,000.00	35,612,201.48	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
050603	Data and data management	354,000.00	2,000,000,000.00	1,700,000,000.00	764,000.00	700,000,000.00	(500,000,000.00)	200,000,000.00	-	202,000,000.00	204,020,000.00
0510	**Education Sector Expenditures Not Elsewhere Classified**	**28,947,779.26**	**7,612,372,450.00**	**4,453,107,450.00**	**62,855,068.67**	**7,378,361,513.00**	**(200,000,000.00)**	**7,178,361,513.00**	**-**	**7,250,145,600.00**	**7,322,258,700.00**
051001	Education Not Elsewhere Classified	28,947,779.26	7,612,372,450.00	4,453,107,450.00	62,855,068.67	7,378,361,513.00	(200,000,000.00)	7,178,361,513.00	-	7,250,145,600.00	7,322,258,700.00
06	**Housing and Urban Development**	**5,416,600,219.94**	**23,839,549,610.00**	**48,106,907,710.00**	**21,800,748,975.24**	**18,359,115,550.00**	**18,425,203,300.00**	**36,784,318,850.00**	**-**	**25,503,680,190.00**	**25,720,867,060.00**
0610	**Housing and Urban Development - General**	**5,416,600,219.94**	**23,839,549,610.00**	**48,106,907,710.00**	**21,800,748,975.24**	**18,359,115,550.00**	**18,425,203,300.00**	**36,784,318,850.00**	**-**	**25,503,680,190.00**	**25,720,867,060.00**
061001	Housing and Urban Development - General	5,416,600,219.94	23,839,549,610.00	48,106,907,710.00	21,800,748,975.24	18,359,115,550.00	18,425,203,300.00	36,784,318,850.00	-	25,503,680,190.00	25,720,867,060.00
07	**Gender**	**278,870,814.22**	**7,749,530,300.00**	**5,151,752,200.00**	**571,712,604.79**	**2,615,945,370.00**	**-**	**2,615,945,370.00**	**-**	**2,642,108,060.00**	**2,661,461,890.00**
0710	**Gender - General**	**278,870,814.22**	**7,749,530,300.00**	**5,151,752,200.00**	**571,712,604.79**	**2,615,945,370.00**	**-**	**2,615,945,370.00**	**-**	**2,642,108,060.00**	**2,661,461,890.00**
071001	Gender - General	278,870,814.22	7,749,530,300.00	5,151,752,200.00	571,712,604.79	2,615,945,370.00	-	2,615,945,370.00	-	2,642,108,060.00	2,661,461,890.00
08	**Youth**	**4,651,097,386.22**	**7,729,595,920.00**	**17,555,266,520.00**	**7,624,205,000.12**	**19,652,033,530.00**	**(465,000,000.00)**	**19,187,033,530.00**	**-**	**19,378,907,470.00**	**19,549,691,140.00**
0810	**Youth - General**	**4,651,097,386.22**	**7,729,595,920.00**	**17,555,266,520.00**	**7,624,205,000.12**	**19,652,033,530.00**	**(465,000,000.00)**	**19,187,033,530.00**	**-**	**19,378,907,470.00**	**19,549,691,140.00**
081001	Youth - General	4,651,097,386.22	7,729,595,920.00	17,555,266,520.00	7,624,205,000.12	19,652,033,530.00	(465,000,000.00)	19,187,033,530.00	-	19,378,907,470.00	19,549,691,140.00
09	**Environmental Improvement**	**1,799,047,587.49**	**8,660,659,500.00**	**7,802,333,200.00**	**1,675,151,496.41**	**7,171,205,600.00**	**(428,939,000.00)**	**6,742,266,600.00**	**-**	**5,824,841,590.00**	**5,878,385,180.00**
0910	**Environmental Improvement - General**	**1,799,047,587.49**	**8,660,659,500.00**	**7,802,333,200.00**	**1,675,151,496.41**	**7,171,205,600.00**	**(428,939,000.00)**	**6,742,266,600.00**	**-**	**5,824,841,590.00**	**5,878,385,180.00**
091001	Environmental Improvement - General	1,799,047,587.49	8,660,659,500.00	7,802,333,200.00	1,675,151,496.41	7,171,205,600.00	(428,939,000.00)	6,742,266,600.00	-	5,824,841,590.00	5,878,385,180.00
10	**Water Resources and Rural Development**	**1,721,936,185.17**	**12,852,916,330.00**	**9,255,091,230.00**	**4,427,063,644.36**	**8,246,592,003.00**	**3,068,888,000.00**	**11,315,480,003.00**	**10,000,000.00**	**11,796,276,550.00**	**11,899,486,580.00**
1010	**Water Resources and Rural Deve - General**	**1,721,936,185.17**	**12,852,916,330.00**	**9,255,091,230.00**	**4,427,063,644.36**	**8,246,592,003.00**	**3,068,888,000.00**	**11,315,480,003.00**	**10,000,000.00**	**11,796,276,550.00**	**11,899,486,580.00**
101001	Water Resources and Rural Deve - General	1,721,936,185.17	12,852,916,330.00	9,255,091,230.00	4,427,063,644.36	8,246,592,003.00	3,068,888,000.00	11,315,480,003.00	10,000,000.00	11,796,276,550.00	11,899,486,580.00
11	**Information Communication and Technology**	**4,624,894,469.40**	**22,830,831,130.00**	**23,153,393,530.00**	**2,139,827,169.88**	**9,180,907,434.00**	**(825,000,000.00)**	**8,355,907,434.00**	**-**	**8,007,719,960.00**	**8,116,173,110.00**
1110	**Information Communication and Technology - General**	**4,624,894,469.40**	**22,830,831,130.00**	**23,153,393,530.00**	**2,139,827,169.88**	**9,180,907,434.00**	**(825,000,000.00)**	**8,355,907,434.00**	**-**	**8,007,719,960.00**	**8,116,173,110.00**
111001	Information Communication and Technology - General	4,624,894,469.40	22,830,831,130.00	23,153,393,530.00	2,139,827,169.88	9,180,907,434.00	(825,000,000.00)	8,355,907,434.00	-	8,007,719,960.00	8,116,173,110.00
12	**Growing the Private Sector**	**453,681,814.73**	**426,203,240.00**	**508,536,340.00**	**517,771,235.56**	**1,473,852,630.00**	**300,000,000.00**	**1,773,852,630.00**	**-**	**1,993,591,650.00**	**1,998,654,030.00**
1210	**Growing the Private Sector - General**	**453,681,814.73**	**426,203,240.00**	**508,536,340.00**	**517,771,235.56**	**1,473,852,630.00**	**300,000,000.00**	**1,773,852,630.00**	**-**	**1,993,591,650.00**	**1,998,654,030.00**
121001	Growing the Private Sector - General	453,681,814.73	426,203,240.00	508,536,340.00	517,771,235.56	1,473,852,630.00	300,000,000.00	1,773,852,630.00	-	1,993,591,650.00	1,998,654,030.00
13	**Reform of Government and Governance**	**96,968,552,298.20**	**128,726,130,600.00**	**164,949,313,798.00**	**121,009,883,010.36**	**168,984,258,733.00**	**(24,390,100,970.00)**	**144,594,157,763.00**	**90,000,000.00**	**177,558,011,420.00**	**178,536,474,740.00**
1310	**Reform of Government and Governance - General**	**96,968,552,298.20**	**128,726,130,600.00**	**164,949,313,798.00**	**121,009,883,010.36**	**168,984,258,733.00**	**(24,390,100,970.00)**	**144,594,157,763.00**	**90,000,000.00**	**177,558,011,420.00**	**178,536,474,740.00**
131001	Reform of Government and Governance - General	96,968,552,298.20	128,726,130,600.00	164,949,313,798.00	121,009,883,010.36	168,984,258,733.00	(24,390,100,970.00)	144,594,157,763.00	90,000,000.00	177,558,011,420.00	178,536,474,740.00
14	**Power**	**1,473,713,037.87**	**8,628,028,290.00**	**13,504,961,690.00**	**4,240,262,147.87**	**8,583,912,650.00**	**2,208,539,170.00**	**10,792,451,820.00**	**-**	**8,821,255,500.00**	**8,906,447,490.00**
1410	**Power - General**	**1,473,713,037.87**	**8,628,028,290.00**	**13,504,961,690.00**	**4,240,262,147.87**	**8,583,912,650.00**	**2,208,539,170.00**	**10,792,451,820.00**	**-**	**8,821,255,500.00**	**8,906,447,490.00**
141001	Power - General	1,473,713,037.87	8,628,028,290.00	13,504,961,690.00	4,240,262,147.87	8,583,912,650.00	2,208,539,170.00	10,792,451,820.00	-	8,821,255,500.00	8,906,447,490.00

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
17	**Road**	**57,355,370,327.40**	**96,012,898,010.00**	**136,659,034,450.00**	**96,311,432,808.57**	**133,112,596,930.00**	**(1,106,270,000.00)**	**132,006,326,930.00**	**-**	**119,541,208,300.00**	**120,699,573,790.00**
1710	**Road - General**	**57,355,370,327.40**	**96,012,898,010.00**	**136,659,034,450.00**	**96,311,432,808.57**	**133,112,596,930.00**	**(1,106,270,000.00)**	**132,006,326,930.00**	**-**	**119,541,208,300.00**	**120,699,573,790.00**
171001	Road - General	57,355,370,327.40	96,012,898,010.00	136,659,034,450.00	96,311,432,808.57	133,112,596,930.00	(1,106,270,000.00)	132,006,326,930.00	-	119,541,208,300.00	120,699,573,790.00
21	**Oil and Gas Infrastructure**	**64,528,539.16**	**2,349,397,100.00**	**1,110,011,800.00**	**648,071,566.56**	**399,253,120.00**	**-**	**399,253,120.00**	**-**	**403,246,730.00**	**406,283,390.00**
2110	**Oil and Gas Infrastructure - General**	**64,528,539.16**	**2,349,397,100.00**	**1,110,011,800.00**	**648,071,566.56**	**399,253,120.00**	**-**	**399,253,120.00**	**-**	**403,246,730.00**	**406,283,390.00**
211001	Oil and Gas Infrastructure - General	64,528,539.16	2,349,397,100.00	1,110,011,800.00	648,071,566.56	399,253,120.00	-	399,253,120.00	-	403,246,730.00	406,283,390.00
23	**Social Protection**	**13,897,604,238.28**	**25,172,502,920.00**	**24,168,436,550.00**	**10,813,656,428.81**	**29,553,283,014.00**	**(9,369,750,000.00)**	**20,183,533,014.00**	**-**	**17,373,115,520.00**	**17,375,700,420.00**
2301	**Effective Governance of Social Protection**	**52,036,864.41**	**64,368,030.00**	**83,801,530.00**	**64,604,011.35**	**414,772,134.00**	**-**	**414,772,134.00**	**-**	**418,920,800.00**	**418,928,700.00**
230102	Social protection coordination and mechanisms	52,036,864.41	64,368,030.00	83,801,530.00	64,604,011.35	414,772,134.00	-	414,772,134.00	-	418,920,800.00	418,928,700.00
2302	**Reduce Poverty and Vulnerability**	**-**	**-**	**-**	**-**	**-**	**254,837,500.00**	**254,837,500.00**	**-**	**257,386,000.00**	**259,960,100.00**
230204	Other Social Safety Nets	-	-	-	-	-	254,837,500.00	254,837,500.00	-	257,386,000.00	259,960,100.00
2305	**Social Pensions and Old Age Support**	**12,044,171,622.40**	**23,407,598,220.00**	**22,369,028,550.00**	**8,892,872,528.65**	**27,293,335,910.00**	**(11,927,587,500.00)**	**15,365,748,410.00**	**-**	**15,318,158,720.00**	**15,318,161,600.00**
230501	Pensions Payments and Contributions	10,944,171,622.40	22,375,598,220.00	20,837,028,550.00	8,892,872,528.65	21,293,335,910.00	(10,377,587,500.00)	10,915,748,410.00	-	10,823,658,720.00	10,823,661,590.00
230503	Severance Gratuity	1,100,000,000.00	1,032,000,000.00	1,532,000,000.00	-	6,000,000,000.00	(1,550,000,000.00)	4,450,000,000.00	-	4,494,500,000.00	4,494,500,010.00
2306	**Disability and Survival Support**	**1,700,111,824.33**	**1,560,000,000.00**	**1,560,000,000.00**	**1,706,261,647.07**	**1,665,000,000.00**	**(300,000,000.00)**	**1,365,000,000.00**	**-**	**1,378,650,000.00**	**1,378,650,020.00**
230601	Death benefit	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	1,706,261,647.07	1,665,000,000.00	(300,000,000.00)	1,365,000,000.00	-	1,378,650,000.00	1,378,650,020.00
2310	**Social Protection Not Elsewhere Classified**	**101,283,927.13**	**140,536,670.00**	**155,606,470.00**	**149,918,241.74**	**180,174,970.00**	**2,603,000,000.00**	**2,783,174,970.00**	**-**	**-**	**-**
231001	Social Protection Not Elsewhere Classified	101,283,927.13	140,536,670.00	155,606,470.00	149,918,241.74	180,174,970.00	2,603,000,000.00	2,783,174,970.00	-	-	-

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Personnel Expenditure	**52,522,371,889.30**	**74,227,057,900.00**	**74,935,973,630.00**	**66,328,181,397.32**	**104,231,043,377.00**	**(15,530,799,900.00)**	**88,700,243,477.00**	**-**	**97,057,350,520.00**	**97,057,364,110.00**
01	**Agriculture**	**976,258,219.70**	**1,588,122,700.00**	**1,588,122,700.00**	**1,154,765,237.43**	**1,681,452,790.00**	**-**	**1,681,452,790.00**	**-**	**1,698,267,560.00**	**1,698,268,190.00**
0101	**Effective governance of the Agriculture Sector**	**267,317,931.22**	**384,603,300.00**	**384,603,300.00**	**372,076,953.38**	**460,705,290.00**	**-**	**460,705,290.00**	**-**	**465,312,420.00**	**465,312,630.00**
0101(	Agriculture sector coordination mechanisms	267,317,931.22	384,603,300.00	384,603,300.00	372,076,953.38	460,705,290.00	-	460,705,290.00	-	465,312,420.00	465,312,630.00
0102	**Development of the livestock value chain**	**557,302,192.45**	**922,482,000.00**	**922,482,000.00**	**615,846,212.05**	**1,006,698,140.00**	**-**	**1,006,698,140.00**	**-**	**1,016,765,190.00**	**1,016,765,330.00**
0102(	Ruminant (cattle, sheep & goats) production and m	557,302,192.45	922,482,000.00	922,482,000.00	615,846,212.05	1,006,698,140.00	-	1,006,698,140.00	-	1,016,765,190.00	1,016,765,330.00
0103	**Enhancement of food production and productivity**	**93,073,104.56**	**162,208,400.00**	**162,208,400.00**	**96,432,161.04**	**128,315,930.00**	**-**	**128,315,930.00**	**-**	**129,599,150.00**	**129,599,300.00**
0103(	Farm inputs supply and service delivery system (im	93,073,104.56	162,208,400.00	162,208,400.00	96,432,161.04	128,315,930.00	-	128,315,930.00	-	129,599,150.00	129,599,300.00
0104	**Reduction of post-harvest losses**	**58,564,991.47**	**118,829,000.00**	**118,829,000.00**	**70,409,910.96**	**85,733,430.00**	**-**	**85,733,430.00**	**-**	**86,590,800.00**	**86,590,930.00**
0104(	Modern technology for post-harvest storage and va	58,564,991.47	118,829,000.00	118,829,000.00	70,409,910.96	85,733,430.00	-	85,733,430.00	-	86,590,800.00	86,590,930.00
03	**Poverty Alleviation**	**-**	**-**	**-**	**-**	**27,734,260.00**	**-**	**27,734,260.00**	**-**	**28,011,610.00**	**28,011,620.00**
0310	**Poverty Alleviation - General**	**-**	**-**	**-**	**-**	**27,734,260.00**	**-**	**27,734,260.00**	**-**	**28,011,610.00**	**28,011,620.00**
0310(	Poverty Alleviation - General	-	-	-	-	27,734,260.00	-	27,734,260.00	-	28,011,610.00	28,011,620.00
04	**Health**	**5,622,026,219.60**	**7,464,611,000.00**	**7,464,611,000.00**	**6,296,215,850.76**	**7,767,052,270.00**	**-**	**7,767,052,270.00**	**-**	**7,844,723,220.00**	**7,844,724,160.00**
0401	**Effective governance of the health system**	**5,622,026,219.60**	**7,464,611,000.00**	**7,464,611,000.00**	**6,296,215,850.76**	**7,767,052,270.00**	**-**	**7,767,052,270.00**	**-**	**7,844,723,220.00**	**7,844,724,160.00**
0401(	Human and institutional capacity performance mar	121,559,079.61	96,824,500.00	96,824,500.00	145,929,465.05	274,736,350.00	-	274,736,350.00	-	277,483,870.00	277,484,180.00
0401(	Health sector coordination mechanisms	5,500,467,139.99	7,367,786,500.00	7,367,786,500.00	6,150,286,385.71	7,492,315,920.00	-	7,492,315,920.00	-	7,567,239,350.00	7,567,239,980.00
05	**Education**	**21,632,182,674.94**	**22,860,400,300.00**	**24,645,400,300.00**	**32,852,771,141.85**	**39,539,244,467.00**	**(2,350,000,000.00)**	**37,189,244,467.00**	**-**	**45,569,336,590.00**	**45,569,339,120.00**
0501	**Effective governance of the education system**	**21,490,274,766.90**	**22,666,816,100.00**	**24,451,816,100.00**	**32,650,672,323.21**	**39,280,030,027.00**	**(2,350,000,000.00)**	**36,930,030,027.00**	**-**	**45,307,529,890.00**	**45,307,532,160.00**
0501(	Human and institutional capacity performance mar	7,718,722,252.75	9,163,975,900.00	10,948,975,900.00	10,566,986,149.53	16,320,736,577.00	150,000,000.00	16,470,736,577.00	-	16,635,444,690.00	16,635,446,430.00
0501(	Education sector coordination mechanisms	13,771,552,514.15	13,502,840,200.00	13,502,840,200.00	22,083,686,173.68	22,959,293,450.00	(2,500,000,000.00)	20,459,293,450.00	-	28,672,085,200.00	28,672,085,730.00
0503	**Equity and inclusiveness in the provision of educational services**	**141,907,908.04**	**193,584,200.00**	**193,584,200.00**	**202,098,818.64**	**259,214,440.00**	**-**	**259,214,440.00**	**-**	**261,806,700.00**	**261,806,960.00**
0503(	Inclusive Education	133,459,556.72	184,497,300.00	184,497,300.00	183,265,045.18	222,332,710.00	-	222,332,710.00	-	224,556,100.00	224,556,240.00
0503(	Second chance education	8,448,351.32	9,086,900.00	9,086,900.00	18,833,773.46	36,881,730.00	-	36,881,730.00	-	37,250,600.00	37,250,720.00
06	**Housing and Urban Development**	**338,763,665.76**	**529,233,000.00**	**529,233,000.00**	**477,545,958.01**	**588,859,400.00**	**-**	**588,859,400.00**	**-**	**594,748,290.00**	**594,748,960.00**
0610	**Housing and Urban Development - General**	**338,763,665.76**	**529,233,000.00**	**529,233,000.00**	**477,545,958.01**	**588,859,400.00**	**-**	**588,859,400.00**	**-**	**594,748,290.00**	**594,748,960.00**
0610(	Housing and Urban Development - General	338,763,665.76	529,233,000.00	529,233,000.00	477,545,958.01	588,859,400.00	-	588,859,400.00	-	594,748,290.00	594,748,960.00
07	**Gender**	**145,162,731.77**	**302,810,200.00**	**302,810,200.00**	**217,169,536.11**	**265,363,170.00**	**-**	**265,363,170.00**	**-**	**268,016,860.00**	**268,016,990.00**
0710	**Gender - General**	**145,162,731.77**	**302,810,200.00**	**302,810,200.00**	**217,169,536.11**	**265,363,170.00**	**-**	**265,363,170.00**	**-**	**268,016,860.00**	**268,016,990.00**
0710(	Gender - General	145,162,731.77	302,810,200.00	302,810,200.00	217,169,536.11	265,363,170.00	-	265,363,170.00	-	268,016,860.00	268,016,990.00
08	**Youth**	**94,286,827.59**	**126,790,200.00**	**126,790,200.00**	**149,154,106.16**	**210,781,270.00**	**-**	**210,781,270.00**	**-**	**212,889,170.00**	**212,889,440.00**
0810	**Youth - General**	**94,286,827.59**	**126,790,200.00**	**126,790,200.00**	**149,154,106.16**	**210,781,270.00**	**-**	**210,781,270.00**	**-**	**212,889,170.00**	**212,889,440.00**
0810(	Youth - General	94,286,827.59	126,790,200.00	126,790,200.00	149,154,106.16	210,781,270.00	-	210,781,270.00	-	212,889,170.00	212,889,440.00
09	**Environmental Improvement**	**403,319,716.23**	**840,339,100.00**	**840,339,100.00**	**455,476,194.74**	**720,115,300.00**	**-**	**720,115,300.00**	**-**	**470,528,090.00**	**470,528,180.00**
0910	**Environmental Improvement - General**	**403,319,716.23**	**840,339,100.00**	**840,339,100.00**	**455,476,194.74**	**720,115,300.00**	**-**	**720,115,300.00**	**-**	**470,528,090.00**	**470,528,180.00**
0910(	Environmental Improvement - General	403,319,716.23	840,339,100.00	840,339,100.00	455,476,194.74	720,115,300.00	-	720,115,300.00	-	470,528,090.00	470,528,180.00
10	**Water Resources and Rural Development**	**639,685,680.92**	**925,635,500.00**	**925,635,500.00**	**976,062,223.04**	**1,212,602,380.00**	**-**	**1,212,602,380.00**	**-**	**1,224,728,650.00**	**1,224,729,180.00**
1010	**Water Resources and Rural Deve - General**	**639,685,680.92**	**925,635,500.00**	**925,635,500.00**	**976,062,223.04**	**1,212,602,380.00**	**-**	**1,212,602,380.00**	**-**	**1,224,728,650.00**	**1,224,729,180.00**
1010(	Water Resources and Rural Deve - General	639,685,680.92	925,635,500.00	925,635,500.00	976,062,223.04	1,212,602,380.00	-	1,212,602,380.00	-	1,224,728,650.00	1,224,729,180.00
11	**Information Communication and Technology**	**483,757,867.95**	**694,255,200.00**	**694,255,200.00**	**691,017,154.96**	**933,746,640.00**	**-**	**933,746,640.00**	**-**	**943,084,360.00**	**943,085,010.00**
1110	**Information Communication and Technology - General**	**483,757,867.95**	**694,255,200.00**	**694,255,200.00**	**691,017,154.96**	**933,746,640.00**	**-**	**933,746,640.00**	**-**	**943,084,360.00**	**943,085,010.00**

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
1110	Information Communication and Technology - Gen	483,757,867.95	694,255,200.00	694,255,200.00	691,017,154.96	933,746,640.00	-	933,746,640.00	-	943,084,360.00	943,085,010.00
12	**Growing the Private Sector**	**241,097,961.36**	**267,996,800.00**	**267,996,800.00**	**386,706,761.69**	**481,768,630.00**	**-**	**481,768,630.00**	**-**	**486,586,450.00**	**486,586,730.00**
1210	**Growing the Private Sector - General**	**241,097,961.36**	**267,996,800.00**	**267,996,800.00**	**386,706,761.69**	**481,768,630.00**	**-**	**481,768,630.00**	**-**	**486,586,450.00**	**486,586,730.00**
1210	Growing the Private Sector - General	241,097,961.36	267,996,800.00	267,996,800.00	386,706,761.69	481,768,630.00	-	481,768,630.00	-	486,586,450.00	486,586,730.00
13	**Reform of Government and Governance**	**7,989,630,356.63**	**13,258,930,700.00**	**13,258,930,700.00**	**11,750,031,588.27**	**21,417,827,070.00**	**(953,212,400.00)**	**20,464,614,670.00**	**-**	**20,669,263,520.00**	**20,669,269,440.00**
1310	**Reform of Government and Governance - General**	**7,989,630,356.63**	**13,258,930,700.00**	**13,258,930,700.00**	**11,750,031,588.27**	**21,417,827,070.00**	**(953,212,400.00)**	**20,464,614,670.00**	**-**	**20,669,263,520.00**	**20,669,269,440.00**
1310	Reform of Government and Governance - General	7,989,630,356.63	13,258,930,700.00	13,258,930,700.00	11,750,031,588.27	21,417,827,070.00	(953,212,400.00)	20,464,614,670.00	-	20,669,263,520.00	20,669,269,440.00
14	**Power**	**5,427,427.38**	**11,099,000.00**	**11,099,000.00**	**8,900,868.48**	**10,918,770.00**	**-**	**10,918,770.00**	**-**	**11,028,000.00**	**11,028,090.00**
1410	**Power - General**	**5,427,427.38**	**11,099,000.00**	**11,099,000.00**	**8,900,868.48**	**10,918,770.00**	**-**	**10,918,770.00**	**-**	**11,028,000.00**	**11,028,090.00**
1410	Power - General	5,427,427.38	11,099,000.00	11,099,000.00	8,900,868.48	10,918,770.00	-	10,918,770.00	-	11,028,000.00	11,028,090.00
17	**Road**	**185,475,697.66**	**334,118,300.00**	**334,118,300.00**	**263,044,735.89**	**346,113,960.00**	**-**	**346,113,960.00**	**-**	**349,575,300.00**	**349,575,790.00**
1710	**Road - General**	**185,475,697.66**	**334,118,300.00**	**334,118,300.00**	**263,044,735.89**	**346,113,960.00**	**-**	**346,113,960.00**	**-**	**349,575,300.00**	**349,575,790.00**
1710	Road - General	185,475,697.66	334,118,300.00	334,118,300.00	263,044,735.89	346,113,960.00	-	346,113,960.00	-	349,575,300.00	349,575,790.00
21	**Oil and Gas Infrastructure**	**14,064,278.30**	**15,614,700.00**	**15,614,700.00**	**18,504,934.19**	**25,305,520.00**	**-**	**25,305,520.00**	**-**	**25,558,630.00**	**25,558,790.00**
2110	**Oil and Gas Infrastructure - General**	**14,064,278.30**	**15,614,700.00**	**15,614,700.00**	**18,504,934.19**	**25,305,520.00**	**-**	**25,305,520.00**	**-**	**25,558,630.00**	**25,558,790.00**
2110	Oil and Gas Infrastructure - General	14,064,278.30	15,614,700.00	15,614,700.00	18,504,934.19	25,305,520.00	-	25,305,520.00	-	25,558,630.00	25,558,790.00
23	**Social Protection**	**13,751,232,563.52**	**25,007,101,200.00**	**23,931,016,930.00**	**10,630,815,105.76**	**29,002,157,480.00**	**(12,227,587,500.00)**	**16,774,569,980.00**	**-**	**16,661,004,220.00**	**16,661,004,420.00**
2305	**Social Pensions and Old Age Support**	**11,968,063,935.57**	**23,335,514,900.00**	**22,259,430,630.00**	**8,802,138,653.70**	**27,206,110,210.00**	**(11,927,587,500.00)**	**15,278,522,710.00**	**-**	**15,282,354,220.00**	**15,282,354,400.00**
2305	Pensions Payments and Contributions	10,868,063,935.57	22,303,514,900.00	20,727,430,630.00	8,802,138,653.70	21,206,110,210.00	(10,377,587,500.00)	10,828,522,710.00	-	10,787,854,220.00	10,787,854,390.00
2305	Severance Gratuity	1,100,000,000.00	1,032,000,000.00	1,532,000,000.00	-	6,000,000,000.00	(1,550,000,000.00)	4,450,000,000.00	-	4,494,500,000.00	4,494,500,010.00
2306	**Disability and Survival Support**	**1,700,111,824.33**	**1,560,000,000.00**	**1,560,000,000.00**	**1,706,261,647.07**	**1,665,000,000.00**	**(300,000,000.00)**	**1,365,000,000.00**	**-**	**1,378,650,000.00**	**1,378,650,020.00**
2306	Death benefit	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	1,706,261,647.07	1,665,000,000.00	(300,000,000.00)	1,365,000,000.00	-	1,378,650,000.00	1,378,650,020.00
2310	**Social Protection Not Elsewhere Classified**	**83,056,803.61**	**111,586,300.00**	**111,586,300.00**	**122,414,804.99**	**131,047,270.00**	**-**	**131,047,270.00**	**-**	**-**	**-**
2310	Social Protection Not Elsewhere Classified	83,056,803.61	111,586,300.00	111,586,300.00	122,414,804.99	131,047,270.00	-	131,047,270.00	-	-	-

Adamawa State Government of Nigeria

2026 Approved Revised Budget -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Non-Debt Recurrent Expenditure	**44,988,400,901.09**	**46,036,237,870.00**	**68,955,369,140.00**	**59,163,436,133.98**	**72,222,237,137.00**	**1,781,975,200.00**	**74,004,212,337.00**	**-**	**67,122,605,800.00**	**67,123,047,400.00**
01	**Agriculture**	**66,825,012.73**	**70,751,360.00**	**107,577,560.00**	**246,740,267.22**	**281,144,300.00**	**2,250,000,000.00**	**2,531,144,300.00**	**-**	**2,556,457,100.00**	**2,556,469,200.00**
0101	**Effective governance of the Agriculture Sector**	**31,037,487.76**	**32,908,740.00**	**50,035,740.00**	**78,778,061.58**	**121,363,200.00**	**2,000,000,000.00**	**2,121,363,200.00**	**-**	**2,142,577,100.00**	**2,142,580,400.00**
01010	Agriculture sector coordination mechanisms	31,037,487.76	32,908,740.00	50,035,740.00	78,778,061.58	121,363,200.00	2,000,000,000.00	2,121,363,200.00	-	2,142,577,100.00	2,142,580,400.00
0102	**Development of the livestock value chain**	**23,264,598.63**	**23,777,010.00**	**36,151,810.00**	**147,262,816.12**	**131,349,900.00**	**250,000,000.00**	**381,349,900.00**	**-**	**385,163,900.00**	**385,167,200.00**
01020	Ruminant (cattle, sheep & goats) production and marketing	23,264,598.63	23,777,010.00	36,151,810.00	147,262,816.12	131,349,900.00	250,000,000.00	381,349,900.00	-	385,163,900.00	385,167,200.00
0103	**Enhancement of food production and productivity**	**5,984,754.86**	**6,913,600.00**	**10,513,200.00**	**8,721,546.50**	**15,335,900.00**	**-**	**15,335,900.00**	**-**	**15,489,300.00**	**15,491,800.00**
01030	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	5,984,754.86	6,913,600.00	10,513,200.00	8,721,546.50	15,335,900.00	-	15,335,900.00	-	15,489,300.00	15,491,800.00
0104	**Reduction of post-harvest losses**	**6,538,171.48**	**7,152,010.00**	**10,876,810.00**	**11,977,843.02**	**13,095,300.00**	**-**	**13,095,300.00**	**-**	**13,226,800.00**	**13,229,800.00**
01040	Modern technology for post-harvest storage and value addition	6,538,171.48	7,152,010.00	10,876,810.00	11,977,843.02	13,095,300.00	-	13,095,300.00	-	13,226,800.00	13,229,800.00
03	**Poverty Alleviation**	**36,545,737.89**	**223,500,010.00**	**339,802,510.00**	**85,488,465.36**	**272,625,000.00**	**-**	**272,625,000.00**	**-**	**275,351,900.00**	**275,361,100.00**
0310	**Poverty Alleviation - General**	**36,545,737.89**	**223,500,010.00**	**339,802,510.00**	**85,488,465.36**	**272,625,000.00**	**-**	**272,625,000.00**	**-**	**275,351,900.00**	**275,361,100.00**
03100	Poverty Alleviation - General	36,545,737.89	223,500,010.00	339,802,510.00	85,488,465.36	272,625,000.00	-	272,625,000.00	-	275,351,900.00	275,361,100.00
04	**Health**	**557,702,221.45**	**1,427,596,480.00**	**2,170,440,280.00**	**1,222,352,579.64**	**1,245,768,590.00**	**514,000,000.00**	**1,759,768,590.00**	**-**	**1,102,049,500.00**	**1,102,065,500.00**
0401	**Effective governance of the health system**	**557,702,221.45**	**1,427,596,480.00**	**2,170,440,280.00**	**1,221,118,379.64**	**1,245,768,590.00**	**514,000,000.00**	**1,759,768,590.00**	**-**	**1,102,049,500.00**	**1,102,065,500.00**
04010	Human and institutional capacity performance management	175,021,911.80	112,848,570.00	171,573,370.00	312,705,518.94	273,755,900.00	-	273,755,900.00	-	20,554,900.00	20,557,200.00
04010	Health sector coordination mechanisms	216,111,229.52	1,064,747,910.00	1,618,781,110.00	448,991,655.94	451,037,690.00	364,000,000.00	815,037,690.00	-	757,779,400.00	757,790,900.00
04010	Integrated supportive supervision	166,569,080.13	250,000,000.00	380,085,800.00	459,421,204.76	520,975,000.00	150,000,000.00	670,975,000.00	-	323,715,200.00	323,717,400.00
0410	**Health Sector Expenditures Not Elsewhere Classified**	**-**	**-**	**-**	**1,234,200.00**	**-**	**-**	**-**	**-**	**-**	**-**
04100	Health Not Elsewhere Classified	-	-	-	1,234,200.00	-	-	-	-	-	-
05	**Education**	**3,287,594,477.75**	**5,122,725,710.00**	**7,012,795,810.00**	**4,016,053,247.58**	**8,269,218,400.00**	**2,499,000,000.00**	**10,768,218,400.00**	**-**	**7,290,409,600.00**	**7,290,480,000.00**
0501	**Effective governance of the education system**	**3,264,061,498.49**	**5,111,711,560.00**	**6,996,046,660.00**	**3,973,227,976.66**	**8,230,417,800.00**	**2,499,000,000.00**	**10,729,417,800.00**	**-**	**7,251,220,600.00**	**7,251,287,800.00**
05010	Legal, policy, regulations and standards, guidelines and protocols development and reviews	-	-	-	920,032.64	-	-	-	-	-	100.00
05010	Human and institutional capacity performance management	1,642,805,584.63	3,654,827,550.00	4,781,091,450.00	2,570,190,309.79	5,992,765,800.00	(391,000,000.00)	5,601,765,800.00	-	5,657,789,200.00	5,657,837,100.00
05010	Education sector coordination mechanisms	1,621,255,913.86	1,456,884,010.00	2,214,955,210.00	1,402,117,634.23	2,237,652,000.00	2,890,000,000.00	5,127,652,000.00	-	1,593,431,400.00	1,593,450,600.00
0510	**Education Sector Expenditures Not Elsewhere Classified**	**23,532,979.26**	**11,014,150.00**	**16,749,150.00**	**42,825,270.92**	**38,800,600.00**	**-**	**38,800,600.00**	**-**	**39,189,000.00**	**39,192,200.00**
05100	Education Not Elsewhere Classified	23,532,979.26	11,014,150.00	16,749,150.00	42,825,270.92	38,800,600.00	-	38,800,600.00	-	39,189,000.00	39,192,200.00
06	**Housing and Urban Development**	**119,528,104.02**	**127,716,110.00**	**194,191,510.00**	**168,844,357.88**	**246,539,800.00**	**2,814,175,300.00**	**3,060,715,100.00**	**-**	**2,889,328,900.00**	**2,889,348,400.00**
0610	**Housing and Urban Development - General**	**119,528,104.02**	**127,716,110.00**	**194,191,510.00**	**168,844,357.88**	**246,539,800.00**	**2,814,175,300.00**	**3,060,715,100.00**	**-**	**2,889,328,900.00**	**2,889,348,400.00**
06100	Housing and Urban Development - General	119,528,104.02	127,716,110.00	194,191,510.00	168,844,357.88	246,539,800.00	2,814,175,300.00	3,060,715,100.00	-	2,889,328,900.00	2,889,348,400.00
07	**Gender**	**117,757,582.45**	**71,520,100.00**	**108,742,000.00**	**255,001,467.25**	**435,002,200.00**	**-**	**435,002,200.00**	**-**	**439,355,400.00**	**439,361,600.00**
0710	**Gender - General**	**117,757,582.45**	**71,520,100.00**	**108,742,000.00**	**255,001,467.25**	**435,002,200.00**	**-**	**435,002,200.00**	**-**	**439,355,400.00**	**439,361,600.00**
07100	Gender - General	117,757,582.45	71,520,100.00	108,742,000.00	255,001,467.25	435,002,200.00	-	435,002,200.00	-	439,355,400.00	439,361,600.00
08	**Youth**	**364,257,074.58**	**424,230,220.00**	**644,980,820.00**	**765,755,070.91**	**2,568,140,900.00**	**(500,000,000.00)**	**2,068,140,900.00**	**-**	**2,088,825,600.00**	**2,088,836,900.00**
0810	**Youth - General**	**364,257,074.58**	**424,230,220.00**	**644,980,820.00**	**765,755,070.91**	**2,568,140,900.00**	**(500,000,000.00)**	**2,068,140,900.00**	**-**	**2,088,825,600.00**	**2,088,836,900.00**
08100	Youth - General	364,257,074.58	424,230,220.00	644,980,820.00	765,755,070.91	2,568,140,900.00	(500,000,000.00)	2,068,140,900.00	-	2,088,825,600.00	2,088,836,900.00

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
09	**Environmental Improvement**	**80,112,375.97**	**243,436,200.00**	**370,109,900.00**	**348,525,914.06**	**316,851,100.00**	**104,000,000.00**	**420,851,100.00**	**-**	**-**	**-**
0910	**Environmental Improvement - General**	**80,112,375.97**	**243,436,200.00**	**370,109,900.00**	**348,525,914.06**	**316,851,100.00**	**104,000,000.00**	**420,851,100.00**	**-**	**-**	**-**
09100	Environmental Improvement - General	80,112,375.97	243,436,200.00	370,109,900.00	348,525,914.06	316,851,100.00	104,000,000.00	420,851,100.00	-	-	-
10	**Water Resources and Rural Development**	**103,675,449.78**	**77,182,130.00**	**117,357,030.00**	**249,584,844.85**	**249,515,500.00**	**-**	**249,515,500.00**	**-**	**252,011,700.00**	**252,024,300.00**
1010	**Water Resources and Rural Deve - General**	**103,675,449.78**	**77,182,130.00**	**117,357,030.00**	**249,584,844.85**	**249,515,500.00**	**-**	**249,515,500.00**	**-**	**252,011,700.00**	**252,024,300.00**
10100	Water Resources and Rural Deve - General	103,675,449.78	77,182,130.00	117,357,030.00	249,584,844.85	249,515,500.00	-	249,515,500.00	-	252,011,700.00	252,024,300.00
11	**Information Communication and Technology**	**510,004,825.06**	**941,792,730.00**	**1,431,855,130.00**	**515,323,478.58**	**962,073,200.00**	**-**	**962,073,200.00**	**-**	**971,696,800.00**	**971,719,400.00**
1110	**Information Communication and Technology - General**	**510,004,825.06**	**941,792,730.00**	**1,431,855,130.00**	**515,323,478.58**	**962,073,200.00**	**-**	**962,073,200.00**	**-**	**971,696,800.00**	**971,719,400.00**
11100	Information Communication and Technology - General	510,004,825.06	941,792,730.00	1,431,855,130.00	515,323,478.58	962,073,200.00	-	962,073,200.00	-	971,696,800.00	971,719,400.00
12	**Growing the Private Sector**	**212,583,853.37**	**158,206,440.00**	**240,539,540.00**	**131,064,473.87**	**492,324,000.00**	**500,000,000.00**	**992,324,000.00**	**-**	**1,002,247,600.00**	**1,002,262,100.00**
1210	**Growing the Private Sector - General**	**212,583,853.37**	**158,206,440.00**	**240,539,540.00**	**131,064,473.87**	**492,324,000.00**	**500,000,000.00**	**992,324,000.00**	**-**	**1,002,247,600.00**	**1,002,262,100.00**
12100	Growing the Private Sector - General	212,583,853.37	158,206,440.00	240,539,540.00	131,064,473.87	492,324,000.00	500,000,000.00	992,324,000.00	-	1,002,247,600.00	1,002,262,100.00
13	**Reform of Government and Governance**	**37,627,883,704.67**	**35,184,338,960.00**	**53,503,870,630.00**	**49,230,409,668.39**	**53,846,940,713.00**	**(9,202,200,100.00)**	**44,644,740,613.00**	**-**	**45,189,321,300.00**	**45,189,528,000.00**
1310	**Reform of Government and Governance - General**	**37,627,883,704.67**	**35,184,338,960.00**	**53,503,870,630.00**	**49,230,409,668.39**	**53,846,940,713.00**	**(9,202,200,100.00)**	**44,644,740,613.00**	**-**	**45,189,321,300.00**	**45,189,528,000.00**
13100	Reform of Government and Governance - General	37,627,883,704.67	35,184,338,960.00	53,503,870,630.00	49,230,409,668.39	53,846,940,713.00	(9,202,200,100.00)	44,644,740,613.00	-	45,189,321,300.00	45,189,528,000.00
14	**Power**	**1,402,189.00**	**1,144,390.00**	**483,809,790.00**	**10,584,400.00**	**289,022,700.00**	**100,000,000.00**	**389,022,700.00**	**-**	**291,916,500.00**	**291,925,000.00**
1410	**Power - General**	**1,402,189.00**	**1,144,390.00**	**483,809,790.00**	**10,584,400.00**	**289,022,700.00**	**100,000,000.00**	**389,022,700.00**	**-**	**291,916,500.00**	**291,925,000.00**
14100	Power - General	1,402,189.00	1,144,390.00	483,809,790.00	10,584,400.00	289,022,700.00	100,000,000.00	389,022,700.00	-	291,916,500.00	291,925,000.00
17	**Road**	**1,713,486,056.75**	**1,760,935,210.00**	**1,937,502,210.00**	**1,681,765,482.73**	**2,121,997,600.00**	**100,000,000.00**	**2,221,997,600.00**	**-**	**2,244,220,500.00**	**2,244,235,400.00**
1710	**Road - General**	**1,713,486,056.75**	**1,760,935,210.00**	**1,937,502,210.00**	**1,681,765,482.73**	**2,121,997,600.00**	**100,000,000.00**	**2,221,997,600.00**	**-**	**2,244,220,500.00**	**2,244,235,400.00**
17100	Road - General	1,713,486,056.75	1,760,935,210.00	1,937,502,210.00	1,681,765,482.73	2,121,997,600.00	100,000,000.00	2,221,997,600.00	-	2,244,220,500.00	2,244,235,400.00
21	**Oil and Gas Infrastructure**	**42,670,560.86**	**35,760,100.00**	**54,374,800.00**	**53,101,092.61**	**73,947,600.00**	**-**	**73,947,600.00**	**-**	**74,688,100.00**	**74,694,600.00**
2110	**Oil and Gas Infrastructure - General**	**42,670,560.86**	**35,760,100.00**	**54,374,800.00**	**53,101,092.61**	**73,947,600.00**	**-**	**73,947,600.00**	**-**	**74,688,100.00**	**74,694,600.00**
21100	Oil and Gas Infrastructure - General	42,670,560.86	35,760,100.00	54,374,800.00	53,101,092.61	73,947,600.00	-	73,947,600.00	-	74,688,100.00	74,694,600.00
23	**Social Protection**	**146,371,674.76**	**165,401,720.00**	**237,419,620.00**	**182,841,323.05**	**551,125,534.00**	**2,603,000,000.00**	**3,154,125,534.00**	**-**	**454,725,300.00**	**454,735,900.00**
2301	**Effective Governance of Social Protection**	**52,036,864.41**	**64,368,030.00**	**83,801,530.00**	**64,604,011.35**	**414,772,134.00**	**-**	**414,772,134.00**	**-**	**418,920,800.00**	**418,928,700.00**
23010	Social protection coordination and mechanisms	52,036,864.41	64,368,030.00	83,801,530.00	64,604,011.35	414,772,134.00	-	414,772,134.00	-	418,920,800.00	418,928,700.00
2305	**Social Pensions and Old Age Support**	**76,107,686.83**	**72,083,320.00**	**109,597,920.00**	**90,733,874.95**	**87,225,700.00**	**-**	**87,225,700.00**	**-**	**35,804,500.00**	**35,807,200.00**
23050	Pensions Payments and Contributions	76,107,686.83	72,083,320.00	109,597,920.00	90,733,874.95	87,225,700.00	-	87,225,700.00	-	35,804,500.00	35,807,200.00
2310	**Social Protection Not Elsewhere Classified**	**18,227,123.52**	**28,950,370.00**	**44,020,170.00**	**27,503,436.75**	**49,127,700.00**	**2,603,000,000.00**	**2,652,127,700.00**	**-**	**-**	**-**
23100	Social Protection Not Elsewhere Classified	18,227,123.52	28,950,370.00	44,020,170.00	27,503,436.75	49,127,700.00	2,603,000,000.00	2,652,127,700.00	-	-	-

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Debt Service Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Debt Service Expenditure	**31,422,260,377.81**	**16,992,921,840.00**	**23,649,874,840.00**	**31,345,343,018.92**	**33,187,135,300.00**	**(19,450,000,000.00)**	**13,737,135,300.00**	**-**	**13,874,506,900.00**	**13,874,507,500.00**
13	**Reform of Government and Governance**	**31,422,260,377.81**	**16,992,921,840.00**	**23,649,874,840.00**	**31,345,343,018.92**	**33,187,135,300.00**	**(19,450,000,000.00)**	**13,737,135,300.00**	**-**	**13,874,506,900.00**	**13,874,507,500.00**
1310	**Reform of Government and Governance - General**	**31,422,260,377.81**	**16,992,921,840.00**	**23,649,874,840.00**	**31,345,343,018.92**	**33,187,135,300.00**	**(19,450,000,000.00)**	**13,737,135,300.00**	**-**	**13,874,506,900.00**	**13,874,507,500.00**
131001	Reform of Government and Governance - General	31,422,260,377.81	16,992,921,840.00	23,649,874,840.00	31,345,343,018.92	33,187,135,300.00	(19,450,000,000.00)	13,737,135,300.00	-	13,874,506,900.00	13,874,507,500.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Capital Expenditure	**119,602,272,479.55**	**348,961,829,990.00**	**453,747,028,313.00**	**192,120,097,945.66**	**373,690,964,682.00**	**33,198,824,700.00**	**406,889,789,382.00**	**2,146,394,800.00**	**404,847,574,900.00**	**408,929,405,200.00**
01	**Agriculture**	**5,715,165,968.13**	**14,480,924,700.00**	**14,247,924,700.00**	**3,552,564,938.63**	**4,927,936,320.00**	**3,151,215,500.00**	**8,079,151,820.00**	**1,545,000,000.00**	**8,008,443,600.00**	**8,088,529,500.00**
0101	**Effective governance of the Agriculture Sector**	**2,292,987,983.45**	**5,367,000,000.00**	**7,367,000,000.00**	**1,923,024,132.65**	**79,176,320.00**	**391,253,000.00**	**470,429,320.00**	**-**	**79,968,100.00**	**80,767,800.00**
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	2,292,987,983.45	702,000,000.00	702,000,000.00	299,229,372.65	79,176,320.00	-	79,176,320.00	-	79,968,100.00	80,767,800.00
010102	Agriculture sector coordination mechanisms	-	4,665,000,000.00	6,665,000,000.00	1,623,794,760.00	-	391,253,000.00	391,253,000.00	-	-	-
0102	**Development of the livestock value chain**	**48,355,261.25**	**734,424,700.00**	**734,424,700.00**	**63,809,000.00**	**316,700,000.00**	**50,000,000.00**	**366,700,000.00**	**-**	**370,367,100.00**	**374,071,100.00**
010201	Ruminant (cattle, sheep & goats) production and marketing	20,000,000.00	29,700,000.00	29,700,000.00	20,000,000.00	48,200,000.00	-	48,200,000.00	-	48,682,000.00	49,168,900.00
010202	Meat processing and marketing	1,380,000.00	25,000,000.00	25,000,000.00	24,000,000.00	6,724,700.00	-	6,724,700.00	-	6,792,000.00	6,860,000.00
010203	Poultry, pig, and micro livestock production	-	6,724,700.00	6,724,700.00	-	105,000,000.00	-	105,000,000.00	-	106,050,000.00	107,110,500.00
010205	Animal health and livestock diseases management	21,975,261.25	197,000,000.00	197,000,000.00	13,819,500.00	37,900,000.00	-	37,900,000.00	-	38,279,000.00	38,661,900.00
010206	Livestock feeds development	5,000,000.00	476,000,000.00	476,000,000.00	5,989,500.00	118,875,300.00	50,000,000.00	168,875,300.00	-	170,564,100.00	172,269,800.00
0103	**Enhancement of food production and productivity**	**445,987,013.76**	**477,500,000.00**	**237,500,000.00**	**8,605,000.00**	**1,013,060,000.00**	**1,698,962,500.00**	**2,712,022,500.00**	**240,000,000.00**	**6,045,128,400.00**	**6,105,580,700.00**
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	-	442,000,000.00	202,000,000.00	-	200,000,000.00	(55,362,500.00)	144,637,500.00	-	196,583,900.00	198,549,800.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	-	-	-	-	798,060,000.00	-	798,060,000.00	240,000,000.00	806,040,600.00	814,101,100.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	445,987,013.76	35,500,000.00	35,500,000.00	8,605,000.00	15,000,000.00	1,754,325,000.00	1,769,325,000.00	-	5,042,503,900.00	5,092,929,800.00
0104	**Reduction of post-harvest losses**	**2,914,835,709.67**	**4,575,800,000.00**	**3,575,800,000.00**	**1,556,901,805.98**	**2,000,000,000.00**	**1,061,000,000.00**	**3,061,000,000.00**	**-**	**29,290,000.00**	**29,582,900.00**
010401	Modern technology for post-harvest storage and value addition	-	-	-	-	-	29,000,000.00	29,000,000.00	-	29,290,000.00	29,582,900.00
010402	Buffer stocking and commodity warehousing	-	100,000,000.00	100,000,000.00	57,213,805.98	-	-	-	-	-	-
010404	Agricultural produce and quality control	2,914,835,709.67	4,475,800,000.00	3,475,800,000.00	1,499,688,000.00	2,000,000,000.00	1,032,000,000.00	3,032,000,000.00	-	-	-
0105	**Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)**	**13,000,000.00**	**115,000,000.00**	**115,000,000.00**	**-**	**312,000,000.00**	**(50,000,000.00)**	**262,000,000.00**	**213,000,000.00**	**264,620,000.00**	**267,266,300.00**
010503	Fish processing and post-harvest management	5,000,000.00	30,000,000.00	30,000,000.00	-	261,500,000.00	-	261,500,000.00	213,000,000.00	264,115,000.00	266,756,200.00
010504	Marine industrial fishing	8,000,000.00	85,000,000.00	85,000,000.00	-	50,500,000.00	(50,000,000.00)	500,000.00	-	505,000.00	510,100.00
0106	**Promotion of forest resource conservation and preservation of biodiversity**	**-**	**-**	**-**	**-**	**80,000,000.00**	**-**	**80,000,000.00**	**-**	**80,800,000.00**	**81,608,000.00**

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	-	-	-	-	80,000,000.00	-	80,000,000.00	-	80,800,000.00	81,608,000.00
0107	**Promotion of enabling environment for increased agricultural development**	**-**	**191,200,000.00**	**198,200,000.00**	**225,000.00**	**35,000,000.00**	**-**	**35,000,000.00**	**-**	**35,350,000.00**	**35,703,500.00**
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	-	178,200,000.00	120,200,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
010704	Adaptive research, unified and all-inclusive extension services delivery	-	13,000,000.00	13,000,000.00	-	-	-	-	-	-	-
010706	Capacity building for stakeholders and professional human resources development	-	-	65,000,000.00	225,000.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
0110	**Agriculture Sector Expenditures Not Elsewhere Classified**	**-**	**3,020,000,000.00**	**2,020,000,000.00**	**-**	**1,092,000,000.00**	**-**	**1,092,000,000.00**	**1,092,000,000.00**	**1,102,920,000.00**	**1,113,949,200.00**
011001	Agriculture Programme Not Elsewhere Classified	-	3,020,000,000.00	2,020,000,000.00	-	1,092,000,000.00	-	1,092,000,000.00	1,092,000,000.00	1,102,920,000.00	1,113,949,200.00
02	**Societal Re-orientation**	**477,000,000.00**	**4,616,204,890.00**	**3,746,140,890.00**	**3,980,000.00**	**360,000,000.00**	**1,617,785,600.00**	**1,977,785,600.00**	**-**	**1,997,563,500.00**	**2,017,539,200.00**
0210	**Societal Re-orientation - General**	**477,000,000.00**	**4,616,204,890.00**	**3,746,140,890.00**	**3,980,000.00**	**360,000,000.00**	**1,617,785,600.00**	**1,977,785,600.00**	**-**	**1,997,563,500.00**	**2,017,539,200.00**
021001	Societal Re-orientation - General	477,000,000.00	4,616,204,890.00	3,746,140,890.00	3,980,000.00	360,000,000.00	1,617,785,600.00	1,977,785,600.00	-	1,997,563,500.00	2,017,539,200.00
03	**Poverty Alleviation**	**5,737,441,101.46**	**14,660,000,000.00**	**18,770,711,000.00**	**7,727,529,467.09**	**10,388,000,000.00**	**(3,000,000,000.00)**	**7,388,000,000.00**	**-**	**7,461,880,000.00**	**7,536,498,800.00**
0310	**Poverty Alleviation - General**	**5,737,441,101.46**	**14,660,000,000.00**	**18,770,711,000.00**	**7,727,529,467.09**	**10,388,000,000.00**	**(3,000,000,000.00)**	**7,388,000,000.00**	**-**	**7,461,880,000.00**	**7,536,498,800.00**
031001	Poverty Alleviation - General	5,737,441,101.46	14,660,000,000.00	18,770,711,000.00	7,727,529,467.09	10,388,000,000.00	(3,000,000,000.00)	7,388,000,000.00	-	7,461,880,000.00	7,536,498,800.00
04	**Health**	**2,872,758,483.35**	**13,480,566,200.00**	**19,501,190,795.00**	**4,335,890,279.78**	**38,471,767,368.00**	**5,175,428,400.00**	**43,647,195,768.00**	**501,394,800.00**	**39,507,935,800.00**	**39,903,016,600.00**
0401	**Effective governance of the health system**	**412,687,505.16**	**720,500,000.00**	**1,724,874,595.00**	**348,147,208.50**	**1,661,330,990.00**	**200,000,000.00**	**1,861,330,990.00**	**-**	**1,677,944,300.00**	**1,694,723,800.00**
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	412,687,505.16	720,500,000.00	1,420,500,000.00	348,147,208.50	1,626,330,990.00	-	1,626,330,990.00	-	1,642,594,300.00	1,659,020,300.00
040102	Human and institutional capacity performance management	-	-	304,374,595.00	-	35,000,000.00	200,000,000.00	235,000,000.00	-	35,350,000.00	35,703,500.00
0402	**Community engagement and participation in health**	**-**	**-**	**500,000,000.00**	**-**	**1,794,840,868.00**	**-**	**1,794,840,868.00**	**170,000,000.00**	**1,812,789,500.00**	**1,830,917,700.00**
040201	Community interventions	-	-	-	-	1,614,840,868.00	-	1,614,840,868.00	-	1,630,989,500.00	1,647,299,700.00
040202	Community structures	-	-	500,000,000.00	-	180,000,000.00	-	180,000,000.00	170,000,000.00	181,800,000.00	183,618,000.00
0403	**Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens**	**65,000,000.00**	**317,000,000.00**	**317,000,000.00**	**53,665,064.93**	**545,726,800.00**	**-**	**545,726,800.00**	**309,394,800.00**	**551,184,200.00**	**556,696,400.00**
040301	Reproductive, maternal and neonatal health	-	20,000,000.00	20,000,000.00	14,229,000.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
040302	Child health	-	40,000,000.00	40,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
040304	Communicable diseases	-	40,000,000.00	40,000,000.00	3,516,800.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
040306	Nutrition	-	144,800,000.00	144,800,000.00	-	309,394,800.00	-	309,394,800.00	309,394,800.00	312,488,800.00	315,614,000.00
040307	Emergency services	65,000,000.00	72,200,000.00	72,200,000.00	35,919,264.93	106,332,000.00	-	106,332,000.00	-	107,395,400.00	108,469,400.00
0404	**Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)**	**-**	**15,000,000.00**	**15,000,000.00**	**8,000,000.00**	**54,000,000.00**	**-**	**54,000,000.00**	**-**	**54,540,000.00**	**55,085,400.00**
040403	In service training (continuing education)	-	15,000,000.00	15,000,000.00	8,000,000.00	54,000,000.00	-	54,000,000.00	-	54,540,000.00	55,085,400.00

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
0405	**Provision of adequate and modern health infrastructure for health services delivery**	**2,260,068,421.96**	**5,384,766,000.00**	**10,968,166,000.00**	**2,063,186,875.94**	**25,431,180,080.00**	**4,224,428,400.00**	**29,655,608,480.00**	**-**	**26,190,491,900.00**	**26,452,396,900.00**
040501	Functional health facilities	2,260,068,421.96	5,384,766,000.00	10,968,166,000.00	2,063,186,875.94	25,431,180,080.00	4,224,428,400.00	29,655,608,480.00	-	26,190,491,900.00	26,452,396,900.00
0406	**Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities**	**129,155,556.23**	**1,474,300,200.00**	**1,700,900,200.00**	**964,726,762.50**	**925,117,240.00**	**-**	**925,117,240.00**	**22,000,000.00**	**934,368,600.00**	**943,712,500.00**
040601	Sustainable drug supply	129,155,556.23	1,326,595,200.00	1,553,195,200.00	962,726,762.50	775,117,240.00	-	775,117,240.00	22,000,000.00	782,868,600.00	790,697,500.00
040602	Vaccines supply chain	-	147,705,000.00	147,705,000.00	2,000,000.00	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
0407	**Evidence generation and utilisation**	**-**	**5,492,000,000.00**	**4,198,250,000.00**	**898,164,367.91**	**3,630,571,390.00**	**970,000,000.00**	**4,600,571,390.00**	**-**	**3,666,877,300.00**	**3,703,546,300.00**
040702	Surveys and facility assessments	-	85,000,000.00	85,000,000.00	18,604,000.00	70,000,000.00	-	70,000,000.00	-	70,700,000.00	71,407,000.00
040703	Research and development (Institutional Review Board, Clinical Trials)	-	-	30,000,000.00	-	-	-	-	-	-	-
040704	Monitoring and Evaluation (M&E)	-	5,407,000,000.00	4,083,250,000.00	879,560,367.91	3,560,571,390.00	970,000,000.00	4,530,571,390.00	-	3,596,177,300.00	3,632,139,300.00
0409	**Provision of universal health coverage and financial risk protection for citizens**	**-**	**11,000,000.00**	**11,000,000.00**	**-**	**4,297,000,000.00**	**(364,000,000.00)**	**3,933,000,000.00**	**-**	**4,339,970,000.00**	**4,383,369,700.00**
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	-	11,000,000.00	11,000,000.00	-	4,297,000,000.00	(364,000,000.00)	3,933,000,000.00	-	4,339,970,000.00	4,383,369,700.00
0410	**Health Sector Expenditures Not Elsewhere Classified**	**5,847,000.00**	**66,000,000.00**	**66,000,000.00**	**-**	**132,000,000.00**	**145,000,000.00**	**277,000,000.00**	**-**	**279,770,000.00**	**282,567,900.00**
041001	Health Not Elsewhere Classified	5,847,000.00	66,000,000.00	66,000,000.00	-	132,000,000.00	145,000,000.00	277,000,000.00	-	279,770,000.00	282,567,900.00
05	**Education**	**12,847,908,612.68**	**55,244,401,300.00**	**69,768,489,360.00**	**15,682,920,932.03**	**62,766,480,167.00**	**2,725,000,000.00**	**65,491,480,167.00**	**-**	**60,717,645,200.00**	**61,324,822,400.00**
0501	**Effective governance of the education system**	**-**	**1,392,040,000.00**	**1,392,040,000.00**	**2,873,000.00**	**210,000,000.00**	**-**	**210,000,000.00**	**-**	**212,100,000.00**	**214,221,000.00**
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	-	1,092,040,000.00	1,092,040,000.00	2,453,500.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
050102	Human and institutional capacity performance management	-	100,000,000.00	100,000,000.00	419,500.00	-	-	-	-	-	-
050104	Integrated supportive supervision	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
0502	**Increase in access, retention, and completion rate at all levels**	**-**	**150,000,000.00**	**610,000,000.00**	**46,942,550.00**	**200,000,000.00**	**-**	**200,000,000.00**	**-**	**202,000,000.00**	**204,020,000.00**
050201	Early Childhood Care, Development and Education (ECCDE)	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
050206	Tertiary institutions' new courses accreditation	-	50,000,000.00	510,000,000.00	46,942,550.00	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
0503	**Equity and inclusiveness in the provision of educational services**	**-**	**160,000,000.00**	**160,000,000.00**	**1,530,000.00**	**12,582,650,000.00**	**(600,000,000.00)**	**11,982,650,000.00**	**-**	**12,102,476,500.00**	**12,223,501,300.00**
050302	Special education	-	150,000,000.00	150,000,000.00	1,530,000.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
050305	Girls/Boys child education	-	10,000,000.00	10,000,000.00	-	12,532,650,000.00	(600,000,000.00)	11,932,650,000.00	-	12,051,976,500.00	12,172,496,300.00
0504	**Improved quality of teaching and learning outcomes**	**3,290,105,768.20**	**6,243,358,000.00**	**27,933,730,500.00**	**7,258,268,022.50**	**20,360,160,990.00**	**2,825,000,000.00**	**23,185,160,990.00**	**-**	**17,685,262,600.00**	**17,862,115,300.00**
050401	All levels of education quality assurance	2,676,600.00	130,000,000.00	16,470,372,500.00	9,930,640.00	11,370,160,990.00	(500,000,000.00)	10,870,160,990.00	-	10,978,862,600.00	11,088,651,300.00
050402	Instructional and learning materials	2,023,988,491.34	4,596,858,000.00	4,446,858,000.00	1,727,990,820.77	3,800,000,000.00	(2,350,000,000.00)	1,450,000,000.00	-	1,464,500,000.00	1,479,145,000.00
050403	Teaching and non-teaching staff capacity building	955,274,241.88	1,231,500,000.00	6,731,500,000.00	4,137,923,186.48	5,015,000,000.00	5,675,000,000.00	10,690,000,000.00	-	5,065,150,000.00	5,115,801,500.00
050404	Curriculum review and development	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
050406	School examination and MLA	308,166,434.98	235,000,000.00	235,000,000.00	1,382,423,375.25	175,000,000.00	-	175,000,000.00	-	176,750,000.00	178,517,500.00
0505	**Adequate infrastructure at all levels**	**9,552,034,044.48**	**37,437,645,000.00**	**33,286,360,560.00**	**8,316,901,360.30**	**21,029,108,264.00**	**1,200,000,000.00**	**22,229,108,264.00**	**-**	**22,754,399,500.00**	**22,981,943,800.00**

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
050501	Schools' infrastructure construction and rehabilitation	8,799,529,503.61	28,776,698,800.00	26,735,414,360.00	7,957,662,031.55	15,790,682,664.00	806,000,000.00	16,596,682,664.00	-	16,892,939,600.00	17,061,869,300.00
050502	Furnishing	281,961,735.67	5,416,106,400.00	4,116,106,400.00	263,609,275.86	2,216,000,000.00	150,000,000.00	2,366,000,000.00	-	2,389,660,000.00	2,413,556,600.00
050503	Libraries and laboratories	54,255,601.08	2,446,542,000.00	1,936,542,000.00	65,278,911.90	2,592,000,000.00	335,000,000.00	2,927,000,000.00	-	2,804,770,000.00	2,832,817,700.00
050504	Water, sanitation and hygiene	416,287,204.12	778,297,800.00	488,297,800.00	24,901,587.60	411,425,600.00	(91,000,000.00)	320,425,600.00	-	647,839,900.00	654,318,300.00
050505	School safety	-	20,000,000.00	10,000,000.00	5,449,553.39	19,000,000.00	-	19,000,000.00	-	19,190,000.00	19,381,900.00
0506	**Improved education information management system (EIMS)**	**354,000.00**	**2,260,000,000.00**	**1,950,000,000.00**	**36,376,201.48**	**1,045,000,000.00**	**(500,000,000.00)**	**545,000,000.00**	**-**	**550,450,000.00**	**555,954,500.00**
050601	ICT equipment, software and expertise	-	220,000,000.00	210,000,000.00	-	45,000,000.00	-	45,000,000.00	-	45,450,000.00	45,904,500.00
050602	Research and development	-	40,000,000.00	40,000,000.00	35,612,201.48	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
050603	Data and data management	354,000.00	2,000,000,000.00	1,700,000,000.00	764,000.00	700,000,000.00	(500,000,000.00)	200,000,000.00	-	202,000,000.00	204,020,000.00
0510	**Education Sector Expenditures Not Elsewhere Classified**	**5,414,800.00**	**7,601,358,300.00**	**4,436,358,300.00**	**20,029,797.75**	**7,339,560,913.00**	**(200,000,000.00)**	**7,139,560,913.00**	**-**	**7,210,956,600.00**	**7,283,066,500.00**
051001	Education Not Elsewhere Classified	5,414,800.00	7,601,358,300.00	4,436,358,300.00	20,029,797.75	7,339,560,913.00	(200,000,000.00)	7,139,560,913.00	-	7,210,956,600.00	7,283,066,500.00
06	**Housing and Urban Development**	**4,958,308,450.16**	**23,182,600,500.00**	**47,383,483,200.00**	**21,154,358,659.35**	**17,523,716,350.00**	**15,611,028,000.00**	**33,134,744,350.00**	**-**	**22,019,603,000.00**	**22,236,769,700.00**
0610	**Housing and Urban Development - General**	**4,958,308,450.16**	**23,182,600,500.00**	**47,383,483,200.00**	**21,154,358,659.35**	**17,523,716,350.00**	**15,611,028,000.00**	**33,134,744,350.00**	**-**	**22,019,603,000.00**	**22,236,769,700.00**
061001	Housing and Urban Development - General	4,958,308,450.16	23,182,600,500.00	47,383,483,200.00	21,154,358,659.35	17,523,716,350.00	15,611,028,000.00	33,134,744,350.00	-	22,019,603,000.00	22,236,769,700.00
07	**Gender**	**15,950,500.00**	**7,375,200,000.00**	**4,740,200,000.00**	**99,541,601.43**	**1,915,580,000.00**	**-**	**1,915,580,000.00**	**-**	**1,934,735,800.00**	**1,954,083,300.00**
0710	**Gender - General**	**15,950,500.00**	**7,375,200,000.00**	**4,740,200,000.00**	**99,541,601.43**	**1,915,580,000.00**	**-**	**1,915,580,000.00**	**-**	**1,934,735,800.00**	**1,954,083,300.00**
071001	Gender - General	15,950,500.00	7,375,200,000.00	4,740,200,000.00	99,541,601.43	1,915,580,000.00	-	1,915,580,000.00	-	1,934,735,800.00	1,954,083,300.00
08	**Youth**	**4,192,553,484.05**	**7,178,575,500.00**	**16,783,495,500.00**	**6,709,295,823.05**	**16,873,111,360.00**	**35,000,000.00**	**16,908,111,360.00**	**-**	**17,077,192,700.00**	**17,247,964,800.00**
0810	**Youth - General**	**4,192,553,484.05**	**7,178,575,500.00**	**16,783,495,500.00**	**6,709,295,823.05**	**16,873,111,360.00**	**35,000,000.00**	**16,908,111,360.00**	**-**	**17,077,192,700.00**	**17,247,964,800.00**
081001	Youth - General	4,192,553,484.05	7,178,575,500.00	16,783,495,500.00	6,709,295,823.05	16,873,111,360.00	35,000,000.00	16,908,111,360.00	-	17,077,192,700.00	17,247,964,800.00
09	**Environmental Improvement**	**1,315,615,495.29**	**7,576,884,200.00**	**6,591,884,200.00**	**871,149,387.61**	**6,134,239,200.00**	**(532,939,000.00)**	**5,601,300,200.00**	**-**	**5,354,313,500.00**	**5,407,857,000.00**
0910	**Environmental Improvement - General**	**1,315,615,495.29**	**7,576,884,200.00**	**6,591,884,200.00**	**871,149,387.61**	**6,134,239,200.00**	**(532,939,000.00)**	**5,601,300,200.00**	**-**	**5,354,313,500.00**	**5,407,857,000.00**
091001	Environmental Improvement - General	1,315,615,495.29	7,576,884,200.00	6,591,884,200.00	871,149,387.61	6,134,239,200.00	(532,939,000.00)	5,601,300,200.00	-	5,354,313,500.00	5,407,857,000.00
10	**Water Resources and Rural Development**	**978,575,054.47**	**11,850,098,700.00**	**8,212,098,700.00**	**3,201,416,576.47**	**6,784,474,123.00**	**3,068,888,000.00**	**9,853,362,123.00**	**10,000,000.00**	**10,319,536,200.00**	**10,422,733,100.00**
1010	**Water Resources and Rural Deve - General**	**978,575,054.47**	**11,850,098,700.00**	**8,212,098,700.00**	**3,201,416,576.47**	**6,784,474,123.00**	**3,068,888,000.00**	**9,853,362,123.00**	**10,000,000.00**	**10,319,536,200.00**	**10,422,733,100.00**
101001	Water Resources and Rural Deve - General	978,575,054.47	11,850,098,700.00	8,212,098,700.00	3,201,416,576.47	6,784,474,123.00	3,068,888,000.00	9,853,362,123.00	10,000,000.00	10,319,536,200.00	10,422,733,100.00
11	**Information Communication and Technology**	**3,631,131,776.39**	**21,194,783,200.00**	**21,027,283,200.00**	**933,486,536.34**	**7,285,087,594.00**	**(825,000,000.00)**	**6,460,087,594.00**	**-**	**6,092,938,800.00**	**6,201,368,700.00**
1110	**Information Communication and Technology - General**	**3,631,131,776.39**	**21,194,783,200.00**	**21,027,283,200.00**	**933,486,536.34**	**7,285,087,594.00**	**(825,000,000.00)**	**6,460,087,594.00**	**-**	**6,092,938,800.00**	**6,201,368,700.00**
111001	Information Communication and Technology - General	3,631,131,776.39	21,194,783,200.00	21,027,283,200.00	933,486,536.34	7,285,087,594.00	(825,000,000.00)	6,460,087,594.00	-	6,092,938,800.00	6,201,368,700.00
12	**Growing the Private Sector**	**-**	**-**	**-**	**-**	**499,760,000.00**	**(200,000,000.00)**	**299,760,000.00**	**-**	**504,757,600.00**	**509,805,200.00**
1210	**Growing the Private Sector - General**	**-**	**-**	**-**	**-**	**499,760,000.00**	**(200,000,000.00)**	**299,760,000.00**	**-**	**504,757,600.00**	**509,805,200.00**
121001	Growing the Private Sector - General	-	-	-	-	499,760,000.00	(200,000,000.00)	299,760,000.00	-	504,757,600.00	509,805,200.00
13	**Reform of Government and Governance**	**19,928,777,859.09**	**63,289,939,100.00**	**74,536,637,628.00**	**28,684,098,734.78**	**60,532,355,650.00**	**5,215,311,530.00**	**65,747,667,180.00**	**90,000,000.00**	**97,824,919,700.00**	**98,803,169,800.00**
1310	**Reform of Government and Governance - General**	**19,928,777,859.09**	**63,289,939,100.00**	**74,536,637,628.00**	**28,684,098,734.78**	**60,532,355,650.00**	**5,215,311,530.00**	**65,747,667,180.00**	**90,000,000.00**	**97,824,919,700.00**	**98,803,169,800.00**
131001	Reform of Government and Governance - General	19,928,777,859.09	63,289,939,100.00	74,536,637,628.00	28,684,098,734.78	60,532,355,650.00	5,215,311,530.00	65,747,667,180.00	90,000,000.00	97,824,919,700.00	98,803,169,800.00
14	**Power**	**1,466,883,421.49**	**8,615,784,900.00**	**13,010,052,900.00**	**4,220,776,879.39**	**8,283,971,180.00**	**2,108,539,170.00**	**10,392,510,350.00**	**-**	**8,518,311,000.00**	**8,603,494,400.00**
1410	**Power - General**	**1,466,883,421.49**	**8,615,784,900.00**	**13,010,052,900.00**	**4,220,776,879.39**	**8,283,971,180.00**	**2,108,539,170.00**	**10,392,510,350.00**	**-**	**8,518,311,000.00**	**8,603,494,400.00**

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
141001	Power - General	1,466,883,421.49	8,615,784,900.00	13,010,052,900.00	4,220,776,879.39	8,283,971,180.00	2,108,539,170.00	10,392,510,350.00	-	8,518,311,000.00	8,603,494,400.00
17	**Road**	**55,456,408,572.99**	**93,917,844,500.00**	**134,387,413,940.00**	**94,366,622,589.95**	**130,644,485,370.00**	**(1,206,270,000.00)**	**129,438,215,370.00**	**-**	**116,947,412,500.00**	**118,105,762,600.00**
1710	**Road - General**	**55,456,408,572.99**	**93,917,844,500.00**	**134,387,413,940.00**	**94,366,622,589.95**	**130,644,485,370.00**	**(1,206,270,000.00)**	**129,438,215,370.00**	**-**	**116,947,412,500.00**	**118,105,762,600.00**
171001	Road - General	55,456,408,572.99	93,917,844,500.00	134,387,413,940.00	94,366,622,589.95	130,644,485,370.00	(1,206,270,000.00)	129,438,215,370.00	-	116,947,412,500.00	118,105,762,600.00
21	**Oil and Gas Infrastructure**	**7,793,700.00**	**2,298,022,300.00**	**1,040,022,300.00**	**576,465,539.76**	**300,000,000.00**	**-**	**300,000,000.00**	**-**	**303,000,000.00**	**306,030,000.00**
2110	**Oil and Gas Infrastructure - General**	**7,793,700.00**	**2,298,022,300.00**	**1,040,022,300.00**	**576,465,539.76**	**300,000,000.00**	**-**	**300,000,000.00**	**-**	**303,000,000.00**	**306,030,000.00**
211001	Oil and Gas Infrastructure - General	7,793,700.00	2,298,022,300.00	1,040,022,300.00	576,465,539.76	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
23	**Social Protection**	**-**	**-**	**-**	**-**	**-**	**254,837,500.00**	**254,837,500.00**	**-**	**257,386,000.00**	**259,960,100.00**
2302	**Reduce Poverty and Vulnerability**	**-**	**-**	**-**	**-**	**-**	**254,837,500.00**	**254,837,500.00**	**-**	**257,386,000.00**	**259,960,100.00**
230204	Other Social Safety Nets	-	-	-	-	-	254,837,500.00	254,837,500.00	-	257,386,000.00	259,960,100.00

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Basic Education Expenditure by Administrative Classification

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Expenditure	**524,959,200.99**	**2,895,973,120.00**	**2,555,928,420.00**	**372,560,027.37**	**6,777,802,680.00**	**891,086,000.00**	**7,668,888,680.00**	**-**	**7,745,577,930.00**	**7,817,494,890.00**
010000000000	**Administration Sector**	**-**	**-**	**-**	**-**	**-**	**391,086,000.00**	**391,086,000.00**	**-**	**394,997,000.00**	**398,947,200.00**
011100000000	Governor's Office	-	-	-	-	-	391,086,000.00	391,086,000.00	-	394,997,000.00	398,947,200.00
011100500100	Sustainable Development Goals (Former MDG's (	-	-	-	-	-	391,086,000.00	391,086,000.00	-	394,997,000.00	398,947,200.00
020000000000	**Economic Sector**	**-**	**150,000,000.00**	**112,500,000.00**	**2,783,000.00**	**250,000,000.00**	**-**	**250,000,000.00**	**-**	**252,500,000.00**	**255,025,000.00**
026700000000	**Ministry of Rural Infrastructure & Community D**	**-**	**150,000,000.00**	**112,500,000.00**	**2,783,000.00**	**250,000,000.00**	**-**	**250,000,000.00**	**-**	**252,500,000.00**	**255,025,000.00**
026700100100	Ministry of Rural Infrastructure & Community De	-	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
050000000000	**Social Sector**	**524,959,200.99**	**2,745,973,120.00**	**2,443,428,420.00**	**369,777,027.37**	**6,527,802,680.00**	**500,000,000.00**	**7,027,802,680.00**	**-**	**7,098,080,930.00**	**7,163,522,690.00**
051700000000	**Ministry of Education and Human Capital Devel**	**524,959,200.99**	**2,745,973,120.00**	**2,443,428,420.00**	**369,777,027.37**	**6,527,802,680.00**	**500,000,000.00**	**7,027,802,680.00**	**-**	**7,098,080,930.00**	**7,163,522,690.00**
051700100100	Ministry of Education and Human Capital Develo	-	-	-	-	5,979,000,000.00	500,000,000.00	6,479,000,000.00	-	6,543,790,000.00	6,609,227,900.00
051700300100	Adamawa State Universal Basic Education Board	524,959,200.99	2,745,973,120.00	2,443,428,420.00	369,777,027.37	548,802,680.00	-	548,802,680.00	-	554,290,930.00	554,294,790.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Health Capital Expenditure by Programme (Sector, Objective, Programme and Objective)

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Capital Health Sector Expenditure	**2,872,758,483.35**	**13,480,566,200.00**	**19,471,190,795.00**	**4,335,890,279.78**	**38,471,767,368.00**	**4,830,428,400.00**	**43,302,195,768.00**	**501,394,800.00**	**39,361,485,800.00**	**39,755,102,000.00**
04	**Health**	**2,872,758,483.35**	**13,480,566,200.00**	**19,471,190,795.00**	**4,335,890,279.78**	**38,471,767,368.00**	**4,830,428,400.00**	**43,302,195,768.00**	**501,394,800.00**	**39,361,485,800.00**	**39,755,102,000.00**
0401	**Effective governance of the health system**	**412,687,505.16**	**720,500,000.00**	**1,724,874,595.00**	**348,147,208.50**	**1,661,330,990.00**	**-**	**1,661,330,990.00**	**-**	**1,677,944,300.00**	**1,694,723,800.00**
040101	**Legal, policy, regulations and standards, guidelines and protocols development and reviews**	**412,687,505.16**	**720,500,000.00**	**1,420,500,000.00**	**348,147,208.50**	**1,626,330,990.00**	**-**	**1,626,330,990.00**	**-**	**1,642,594,300.00**	**1,659,020,300.00**
04010100000002	Secondary Health Care	-	520,000,000.00	1,220,000,000.00	348,147,208.50	1,176,330,990.00	-	1,176,330,990.00	-	1,188,094,300.00	1,199,975,300.00
04010100000003	Tertiary Health Care	-	200,500,000.00	200,500,000.00	-	450,000,000.00	-	450,000,000.00	-	454,500,000.00	459,045,000.00
04010100000004	Other/Multiple Level of Health Care	412,687,505.16	-	-	-	-	-	-	-	-	-
040102	**Human and institutional capacity performance management**	**-**	**-**	**304,374,595.00**	**-**	**35,000,000.00**	**-**	**35,000,000.00**	**-**	**35,350,000.00**	**35,703,500.00**
04010200000002	Secondary Health Care	-	-	-	-	35,000,000.00	-	35,000,000.00	-	35,350,000.00	35,703,500.00
04010200000003	Tertiary Health Care	-	-	304,374,595.00	-	-	-	-	-	-	-
0402	**Community engagement and participation in health**	**-**	**-**	**500,000,000.00**	**-**	**1,794,840,868.00**	**-**	**1,794,840,868.00**	**170,000,000.00**	**1,812,789,500.00**	**1,830,917,700.00**
040201	**Community interventions**	**-**	**-**	**-**	**-**	**1,614,840,868.00**	**-**	**1,614,840,868.00**	**-**	**1,630,989,500.00**	**1,647,299,700.00**
04020100000001	Primary Health Care	-	-	-	-	711,423,368.00	-	711,423,368.00	-	718,537,700.00	725,723,100.00
04020100000002	Secondary Health Care	-	-	-	-	903,417,500.00	-	903,417,500.00	-	912,451,800.00	921,576,600.00
040202	**Community structures**	**-**	**-**	**500,000,000.00**	**-**	**180,000,000.00**	**-**	**180,000,000.00**	**170,000,000.00**	**181,800,000.00**	**183,618,000.00**
04020200000001	Primary Health Care	-	-	125,000,000.00	-	180,000,000.00	-	180,000,000.00	170,000,000.00	181,800,000.00	183,618,000.00
04020200000002	Secondary Health Care	-	-	375,000,000.00	-	-	-	-	-	-	-
0403	**Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens**	**65,000,000.00**	**317,000,000.00**	**317,000,000.00**	**53,665,064.93**	**545,726,800.00**	**-**	**545,726,800.00**	**309,394,800.00**	**551,184,200.00**	**556,696,400.00**
040301	**Reproductive, maternal and neonatal health**	**-**	**20,000,000.00**	**20,000,000.00**	**14,229,000.00**	**100,000,000.00**	**-**	**100,000,000.00**	**-**	**101,000,000.00**	**102,010,000.00**
04030100000001	Primary Health Care	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
04030100000002	Secondary Health Care	-	20,000,000.00	20,000,000.00	14,229,000.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
040302	**Child health**	**-**	**40,000,000.00**	**40,000,000.00**	**-**	**20,000,000.00**	**-**	**20,000,000.00**	**-**	**20,200,000.00**	**20,402,000.00**
04030200000002	Secondary Health Care	-	40,000,000.00	40,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
040304	**Communicable diseases**	**-**	**40,000,000.00**	**40,000,000.00**	**3,516,800.00**	**10,000,000.00**	**-**	**10,000,000.00**	**-**	**10,100,000.00**	**10,201,000.00**
04030400000002	Secondary Health Care	-	40,000,000.00	40,000,000.00	3,516,800.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
040306	**Nutrition**	**-**	**144,800,000.00**	**144,800,000.00**	**-**	**309,394,800.00**	**-**	**309,394,800.00**	**309,394,800.00**	**312,488,800.00**	**315,614,000.00**
04030600000001	Primary Health Care	-	-	-	-	259,000,000.00	-	259,000,000.00	259,000,000.00	261,590,000.00	264,206,000.00
04030600000002	Secondary Health Care	-	20,000,000.00	20,000,000.00	-	50,394,800.00	-	50,394,800.00	50,394,800.00	50,898,800.00	51,408,000.00
04030600000004	Other/Multiple Level of Health Care	-	124,800,000.00	124,800,000.00	-	-	-	-	-	-	-
040307	**Emergency services**	**65,000,000.00**	**72,200,000.00**	**72,200,000.00**	**35,919,264.93**	**106,332,000.00**	**-**	**106,332,000.00**	**-**	**107,395,400.00**	**108,469,400.00**
04030700000001	Primary Health Care	65,000,000.00	2,200,000.00	2,200,000.00	-	46,332,000.00	-	46,332,000.00	-	46,795,400.00	47,263,400.00
04030700000002	Secondary Health Care	-	70,000,000.00	70,000,000.00	35,919,264.93	60,000,000.00	-	60,000,000.00	-	60,600,000.00	61,206,000.00
0404	**Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)**	**-**	**15,000,000.00**	**15,000,000.00**	**8,000,000.00**	**54,000,000.00**	**-**	**54,000,000.00**	**-**	**54,540,000.00**	**55,085,400.00**
040403	**In service training (continuing education)**	**-**	**15,000,000.00**	**15,000,000.00**	**8,000,000.00**	**54,000,000.00**	**-**	**54,000,000.00**	**-**	**54,540,000.00**	**55,085,400.00**

Code	Location	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
04040300000002	Secondary Health Care	-	15,000,000.00	15,000,000.00	8,000,000.00	54,000,000.00	-	54,000,000.00	-	54,540,000.00	55,085,400.00
0405	**Provision of adequate and modern health infrastructure for health services delivery**	**2,260,068,421.96**	**5,384,766,000.00**	**10,968,166,000.00**	**2,063,186,875.94**	**25,431,180,080.00**	**4,224,428,400.00**	**29,655,608,480.00**	**-**	**26,190,491,900.00**	**26,452,396,900.00**
040501	**Functional health facilities**	**2,260,068,421.96**	**5,384,766,000.00**	**10,968,166,000.00**	**2,063,186,875.94**	**25,431,180,080.00**	**4,224,428,400.00**	**29,655,608,480.00**	**-**	**26,190,491,900.00**	**26,452,396,900.00**
04050100000001	Primary Health Care	48,479,220.64	526,766,000.00	300,166,000.00	2,158,743.97	1,102,000,000.00	-	1,102,000,000.00	-	1,113,020,000.00	1,124,150,200.00
04050100000002	Secondary Health Care	1,029,660,834.02	3,186,000,000.00	5,066,000,000.00	628,195,952.51	13,779,180,080.00	4,224,428,400.00	18,003,608,480.00	-	14,421,971,900.00	14,566,191,700.00
04050100000003	Tertiary Health Care	922,930,842.14	1,672,000,000.00	5,602,000,000.00	1,432,832,179.46	10,550,000,000.00	-	10,550,000,000.00	-	10,655,500,000.00	10,762,055,000.00
04050100000004	Other/Multiple Level of Health Care	258,997,525.16	-	-	-	-	-	-	-	-	-
0406	**Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities**	**129,155,556.23**	**1,474,300,200.00**	**1,700,900,200.00**	**964,726,762.50**	**925,117,240.00**	**-**	**925,117,240.00**	**22,000,000.00**	**934,368,600.00**	**943,712,500.00**
040601	**Sustainable drug supply**	**129,155,556.23**	**1,326,595,200.00**	**1,553,195,200.00**	**962,726,762.50**	**775,117,240.00**	**-**	**775,117,240.00**	**22,000,000.00**	**782,868,600.00**	**790,697,500.00**
04060100000001	Primary Health Care	17,523,090.66	108,595,200.00	335,195,200.00	-	580,268,400.00	-	580,268,400.00	22,000,000.00	586,071,200.00	591,932,100.00
04060100000002	Secondary Health Care	79,416,633.33	1,105,000,000.00	1,105,000,000.00	962,726,762.50	130,000,000.00	-	130,000,000.00	-	131,300,000.00	132,613,000.00
04060100000003	Tertiary Health Care	-	113,000,000.00	113,000,000.00	-	64,848,840.00	-	64,848,840.00	-	65,497,400.00	66,152,400.00
04060100000004	Other/Multiple Level of Health Care	32,215,832.24	-	-	-	-	-	-	-	-	-
040602	**Vaccines supply chain**	**-**	**147,705,000.00**	**147,705,000.00**	**2,000,000.00**	**150,000,000.00**	**-**	**150,000,000.00**	**-**	**151,500,000.00**	**153,015,000.00**
04060200000001	Primary Health Care	-	97,705,000.00	97,705,000.00	-	130,000,000.00	-	130,000,000.00	-	131,300,000.00	132,613,000.00
04060200000002	Secondary Health Care	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
04060200000003	Tertiary Health Care	-	20,000,000.00	20,000,000.00	2,000,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
0407	**Evidence generation and utilisation**	**-**	**5,492,000,000.00**	**4,168,250,000.00**	**898,164,367.91**	**3,630,571,390.00**	**970,000,000.00**	**4,600,571,390.00**	**-**	**3,666,877,300.00**	**3,703,546,300.00**
040702	Surveys and facility assessments	-	85,000,000.00	85,000,000.00	18,604,000.00	70,000,000.00	-	70,000,000.00	-	70,700,000.00	71,407,000.00
04070200000003	Tertiary Health Care	-	85,000,000.00	85,000,000.00	18,604,000.00	70,000,000.00	-	70,000,000.00	-	70,700,000.00	71,407,000.00
040704	**Monitoring and Evaluation (M&E)**	**-**	**5,407,000,000.00**	**4,083,250,000.00**	**879,560,367.91**	**3,560,571,390.00**	**970,000,000.00**	**4,530,571,390.00**	**-**	**3,596,177,300.00**	**3,632,139,300.00**
04070400000001	Primary Health Care	-	50,000,000.00	30,000,000.00	10,330,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04070400000002	Secondary Health Care	-	3,328,000,000.00	3,160,500,000.00	852,936,931.91	2,516,954,260.00	970,000,000.00	3,486,954,260.00	-	2,542,123,900.00	2,567,545,300.00
04070400000003	Tertiary Health Care	-	2,029,000,000.00	892,750,000.00	16,293,436.00	1,023,617,130.00	-	1,023,617,130.00	-	1,033,853,400.00	1,044,192,000.00
0409	**Provision of universal health coverage and financial risk protection for citizens**	**-**	**11,000,000.00**	**11,000,000.00**	**-**	**4,297,000,000.00**	**(364,000,000.00)**	**3,933,000,000.00**	**-**	**4,339,970,000.00**	**4,383,369,700.00**
040902	**Mobilising employers' contributions to the State Social Health Insurance Scheme**	**-**	**11,000,000.00**	**11,000,000.00**	**-**	**4,297,000,000.00**	**(364,000,000.00)**	**3,933,000,000.00**	**-**	**4,339,970,000.00**	**4,383,369,700.00**
04090200000001	Primary Health Care	-	-	-	-	450,000,000.00	-	450,000,000.00	-	454,500,000.00	459,045,000.00
04090200000002	Secondary Health Care	-	11,000,000.00	11,000,000.00	-	3,847,000,000.00	(364,000,000.00)	3,483,000,000.00	-	3,885,470,000.00	3,924,324,700.00
0410	**Health Sector Expenditures Not Elsewhere Classified**	**5,847,000.00**	**66,000,000.00**	**66,000,000.00**	**-**	**132,000,000.00**	**-**	**132,000,000.00**	**-**	**133,320,000.00**	**134,653,300.00**
041001	**Health Not Elsewhere Classified**	**5,847,000.00**	**66,000,000.00**	**66,000,000.00**	**-**	**132,000,000.00**	**-**	**132,000,000.00**	**-**	**133,320,000.00**	**134,653,300.00**
04100100000001	Primary Health Care	5,847,000.00	66,000,000.00	66,000,000.00	-	132,000,000.00	-	132,000,000.00	-	133,320,000.00	134,653,300.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Expenditure	**524,959,200.99**	**2,895,973,120.00**	**2,555,928,420.00**	**372,560,027.37**	**6,777,802,680.00**	**891,086,000.00**	**7,668,888,680.00**	**-**	**7,745,577,930.00**	**7,817,494,890.00**
2	**EXPENDITURES**	**524,959,200.99**	**2,895,973,120.00**	**2,555,928,420.00**	**372,560,027.37**	**6,777,802,680.00**	**891,086,000.00**	**7,668,888,680.00**	**-**	**7,745,577,930.00**	**7,817,494,890.00**
21	**PERSONNEL COST**	**150,877,283.40**	**185,482,600.00**	**185,482,600.00**	**294,303,466.34**	**443,968,280.00**	**-**	**443,968,280.00**	**-**	**448,408,030.00**	**448,408,190.00**
2101	**SALARY**	**90,492,737.51**	**112,605,800.00**	**112,605,800.00**	**163,649,757.14**	**189,987,530.00**	**-**	**189,987,530.00**	**-**	**191,887,410.00**	**191,887,440.00**
210101	**SALARIES AND WAGES**	**90,492,737.51**	**112,605,800.00**	**112,605,800.00**	**163,649,757.14**	**189,987,530.00**	**-**	**189,987,530.00**	**-**	**191,887,410.00**	**191,887,440.00**
21010101	BASIC-SALARY	90,492,737.51	112,605,800.00	112,605,800.00	163,649,757.14	189,987,530.00	-	189,987,530.00	-	191,887,410.00	191,887,440.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**60,384,545.89**	**72,876,800.00**	**72,876,800.00**	**130,653,709.20**	**253,980,750.00**	**-**	**253,980,750.00**	**-**	**256,520,620.00**	**256,520,750.00**
210201	**ALLOWANCES**	**60,384,545.89**	**72,876,800.00**	**72,876,800.00**	**129,853,709.20**	**249,230,970.00**	**-**	**249,230,970.00**	**-**	**251,723,340.00**	**251,723,460.00**
21020102	HOUSING/RENT ALLOWANCE	19,909,722.60	25,042,700.00	25,042,700.00	36,151,809.07	43,700,370.00	-	43,700,370.00	-	44,137,380.00	44,137,390.00
21020103	TRANSPORT ALLOWANCE	7,845,231.30	9,065,000.00	9,065,000.00	16,365,675.97	19,770,140.00	-	19,770,140.00	-	19,967,850.00	19,967,860.00
21020104	MEAL SUBSIDY	1,535,250.83	1,530,000.00	1,530,000.00	3,349,643.58	4,092,380.00	-	4,092,380.00	-	4,133,310.00	4,133,320.00
21020105	UTILITY ALLOWANCE	4,209,707.71	4,315,500.00	4,315,500.00	9,182,279.06	11,107,950.00	-	11,107,950.00	-	11,219,030.00	11,219,040.00
21020106	ENTERTAINMENT ALLOWANCE	147,278.80	165,300.00	165,300.00	327,266.55	463,160.00	-	463,160.00	-	467,800.00	467,810.00
21020107	LEAVE ALLOWANCE	7,876,828.98	10,266,100.00	10,266,100.00	15,757,472.14	16,488,360.00	-	16,488,360.00	-	16,653,250.00	16,653,260.00
21020108	DOMESTIC STAFF ALLOWANCE	4,883,261.58	4,301,600.00	4,301,600.00	10,402,580.69	14,521,710.00	-	14,521,710.00	-	14,666,930.00	14,666,940.00
21020109	SHIFT ALLOWANCE	-	-	-	-	242,970.00	-	242,970.00	-	245,400.00	245,410.00
21020112	HARZARD ALLOWANCE	-	-	-	-	103,950.00	-	103,950.00	-	104,990.00	105,000.00
21020114	TEACHING ALLOWANCE	-	-	-	-	827,510.00	-	827,510.00	-	835,790.00	835,800.00
21020135	FURNITURE ALLOWANCE	-	-	-	-	30,218,060.00	-	30,218,060.00	-	30,520,250.00	30,520,260.00
21020145	OTHER ALLOWANCES AND BENEFITS	13,977,264.09	18,190,600.00	18,190,600.00	38,316,982.14	107,694,410.00	-	107,694,410.00	-	108,771,360.00	108,771,370.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**800,000.00**	**4,749,780.00**	**-**	**4,749,780.00**	**-**	**4,797,280.00**	**4,797,290.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	800,000.00	4,749,780.00	-	4,749,780.00	-	4,797,280.00	4,797,290.00
22	**OTHER RECURRENT COSTS**	**374,081,917.59**	**187,290,220.00**	**284,745,520.00**	**75,473,561.03**	**104,834,400.00**	**-**	**104,834,400.00**	**-**	**105,882,900.00**	**105,886,600.00**
2202	**OVERHEAD COST**	**374,081,917.59**	**187,290,220.00**	**284,745,520.00**	**75,473,561.03**	**104,834,400.00**	**-**	**104,834,400.00**	**-**	**105,882,900.00**	**105,886,600.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**108,855,950.00**	**22,648,000.00**	**33,083,800.00**	**2,559,600.00**	**10,270,000.00**	**-**	**10,270,000.00**	**-**	**10,372,700.00**	**10,373,100.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	2,980,000.00	4,530,700.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	106,206,950.00	11,920,000.00	16,773,400.00	1,484,600.00	4,320,000.00	-	4,320,000.00	-	4,363,200.00	4,363,300.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,649,000.00	4,172,000.00	6,342,900.00	-	2,950,000.00	-	2,950,000.00	-	2,979,500.00	2,979,600.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	3,576,000.00	5,436,800.00	1,075,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220202	**UTILITIES - GENERAL**	**11,942,718.02**	**914,840.00**	**1,391,440.00**	**170,000.00**	**1,246,500.00**	**-**	**1,246,500.00**	**-**	**1,259,000.00**	**1,259,500.00**
22020201	ELECTRICITY CHARGES	318,000.00	-	-	-	-	-	-	-	-	100.00
22020202	TELEPHONE CHARGES	220,000.00	379,060.00	576,460.00	-	576,500.00	-	576,500.00	-	582,300.00	582,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	178,800.00	272,000.00	-	220,000.00	-	220,000.00	-	222,200.00	222,300.00
22020205	WATER RATES	-	178,490.00	271,490.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020206	SEWERAGE CHARGES	11,404,718.02	178,490.00	271,490.00	170,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**62,947,805.35**	**54,506,890.00**	**77,762,990.00**	**4,106,532.64**	**20,200,000.00**	**-**	**20,200,000.00**	**-**	**20,402,000.00**	**20,402,500.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	920,032.64	-	-	-	-	-	100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,930,251.00	5,900,700.00	8,971,000.00	1,200,500.00	2,950,000.00	-	2,950,000.00	-	2,979,500.00	2,979,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	4,060,000.00	1,192,000.00	1,812,300.00	1,186,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	33,425,550.63	29,800,000.00	40,200,200.00	-	8,400,000.00	-	8,400,000.00	-	8,484,000.00	8,484,100.00
22020312	OTHER MATERIALS AND SUPPLIES	19,532,003.72	17,614,190.00	26,779,490.00	800,000.00	6,850,000.00	-	6,850,000.00	-	6,918,500.00	6,918,600.00
220204	**MAINTENANCE SERVICES - GENERAL**	**81,003,022.18**	**51,277,160.00**	**73,620,760.00**	**5,085,100.00**	**24,040,000.00**	**-**	**24,040,000.00**	**-**	**24,280,400.00**	**24,280,900.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,998,540.00	10,132,000.00	15,404,000.00	1,271,000.00	7,400,000.00	-	7,400,000.00	-	7,474,000.00	7,474,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,393,597.54	14,304,000.00	21,493,700.00	-	4,820,000.00	-	4,820,000.00	-	4,868,200.00	4,868,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	27,498,834.64	23,840,000.00	32,160,200.00	1,505,000.00	6,520,000.00	-	6,520,000.00	-	6,585,200.00	6,585,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,073,250.00	1,809,160.00	2,750,560.00	1,026,150.00	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020406	OTHER MAINTENANCE SERVICES	30,038,800.00	1,192,000.00	1,812,300.00	1,282,950.00	1,800,000.00	-	1,800,000.00	-	1,818,000.00	1,818,100.00
220205	**TRAINING - GENERAL**	**9,517,595.00**	**15,384,610.00**	**23,389,910.00**	**1,378,400.00**	**2,680,000.00**	**-**	**2,680,000.00**	**-**	**2,706,800.00**	**2,707,000.00**
22020501	LOCAL TRAINING	8,407,195.00	9,424,610.00	14,328,610.00	1,178,400.00	1,280,000.00	-	1,280,000.00	-	1,292,800.00	1,292,900.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	1,110,400.00	5,960,000.00	9,061,300.00	200,000.00	1,400,000.00	-	1,400,000.00	-	1,414,000.00	1,414,100.00
220206	**OTHER SERVICES - GENERAL**	**22,205,427.00**	**10,102,200.00**	**15,358,900.00**	**9,671,021.74**	**9,846,700.00**	**-**	**9,846,700.00**	**-**	**9,945,200.00**	**9,945,500.00**
22020605	CLEANING & FUMIGATION SERVICES	154,000.00	-	-	-	-	-	-	-	-	100.00
22020606	POSTAGES & COURIER SERVICES	-	149,000.00	226,700.00	67,675.00	226,700.00	-	226,700.00	-	229,000.00	229,100.00
22020607	OFFICE SUPPORT SERVICES	22,051,427.00	9,953,200.00	15,132,200.00	9,603,346.74	9,620,000.00	-	9,620,000.00	-	9,716,200.00	9,716,300.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**46,030,732.34**	**17,880,000.00**	**37,975,500.00**	**12,459,577.00**	**20,390,000.00**	**-**	**20,390,000.00**	**-**	**20,593,900.00**	**20,594,100.00**
22020701	FINANCIAL CONSULTING	-	-	13,490,000.00	-	13,490,000.00	-	13,490,000.00	-	13,624,900.00	13,625,000.00
22020703	LEGAL SERVICES	46,030,732.34	17,880,000.00	24,485,500.00	12,459,577.00	6,900,000.00	-	6,900,000.00	-	6,969,000.00	6,969,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,258,710.00**	**4,052,800.00**	**6,161,800.00**	**3,754,800.00**	**4,500,000.00**	**-**	**4,500,000.00**	**-**	**4,545,000.00**	**4,545,200.00**
22020801	MOTOR VEHICLE FUEL COST	4,105,470.00	2,682,000.00	4,077,700.00	1,526,000.00	2,600,000.00	-	2,600,000.00	-	2,626,000.00	2,626,100.00
22020803	PLANT / GENERATOR FUEL COST	1,153,240.00	1,370,800.00	2,084,100.00	2,228,800.00	1,900,000.00	-	1,900,000.00	-	1,919,000.00	1,919,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**5,017.70**	**20,210.00**	**30,810.00**	**1,312,509.65**	**11,200.00**	**-**	**11,200.00**	**-**	**11,400.00**	**11,500.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,017.70	20,210.00	30,810.00	1,312,509.65	11,200.00	-	11,200.00	-	11,400.00	11,500.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**26,314,940.00**	**10,503,510.00**	**15,969,610.00**	**34,976,020.00**	**11,650,000.00**	**-**	**11,650,000.00**	**-**	**11,766,500.00**	**11,767,300.00**
22021001	REFRESHMENT & MEALS	12,431,920.00	2,192,330.00	3,333,230.00	3,070,900.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021002	HONORARIUM & SITTING ALLOWANCE	7,675,800.00	1,192,000.00	1,812,300.00	1,305,000.00	1,860,000.00	-	1,860,000.00	-	1,878,600.00	1,878,700.00
22021003	PUBLICITY & ADVERTISEMENTS	1,564,000.00	-	-	96,000.00	-	-	-	-	-	100.00
22021004	MEDICAL EXPENSES-LOCAL	1,603,220.00	298,000.00	453,200.00	250,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021007	WELFARE PACKAGES	-	1,192,000.00	1,812,300.00	-	1,730,000.00	-	1,730,000.00	-	1,747,300.00	1,747,400.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	1,490,000.00	2,265,400.00	-	2,800,000.00	-	2,800,000.00	-	2,828,000.00	2,828,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	3,278,000.00	4,983,800.00	30,120,720.00	3,260,000.00	-	3,260,000.00	-	3,292,600.00	3,292,700.00
22021026	MONITORING AND EVALUATION RECURRENT	3,040,000.00	861,180.00	1,309,380.00	133,400.00	1,300,000.00	-	1,300,000.00	-	1,313,000.00	1,313,100.00
23	**CAPITAL EXPENDITURE**	**-**	**2,523,200,300.00**	**2,085,700,300.00**	**2,783,000.00**	**6,229,000,000.00**	**891,086,000.00**	**7,120,086,000.00**	**-**	**7,191,287,000.00**	**7,263,200,100.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**758,500,000.00**	**458,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**758,500,000.00**	**458,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	8,500,000.00	8,500,000.00	-	-	-	-	-	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	750,000,000.00	450,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**839,231,400.00**	**701,731,400.00**	**2,783,000.00**	**5,825,000,000.00**	**667,061,000.00**	**6,492,061,000.00**	**-**	**6,556,981,700.00**	**6,622,551,600.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**839,231,400.00**	**701,731,400.00**	**2,783,000.00**	**5,825,000,000.00**	**667,061,000.00**	**6,492,061,000.00**	**-**	**6,556,981,700.00**	**6,622,551,600.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	18,657,400.00	18,657,400.00	-	-	-	-	-	-	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	820,574,000.00	683,074,000.00	2,783,000.00	5,825,000,000.00	667,061,000.00	6,492,061,000.00	-	6,556,981,700.00	6,622,551,600.00
2303	**REHABILITATION / REPAIRS**	**-**	**125,468,900.00**	**625,468,900.00**	**-**	**404,000,000.00**	**-**	**404,000,000.00**	**-**	**408,040,000.00**	**412,120,400.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**125,468,900.00**	**625,468,900.00**	**-**	**404,000,000.00**	**-**	**404,000,000.00**	**-**	**408,040,000.00**	**412,120,400.00**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	500,000,000.00	-	404,000,000.00	-	404,000,000.00	-	408,040,000.00	412,120,400.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	125,468,900.00	125,468,900.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**800,000,000.00**	**300,000,000.00**	**-**	**-**	**224,025,000.00**	**224,025,000.00**	**-**	**226,265,300.00**	**228,528,100.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**800,000,000.00**	**300,000,000.00**	**-**	**-**	**224,025,000.00**	**224,025,000.00**	**-**	**226,265,300.00**	**228,528,100.00**
23050101	RESEARCH AND DEVELOPMENT	-	695,000,000.00	195,000,000.00	-	-	-	-	-	-	-
23050103	MONITORING AND EVALUATION	-	70,000,000.00	70,000,000.00	-	-	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	35,000,000.00	35,000,000.00	-	-	224,025,000.00	224,025,000.00	-	226,265,300.00	228,528,100.00

Adamawa State Government

2026 Approved Revised Budget - Basic Education Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
Total Capital Expenditure						-	2,523,200,300.00	2,085,700,300.00	2,783,000.00	6,229,000,000.00	891,086,000.00	7,120,086,000.00	-	7,191,287,000.00	7,263,200,100.00
Construction of 2 No. VIP toilets each in the three senatorial zones of the State (Batch A)	091001260101 00 - Environmental Improvement - General	011100500100 - Sustainable Development Goals (Former MDG's Office)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20242200 STATE WIDE	-	-	-	-	-	167,061,000.00	167,061,000.00	-	168,731,700.00	170,419,100.00
Capacity Building of 250 Nominated poor and Vulnerable HHs on Vocational skills in the State	230204260201 00 - Other Social Safety Nets	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70912 - PRIMARY EDUCATION	20242200 STATE WIDE	-	-	-	-	-	115,275,000.00	115,275,000.00	-	116,427,800.00	117,592,100.00
Capacity Building of 500 Selected small and medium enterprises in the State	230204260211 00 - Other Social Safety Nets	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70912 - PRIMARY EDUCATION	20242200 STATE WIDE	-	-	-	-	-	36,250,000.00	36,250,000.00	-	36,612,500.00	36,978,700.00
Capacity building for pimary school teachers in the State	230204260231 00 - Other Social Safety Nets	011100500100 - Sustainable Development Goals (Former MDG's Office)	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70912 - PRIMARY EDUCATION	20242200 STATE WIDE	-	-	-	-	-	72,500,000.00	72,500,000.00	-	73,225,000.00	73,957,300.00
Provision of Assistance for the construction self help class rooms to various communities across the State	050501250951 00 - Schools' infrastructure construction and rehabilitation	026700100100 - Ministry of Rural Infrastructure & Community Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20242200 STATE WIDE	-	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
Construction/Renovation of Classrooms and Examination Halls in Verre Fufore LGA	050305260121 00 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20230200 FUFORE	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
Construction/Renovation of Classrooms and Examination Halls in Mayo Belwa LGA	050305260131 00 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20221200 MAYO-BELWA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
Construction/Renovation of Classrooms and Examination Halls in Shelleng LGA	050305260141 00 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20221700 SHELLENG	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
Construction/Renovation of Classrooms and Examination Halls in Lamurde LGA	050305260151 00 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20220900 LAMURDE	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
Construction/Renovation of Classrooms and Examination Halls in Numan LGA	050305260161 00 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20221600 NUMAN	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
Construction/Renovation of Classrooms and Examination Halls in Demsa LGA	050305260171 00 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20220100 DEMSA	-	-	-	-	375,000,000.00	-	375,000,000.00	-	378,750,000.00	382,537,500.00
Construction/Renovation of Classrooms and Examination Halls in Uba/Gaya Hong LGA	050305260181 00 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20230700 HONG	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
Construction/Renovation of Classrooms and Examination Halls in Hong LGA	050305260191 00 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20230700 HONG	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
Construction/Renovation of Classrooms and Examination Halls in Jada LGA	050305260201 00 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20220800 JADA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
Construction/Renovation of Classrooms and Examination Halls in Song LGA	050305260211 00 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20230700 HONG	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
Construction/Renovation of Classrooms and and Perimeter Fence in Toungo LGA	050305260221 00 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20221900 TOUNGO	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
Construction/Renovation of Classrooms and Examination Halls in Michika LGAS	050305260231 00 - Girls/Boys child education	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20211300 MICHIKA	-	-	-	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
Contruction of 1No. Block of 3 classroom at Gombi 4 Primary School Gombi LGA (GDP Gombi)	050501260011 00 - Schools' infrastructure construction and rehabilitation	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20230500 GOMBI	-	-	-	-	-	100,000,000.00	100,000,000.00	-	101,000,000.00	102,010,000.00
Contruction of 1No. Block of 3 classroom at Guyaku Ward Dzangwala Community Primary School Gombi LGA (GDP Gombi)	050501260021 00 - Schools' infrastructure construction and rehabilitation	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20230500 GOMBI	-	-	-	-	-	100,000,000.00	100,000,000.00	-	101,000,000.00	102,010,000.00

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
Contruction of 1No. Block of 3 classroom at Sabonlayi Garkida Primary School Gombi LGA (GDP Gombi)	050501260031 00 - Schools' infrastructure construction and rehabilitation	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20230500 GOMBI	-	-	-	-	-	100,000,000.00	100,000,000.00	-	101,000,000.00	102,010,000.00
Furnishing of Hursawa Primary School at Gombi LGA (GDP Gombi)	050501260041 00 - Schools' infrastructure construction and rehabilitation	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20230500 GOMBI	-	-	-	-	-	66,000,000.00	66,000,000.00	-	66,660,000.00	67,326,600.00
Furnishing of Sabon Layi Garkida Primary School at Gombi LGA (GDP Gombi)	050501260051 00 - Schools' infrastructure construction and rehabilitation	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20230500 GOMBI	-	-	-	-	-	68,000,000.00	68,000,000.00	-	68,680,000.00	69,366,800.00
Furnishing of Tawa Primary School at Gombi LGA (GDP Gombi)	050501260061 00 - Schools' infrastructure construction and rehabilitation	051700100100 - Ministry of Education and Human Capital Development	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20230500 GOMBI	-	-	-	-	-	66,000,000.00	66,000,000.00	-	66,660,000.00	67,326,600.00
Construction 3No. Blocks of 3 Classrooms one each at kwaja,Mujara,& Nduku respectively in Mubi South LGA (GDP Mubi North)	050501260551 00 - Schools' infrastructure construction and rehabilitation	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70921 - LOWER SECONDARY EDUCATION	20211500 MUBI SOUTH	-	-	-	-	204,000,000.00	-	204,000,000.00	-	206,040,000.00	208,100,400.00
Renovation of Kolere Primary school Mubi North LGA (GDP Mubi North)	050501260561 00 - Schools' infrastructure construction and rehabilitation	051700100100 - Ministry of Education and Human Capital Development	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70911 - PRE-PRIMARY EDUCATION	20211400 MUBI NORTH	-	-	-	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
Procurement of 100 sets of Teachers's Tables With Chairs Prested Type for Yola North LGEA	050502230001 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	20232000 YOLA NORTH	-	8,500,000.00	8,500,000.00	-	-	-	-	-	-	-
Purchase/supply of RANA text for Primary 1-Primary 3	050502250018 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	20242200 STATE WIDE	-	250,000,000.00	250,000,000.00	-	-	-	-	-	-	-
Purchase of Instructional Materails (Teaching and Learning Materials TLMS)	050502250019 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70912 - PRIMARY EDUCATION	20242200 STATE WIDE	-	500,000,000.00	200,000,000.00	-	-	-	-	-	-	-
Drilling of motorised Boreole at Board HQ, Yola North	050502250028 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	20232000 YOLA NORTH	-	18,657,400.00	18,657,400.00	-	-	-	-	-	-	-

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
Construction of 10 N0 Classrooms of Primary School at 10 wards in Maiha	050501230049 01 - Schools' infrastructure construction and rehabilitation	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20211100 MAIHA	-	359,876,600.00	359,876,600.00	-	-	-	-	-	-	-
Construction of VIP Toilet at Special Education Centre Jada	050501230050 01 - Schools' infrastructure construction and rehabilitation	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20220800 JADA	-	16,746,700.00	16,746,700.00	-	-	-	-	-	-	-
Construction of 3 Classrooms With Office For ECCDE. Girei III	050501230051 01 - Schools' infrastructure construction and rehabilitation	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20230400 GIREI	-	35,987,700.00	35,987,700.00	-	-	-	-	-	-	-
Construction of three blocks of Classrooms at Mayo-Mbumga primary School, Maiha LGA	050502250027 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20211100 MAIHA	-	107,963,000.00	107,963,000.00	-	-	-	-	-	-	-
Kick off of Billiungual Education Program in the State	050502250029 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20242200 STATE WIDE	-	150,000,000.00	50,000,000.00	-	-	-	-	-	-	-
Renovation of Damaged School Structures by windstorm in the 21 LGAs of the State	050501250091 01 - Schools' infrastructure construction and rehabilitation	051700300100 - Adamawa State Universal Basic Education Board	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	20242200 STATE WIDE	-	-	500,000,000.00	-	-	-	-	-	-	-
Rehabilatation of 1block of classrooms at Old Demsa LGA	050502250020 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 DEMSA	-	16,547,000.00	16,547,000.00	-	-	-	-	-	-	-
Rehabilatation of 1 block classrooms at Kodumon, Lamurde LGA	050502250021 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 DEMSA	-	16,655,000.00	16,655,000.00	-	-	-	-	-	-	-
Rehabilatation of 1 block classrooms at Nbanguwo, Lamurde LGA	050502250022 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 DEMSA	-	15,435,600.00	15,435,600.00	-	-	-	-	-	-	-
Rehabilatation of 1 block classrooms at Kwanyine, Lamurde LGA	050502250023 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 DEMSA	-	18,987,500.00	18,987,500.00	-	-	-	-	-	-	-
Renovation of 1 block of classrooms at Wurobakke primary school, Lamurde LGA	050502250024 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20220100 DEMSA	-	16,757,900.00	16,757,900.00	-	-	-	-	-	-	-

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
Renovation of 1 block of classrooms at Waja islamiya primary school, Hong LGA	050502250025 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20230700 HONG	-	18,987,400.00	18,987,400.00	-	-	-	-	-	-	-
Renovation of 1 block of classrooms at tasha tiding primary school, Hong LGA	050502250026 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	20230700 HONG	-	22,098,500.00	22,098,500.00	-	-	-	-	-	-	-
Supply of 10,000.00 Two seater Pupil furniture to be suppiled in various schools across the state	050502250014 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	20242200 STATE WIDE	-	650,000,000.00	150,000,000.00	-	-	-	-	-	-	-
Education Data Collection Indicators, Processing, and Reporting for the 21 LGEAs	050502250015 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	20242200 STATE WIDE	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-	-
Conduct of Annual School Census in the State	050502250016 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23050103 - MONITORING AND EVALUATION	70912 - PRIMARY EDUCATION	20242200 STATE WIDE	-	70,000,000.00	70,000,000.00	-	-	-	-	-	-	-
Conduct of School Conditional Surveys	050502250017 01 - Furnishing	051700300100 - Adamawa State Universal Basic Education Board	23050108 - TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	70912 - PRIMARY EDUCATION	20242200 STATE WIDE	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-	-

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)

Code	Adminstrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	**443,968,280.00**	**104,834,400.00**	**-**	**548,802,680.00**	**7,120,086,000.00**	**7,668,888,680.00**
010000000000	**Administration Sector**	**-**	**-**	**-**	**-**	**391,086,000.00**	**391,086,000.00**
011100000000	Governor's Office	-	-	-	-	391,086,000.00	391,086,000.00
011100500100	Sustainable Development Goals (Former MDG's Office)	-	-	-	-	391,086,000.00	391,086,000.00
020000000000	**Economic Sector**	**-**	**-**	**-**	**-**	**250,000,000.00**	**250,000,000.00**
026700000000	Ministry of Rural Infrastructure & Community Development	-	-	-	-	250,000,000.00	250,000,000.00
026700100100	Ministry of Rural Infrastructure & Community Development	-	-	-	-	250,000,000.00	250,000,000.00
050000000000	**Social Sector**	**443,968,280.00**	**104,834,400.00**	**-**	**548,802,680.00**	**6,479,000,000.00**	**7,027,802,680.00**
051700000000	Ministry of Education and Human Capital Development	443,968,280.00	104,834,400.00	-	548,802,680.00	6,479,000,000.00	7,027,802,680.00
051700100100	Ministry of Education and Human Capital Development	-	-	-	-	6,479,000,000.00	6,479,000,000.00
051700300100	Adamawa State Universal Basic Education Board	443,968,280.00	104,834,400.00	-	548,802,680.00	-	548,802,680.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Primary Health Expenditure by Administrative Classification

Code	Adminstrative Unit	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Expenditure	**242,072,019.84**	**1,003,639,300.00**	**1,122,412,100.00**	**161,729,918.09**	**3,916,542,738.00**	**-**	**3,916,542,738.00**	**451,000,000.00**	**3,955,710,000.00**	**3,992,693,050.00**
010000000000	**Administration Sector**	**-**	**22,000,000.00**	**22,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
011100000000	Governor's Office	-	22,000,000.00	22,000,000.00	-	-	-	-	-	-	-
011100100200	Office of the Deputy Governor	-	22,000,000.00	22,000,000.00	-	-	-	-	-	-	-
050000000000	**Social Sector**	**242,072,019.84**	**981,639,300.00**	**1,100,412,100.00**	**161,729,918.09**	**3,916,542,738.00**	**-**	**3,916,542,738.00**	**451,000,000.00**	**3,955,710,000.00**	**3,992,693,050.00**
051400000000	**Ministry of Women Affairs**	**-**	**-**	**-**	**-**	**245,800,000.00**	**-**	**245,800,000.00**	**245,800,000.00**	**248,258,000.00**	**250,740,600.00**
051400100100	Ministry of Women Affairs	-	-	-	-	245,800,000.00	-	245,800,000.00	245,800,000.00	248,258,000.00	250,740,600.00
052100000000	**Ministry of Health and Human Services**	**242,072,019.84**	**981,639,300.00**	**1,100,412,100.00**	**161,729,918.09**	**3,670,742,738.00**	**-**	**3,670,742,738.00**	**205,200,000.00**	**3,707,452,000.00**	**3,741,952,450.00**
052100100100	Ministry of Health and Human Services	66,002,311.30	310,000,000.00	415,000,000.00	10,330,000.00	1,921,423,368.00	-	1,921,423,368.00	170,000,000.00	1,940,637,700.00	1,960,044,100.00
052100300100	Primary Health Care Development Agency	164,239,709.69	660,618,040.00	668,653,940.00	134,924,008.53	1,278,968,370.00	-	1,278,968,370.00	35,200,000.00	1,291,759,400.00	1,302,306,150.00
052100200100	Adamawa State Contributory Health Management Agency	-	-	-	-	450,000,000.00	-	450,000,000.00	-	454,500,000.00	459,045,000.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	11,829,998.85	11,021,260.00	16,758,160.00	16,475,909.56	20,351,000.00	-	20,351,000.00	-	20,554,900.00	20,557,200.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
	Total Expenditure	**242,072,019.84**	**1,003,639,300.00**	**1,122,412,100.00**	**161,729,918.09**	**3,916,542,738.00**	**-**	**3,916,542,738.00**	**451,000,000.00**	**3,955,710,000.00**	**3,992,693,050.00**
2	**EXPENDITURES**	**242,072,019.84**	**1,003,639,300.00**	**1,122,412,100.00**	**161,729,918.09**	**3,916,542,738.00**	**-**	**3,916,542,738.00**	**451,000,000.00**	**3,955,710,000.00**	**3,992,693,050.00**
21	**PERSONNEL COST**	**70,746,362.38**	**125,915,400.00**	**125,915,400.00**	**83,785,787.40**	**171,996,070.00**	**-**	**171,996,070.00**	**-**	**173,716,100.00**	**173,716,250.00**
2101	**SALARY**	**65,723,921.59**	**105,162,100.00**	**105,162,100.00**	**42,340,362.26**	**49,138,320.00**	**-**	**49,138,320.00**	**-**	**49,629,710.00**	**49,629,740.00**
210101	**SALARIES AND WAGES**	**65,723,921.59**	**105,162,100.00**	**105,162,100.00**	**42,340,362.26**	**49,138,320.00**	**-**	**49,138,320.00**	**-**	**49,629,710.00**	**49,629,740.00**
21010101	BASIC-SALARY	65,723,921.59	105,162,100.00	105,162,100.00	42,340,362.26	49,138,320.00	-	49,138,320.00	-	49,629,710.00	49,629,740.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**5,022,440.79**	**20,753,300.00**	**20,753,300.00**	**41,445,425.14**	**122,857,750.00**	**-**	**122,857,750.00**	**-**	**124,086,390.00**	**124,086,510.00**
210201	**ALLOWANCES**	**5,022,440.79**	**20,753,300.00**	**20,753,300.00**	**41,445,425.14**	**121,963,460.00**	**-**	**121,963,460.00**	**-**	**123,183,150.00**	**123,183,260.00**
21020102	HOUSING/RENT ALLOWANCE	-	-	-	-	9,507,540.00	-	9,507,540.00	-	9,602,620.00	9,602,630.00
21020103	TRANSPORT ALLOWANCE	-	-	-	-	7,779,030.00	-	7,779,030.00	-	7,856,830.00	7,856,840.00
21020104	MEAL SUBSIDY	-	-	-	-	2,236,610.00	-	2,236,610.00	-	2,258,980.00	2,258,990.00
21020105	UTILITY ALLOWANCE	-	-	-	-	3,111,680.00	-	3,111,680.00	-	3,142,800.00	3,142,810.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	1,653,020.00	-	1,653,020.00	-	1,669,560.00	1,669,570.00
21020107	LEAVE ALLOWANCE	-	-	-	-	2,593,080.00	-	2,593,080.00	-	2,619,020.00	2,619,030.00
21020108	DOMESTIC STAFF ALLOWANCE	-	-	-	-	6,223,670.00	-	6,223,670.00	-	6,285,910.00	6,285,920.00
21020109	SHIFT ALLOWANCE	2,531,710.58	6,493,900.00	6,493,900.00	2,241,281.00	3,042,900.00	-	3,042,900.00	-	3,073,330.00	3,073,340.00
21020110	CALL DUTY ALLOWANCE	-	-	-	-	3,893,090.00	-	3,893,090.00	-	3,932,030.00	3,932,040.00
21020112	HARZARD ALLOWANCE	918,870.97	2,332,100.00	2,332,100.00	1,278,750.00	1,593,900.00	-	1,593,900.00	-	1,609,840.00	1,609,850.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,571,859.24	11,927,300.00	11,927,300.00	37,925,394.14	80,328,940.00	-	80,328,940.00	-	81,132,230.00	81,132,240.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**894,290.00**	**-**	**894,290.00**	**-**	**903,240.00**	**903,250.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	894,290.00	-	894,290.00	-	903,240.00	903,250.00
22	**OTHER RECURRENT COSTS**	**34,476,346.16**	**26,457,700.00**	**40,230,500.00**	**65,455,386.72**	**83,522,900.00**	**-**	**83,522,900.00**	**-**	**84,359,600.00**	**84,365,700.00**
2202	**OVERHEAD COST**	**34,476,346.16**	**26,457,700.00**	**40,230,500.00**	**65,455,386.72**	**83,522,900.00**	**-**	**83,522,900.00**	**-**	**84,359,600.00**	**84,365,700.00**
220201	TRAVEL & TRANSPORT - GENERAL	368,850.00	2,980,000.00	4,531,000.00	2,307,765.00	4,500,000.00	-	4,500,000.00	-	4,545,000.00	4,545,400.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	894,000.00	1,359,300.00	1,796,600.00	550,000.00	-	550,000.00	-	555,500.00	555,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	368,850.00	596,000.00	906,200.00	511,165.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,192,000.00	1,812,300.00	-	2,200,000.00	-	2,200,000.00	-	2,222,000.00	2,222,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	298,000.00	453,200.00	-	550,000.00	-	550,000.00	-	555,500.00	555,600.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,983,250.00**	**1,984,820.00**	**3,018,220.00**	**10,472,700.00**	**2,709,000.00**	**-**	**2,709,000.00**	**-**	**2,736,300.00**	**2,737,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,768,250.00	1,609,200.00	2,446,700.00	4,862,300.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,200.00
22020302	BOOKS	-	26,230.00	40,030.00	-	49,000.00	-	49,000.00	-	49,500.00	49,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	550,000.00	236,620.00	359,920.00	1,276,000.00	451,000.00	-	451,000.00	-	455,600.00	455,800.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020306	PRINTING OF SECURITY DOCUMENTS	1,665,000.00	104,900.00	159,600.00	920,000.00	194,000.00	-	194,000.00	-	196,000.00	196,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	7,870.00	11,970.00	3,414,400.00	15,000.00	-	15,000.00	-	15,200.00	15,400.00
220204	**MAINTENANCE SERVICES - GENERAL**	**8,026,908.00**	**5,415,020.00**	**8,233,920.00**	**11,891,500.00**	**12,871,000.00**	**-**	**12,871,000.00**	**-**	**13,000,000.00**	**13,001,300.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,539,000.00	1,035,610.00	1,574,710.00	1,662,500.00	1,762,000.00	-	1,762,000.00	-	1,779,700.00	1,779,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	697,000.00	566,200.00	861,000.00	216,000.00	985,000.00	-	985,000.00	-	994,900.00	995,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	1,724,100.00	655,600.00	996,900.00	135,500.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,171,408.00	1,192,000.00	1,812,400.00	5,768,500.00	2,100,000.00	-	2,100,000.00	-	2,121,000.00	2,121,200.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000.00	309,920.00	471,420.00	200,000.00	2,720,000.00	-	2,720,000.00	-	2,747,200.00	2,747,400.00
22020406	OTHER MAINTENANCE SERVICES	2,665,400.00	1,524,570.00	2,318,070.00	3,829,000.00	3,862,000.00	-	3,862,000.00	-	3,900,700.00	3,900,900.00
22020407	MAINTENANCE OF AIRCRAFTS	130,000.00	131,120.00	199,420.00	80,000.00	242,000.00	-	242,000.00	-	244,500.00	244,600.00
220205	**TRAINING - GENERAL**	**5,710,500.00**	**5,298,440.00**	**8,055,840.00**	**4,122,500.00**	**14,964,000.00**	**-**	**14,964,000.00**	**-**	**15,113,800.00**	**15,114,300.00**
22020501	LOCAL TRAINING	890,000.00	888,040.00	1,350,240.00	550,000.00	3,982,000.00	-	3,982,000.00	-	4,021,900.00	4,022,100.00
22020502	INTERNATIONAL TRAINING	-	1,311,200.00	1,993,600.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	4,820,500.00	3,099,200.00	4,712,000.00	3,572,500.00	8,982,000.00	-	8,982,000.00	-	9,071,900.00	9,072,100.00
220206	**OTHER SERVICES - GENERAL**	**3,338,628.66**	**2,978,230.00**	**4,528,330.00**	**9,033,072.48**	**7,805,300.00**	**-**	**7,805,300.00**	**-**	**7,883,400.00**	**7,884,100.00**
22020601	SECURITY SERVICES	420,000.00	157,350.00	239,250.00	777,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,628.66	-	-	-	-	-	-	-	-	100.00
22020605	CLEANING & FUMIGATION SERVICES	468,000.00	503,630.00	765,830.00	456,272.48	1,108,000.00	-	1,108,000.00	-	1,119,100.00	1,119,300.00
22020606	POSTAGES & COURIER SERVICES	-	29,800.00	45,400.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020607	OFFICE SUPPORT SERVICES	2,448,000.00	2,287,450.00	3,477,850.00	7,799,800.00	3,697,300.00	-	3,697,300.00	-	3,734,300.00	3,734,500.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**62,940.00**	**95,740.00**	**-**	**408,000.00**	**-**	**408,000.00**	**-**	**412,100.00**	**412,200.00**
22020701	FINANCIAL CONSULTING	-	62,940.00	95,740.00	-	408,000.00	-	408,000.00	-	412,100.00	412,200.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,485,200.00**	**2,344,680.00**	**3,565,580.00**	**4,869,000.00**	**4,480,000.00**	**-**	**4,480,000.00**	**-**	**4,525,100.00**	**4,525,800.00**
22020801	MOTOR VEHICLE FUEL COST	2,221,000.00	1,513,850.00	2,301,850.00	3,894,000.00	3,064,000.00	-	3,064,000.00	-	3,094,700.00	3,094,900.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	652,500.00	175,230.00	266,730.00	635,000.00	325,000.00	-	325,000.00	-	328,400.00	328,600.00
22020803	PLANT / GENERATOR FUEL COST	611,700.00	655,600.00	997,000.00	340,000.00	1,091,000.00	-	1,091,000.00	-	1,102,000.00	1,102,300.00
220209	**FINANCIAL CHARGES - GENERAL**	**154,283.52**	**178,800.00**	**272,100.00**	**188,949.24**	**294,000.00**	**-**	**294,000.00**	**-**	**297,000.00**	**297,200.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020901	BANK CHARGES (OTHER THAN INTEREST)	154,283.52	178,800.00	272,100.00	188,949.24	294,000.00	-	294,000.00	-	297,000.00	297,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,408,725.98**	**5,214,770.00**	**7,929,770.00**	**22,569,900.00**	**35,491,600.00**	**-**	**35,491,600.00**	**-**	**35,846,900.00**	**35,848,300.00**
22021001	REFRESHMENT & MEALS	257,000.00	362,370.00	551,270.00	2,700,000.00	639,000.00	-	639,000.00	-	645,400.00	645,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	172,500.00	208,600.00	317,400.00	342,000.00	425,000.00	-	425,000.00	-	429,300.00	429,500.00
22021003	PUBLICITY & ADVERTISEMENTS	120,000.00	149,000.00	226,700.00	385,000.00	11,000.00	-	11,000.00	-	11,200.00	11,400.00
22021004	MEDICAL EXPENSES-LOCAL	68,000.00	35,760.00	54,560.00	80,000.00	104,000.00	-	104,000.00	-	105,100.00	105,300.00
22021007	WELFARE PACKAGES	2,501,900.00	596,000.00	906,400.00	7,884,000.00	953,200.00	-	953,200.00	-	962,800.00	963,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000.00	298,000.00	453,200.00	30,000.00	453,200.00	-	453,200.00	-	457,800.00	457,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,245,155.98	596,000.00	906,200.00	280,000.00	906,200.00	-	906,200.00	-	915,300.00	915,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	3,994,170.00	2,969,040.00	4,514,040.00	10,868,900.00	32,000,000.00	-	32,000,000.00	-	32,320,000.00	32,320,200.00
23	**CAPITAL EXPENDITURE**	**136,849,311.30**	**851,266,200.00**	**956,266,200.00**	**12,488,743.97**	**3,661,023,768.00**	**-**	**3,661,023,768.00**	**451,000,000.00**	**3,697,634,300.00**	**3,734,611,100.00**
2301	**FIXED ASSETS PURCHASED**	**17,523,090.66**	**176,300,200.00**	**402,900,200.00**	**-**	**920,268,400.00**	**-**	**920,268,400.00**	**122,000,000.00**	**929,471,200.00**	**938,766,100.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**17,523,090.66**	**176,300,200.00**	**402,900,200.00**	**-**	**920,268,400.00**	**-**	**920,268,400.00**	**122,000,000.00**	**929,471,200.00**	**938,766,100.00**
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	-	56,595,200.00	56,595,200.00	-	22,000,000.00	-	22,000,000.00	22,000,000.00	22,220,000.00	22,442,200.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	17,523,090.66	119,705,000.00	346,305,000.00	-	768,268,400.00	-	768,268,400.00	70,000,000.00	775,951,200.00	783,710,900.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	-	-	30,000,000.00	-	30,000,000.00	30,000,000.00	30,300,000.00	30,603,000.00
2302	**CONSTRUCTION / PROVISION**	**48,479,220.64**	**554,766,000.00**	**308,166,000.00**	**12,488,743.97**	**943,000,000.00**	**-**	**943,000,000.00**	**-**	**952,430,000.00**	**961,954,300.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**48,479,220.64**	**554,766,000.00**	**308,166,000.00**	**12,488,743.97**	**943,000,000.00**	**-**	**943,000,000.00**	**-**	**952,430,000.00**	**961,954,300.00**
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	48,479,220.64	554,766,000.00	308,166,000.00	12,488,743.97	943,000,000.00	-	943,000,000.00	-	952,430,000.00	961,954,300.00
2303	**REHABILITATION / REPAIRS**	**-**	**22,000,000.00**	**147,000,000.00**	**-**	**805,423,368.00**	**-**	**805,423,368.00**	**-**	**813,477,700.00**	**821,612,500.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**22,000,000.00**	**147,000,000.00**	**-**	**805,423,368.00**	**-**	**805,423,368.00**	**-**	**813,477,700.00**	**821,612,500.00**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	22,000,000.00	147,000,000.00	-	305,423,368.00	-	305,423,368.00	-	308,477,700.00	311,562,500.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**-**	**-**	**-**	**-**	**50,000,000.00**	**-**	**50,000,000.00**	**-**	**50,500,000.00**	**51,005,000.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**-**	**-**	**-**	**-**	**50,000,000.00**	**-**	**50,000,000.00**	**-**	**50,500,000.00**	**51,005,000.00**
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2305	**OTHER CAPITAL PROJECTS**	**70,847,000.00**	**98,200,000.00**	**98,200,000.00**	**-**	**942,332,000.00**	**-**	**942,332,000.00**	**329,000,000.00**	**951,755,400.00**	**961,273,200.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**70,847,000.00**	**98,200,000.00**	**98,200,000.00**	**-**	**942,332,000.00**	**-**	**942,332,000.00**	**329,000,000.00**	**951,755,400.00**	**961,273,200.00**
23050101	RESEARCH AND DEVELOPMENT	65,000,000.00	90,500,000.00	90,500,000.00	-	592,732,000.00	-	592,732,000.00	121,000,000.00	598,659,400.00	604,646,100.00
23050103	MONITORING AND EVALUATION	-	-	-	-	13,200,000.00	-	13,200,000.00	13,200,000.00	13,332,000.00	13,465,400.00
23050104	ANNIVERSARIES/CELEBRATIONS/ TRADE FAIRS/SPORTING ACTIVITES	5,847,000.00	7,700,000.00	7,700,000.00	-	-	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	-	336,400,000.00	-	336,400,000.00	194,800,000.00	339,764,000.00	343,161,700.00

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Primary Health Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
Total Capital Expenditure						**136,849,311.30**	**851,266,200.00**	**956,266,200.00**	**12,488,743.97**	**3,661,023,768.00**	**-**	**3,661,023,768.00**	**451,000,000.00**	**3,697,634,300.00**	**3,734,611,100.00**
Rehabilitation of 1 No. Block of Clinic at Deputy Governor's Office Yola North LGA	04050123001101 - Functional health facilities	011100100200 - Office of the Deputy Governor	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70731 - GENERAL HOSPITAL SERVICES	20232000 - YOLA NORTH	-	22,000,000.00	22,000,000.00	-	-	-	-	-	-	-
NUT.2.SP. Purchase of food nutrition kids for distribution in the State	04030626002101 - Nutrition	051400100100 - Ministry of Women Affairs	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	30,000,000.00	-	30,000,000.00	30,000,000.00	30,300,000.00	30,603,000.00
NUT.5.NIS/ME. Conduct of Survey for Mapping of Orphans and Vulnerable malnurished Children in 21 LGAs	04030626003101 - Nutrition	051400100100 - Ministry of Women Affairs	23050101 - RESEARCH AND DEVELOPMENT	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	121,000,000.00	-	121,000,000.00	121,000,000.00	122,210,000.00	123,432,100.00
NUT.4.HRN/IEC/SBCC. Capacity building awareness on Malnutrition in 21 LGAs of the State	04030626001101 - Nutrition	051400100100 - Ministry of Women Affairs	23050108 - TRAINING CAPACITY BUILDING AND	70712 - OTHER MEDICAL PRODUCTS	20242200 - STATE WIDE	-	-	-	-	94,800,000.00	-	94,800,000.00	94,800,000.00	95,748,000.00	96,705,500.00
Procure and distribute RDTS kits,ACT, Artesunate injection and SP for Maleria Program to 21 LGAs	04020126032101 - Community interventions	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
NUT.3.IMAM/MS/MPD. Provision for Purchase of Nutritional food items for the treatment of Malnutrition	04020226012101 - Community structures	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	20,000,000.00	-	20,000,000.00	20,000,000.00	20,200,000.00	20,402,000.00
NUT.3.NCDs. Provision of Health facilities for Control of Non communicable Diseases	04020226013101 - Community structures	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	15,000,000.00	-	15,000,000.00	15,000,000.00	15,150,000.00	15,301,500.00
NUT.3.MIYCN. Purchase of Medicines for Safe Motherhood Free treatment to Women & Children (EU-UNICEF)	04020226014101 - Community structures	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	30,000,000.00	-	30,000,000.00	30,000,000.00	30,300,000.00	30,603,000.00
NUT.3.IDH. Purchase of Immunization Medicines in the ststae -WHO	04020226015101 - Community structures	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	5,000,000.00	-	5,000,000.00	5,000,000.00	5,050,000.00	5,100,500.00
Purchase of Drugs for Basic Health Care Centers in the State	04060122043101 - Sustainable drug supply	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	17,523,090.66	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
Purchase of Routine Immunization and Polio Eradication	04060223051101 - Vaccines supply chain	052100100100 - Ministry of Health and Human Services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
Renovation of Primary Health Care Centre Kodomun at Demsa LGA State Constituency	04020126002101 - Community interventions	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	125,000,000.00	-	125,000,000.00	-	126,250,000.00	127,512,500.00
Construction of 1No. Primary Health Care Center at Demsa LGA (GDP Borrong)	04020126034101 - Community interventions	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	90,000,000.00	-	90,000,000.00	-	90,900,000.00	91,809,000.00
Construction of Hospital at Lamorde in Mubi South LGA (GDP Mubi North)	04020126039101 - Community interventions	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70741 - PUBLIC HEALTH SERVICES	20211400 - MUBI NORTH	-	-	-	-	296,000,000.00	-	296,000,000.00	-	298,960,000.00	301,949,600.00
Covid-19 Pandemic Establishment/Completion of 4 No.Cottage Hospitals in Lamurde, Gombi, Girei and Shelleng	04020223044101 - Community structures	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
construction of one new Clinic in Fintiri quarters Malkoh	04050123002501 - Functional health facilities	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70731 - GENERAL HOSPITAL SERVICES	20232100 - YOLA SOUTH	6,396,166.66	-	-	-	-	-	-	-	-	-
Construction of New Government House Clinic	04050123002601 - Functional health facilities	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70731 - GENERAL HOSPITAL SERVICES	20242200 - STATE WIDE	42,083,053.98	-	-	-	-	-	-	-	-	-
Construction of 1 No. Clinic in Fintiri quarters Malkohi Yola South	04050123022101 - Functional health facilities	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70731 - GENERAL HOSPITAL SERVICES	20232100 - YOLA SOUTH	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
Construction Dispensary in Ngbekenewa Demsa LGA	04050126009101 - Functional health facilities	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70733 - MEDICAL AND MATERNITY CENTRE	20220100 - DEMSA	-	-	-	-	70,000,000.00	-	70,000,000.00	-	70,700,000.00	71,407,000.00

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
Provision for Health Care Waste Management System in Health Facilities, Yola North LGA	04070425063101 - Monitoring and Evaluation (M&E)	052100100100 - Ministry of Health and Human Services	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	50,000,000.00	30,000,000.00	10,330,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
Upgrading of Kuzum Junction PHCC to Cottage Hospital in Michika LGA	04020126033101 - Community interventions	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70721 - GENERAL MEDICAL SERVICES	20211300 - MICHIKA	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
Rehabilitation of clinic (PHC) and staff quarters at Koh (GDP Girei))	04020126038101 - Community interventions	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	-	-	55,423,368.00	-	55,423,368.00	-	55,977,700.00	56,537,500.00
Renovation of Primary Health Care Centre Kodomun at Demsa LGA (Member Demsa)	04020225031101 - Community structures	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	62,500,000.00	-	-	-	-	-	-	-
Renovation of Clinic at Old Demsa , Demsa LGA (Member Demsa)	04020225032101 - Community structures	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70741 - PUBLIC HEALTH SERVICES	20220100 - DEMSA	-	-	62,500,000.00	-	-	-	-	-	-	-
Renovation/Upgrading of Gude PHCC	04050126004101 - Functional health facilities	052100100100 - Ministry of Health and Human Services	23030105 - REHABILITATION / REPAIRS - HOSPITAL /	70721 - GENERAL MEDICAL SERVICES	20211500 - MUBI SOUTH	-	-	-	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
Construction of New Clinic in Government House in the State	04050126022101 - Functional health facilities	052100100100 - Ministry of Health and Human Services	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
Provision for Climate Change Resilience Measures in Health Facility	04020126043101 - Community interventions	052100100100 - Ministry of Health and Human Services	23040101 - TREE PLANTING AND DESERTIFICATION CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	20242200 - STATE WIDE	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
Establishment of Herbal Farms in the State	04060123047101 - Sustainable drug supply	052100100100 - Ministry of Health and Human Services	23050101 - RESEARCH AND DEVELOPMENT	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	30,000,000.00	30,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
Support the distribution of Long lasting Insecticide treated mosquito nets for Maleris Program in 21 LGAs	04020126031101 - Community interventions	052100100100 - Ministry of Health and Human Services	23050108 - TRAINING CAPACITY BUILDING AND	70721 - GENERAL MEDICAL SERVICES	20242200 - STATE WIDE	-	-	-	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
NUT.3.MIYCN. Support the distribution of Long lasting Insecticide treated mosquito nets for Maleris Program in 21 LGAs	04020226001101 - Community structures	052100100100 - Ministry of Health and Human Services	23050108 - TRAINING CAPACITY BUILDING AND	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	100,000,000.00	-	100,000,000.00	100,000,000.00	101,000,000.00	102,010,000.00
Purchase/Maintenace of Office Funiture at Agency Headquarters, Yola-North	04090226087101 - Mobilising employers' contributions to	052100200100 - Adamawa State Contributory Health	23010114 - PURCHASE OF COMPUTER PRINTERS	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
Counter-Part Fund/Medical loss for Poor & Vulnerable	04090226084101 - Mobilising employers' contributions to	052100200100 - Adamawa State Contributory Health	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20232000 - YOLA NORTH	-	-	-	-	350,000,000.00	-	350,000,000.00	-	353,500,000.00	357,035,000.00
Purchase of Nutritional Medicines and food items in the state	04060123001301 - Sustainable drug supply	052100300100 - Primary Health Care Development	23010120 - PURCHASE OF CANTEEN / KITCHEN	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	56,595,200.00	56,595,200.00	-	22,000,000.00	-	22,000,000.00	22,000,000.00	22,220,000.00	22,442,200.00
Purchase of Medicines for maternal and Child health Services- Free Healthcare programme	04060123001201 - Sustainable drug supply	052100300100 - Primary Health Care Development	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	20232000 - YOLA NORTH	-	11,000,000.00	11,000,000.00	-	113,190,400.00	-	113,190,400.00	-	114,322,400.00	115,465,700.00
Purchase of Medicines for HIV/AIDs Victims - EU/UNICEF Accelerated Programme	04060124000201 - Sustainable drug supply	052100300100 - Primary Health Care Development	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	20232000 - YOLA NORTH	-	11,000,000.00	11,000,000.00	-	399,668,000.00	-	399,668,000.00	-	403,664,700.00	407,701,400.00
Construction of Model-2 Primary Healthcare Clinic in Bolki Village, Numan LGA	04060125071101 - Sustainable drug supply	052100300100 - Primary Health Care Development	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	20221600 - NUMAN	-	-	226,600,000.00	-	25,410,000.00	-	25,410,000.00	-	25,664,100.00	25,920,800.00
Provision of ITN Medicines & Envi. Control to Control Malaria	04060223000501 - Vaccines supply chain	052100300100 - Primary Health Care Development	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	55,000,000.00	55,000,000.00	-	-	-	-	-	-	-
Purchase of anti- Cholera and Measule Medicines for control of outbreak diseases	04060223041101 - Vaccines supply chain	052100300100 - Primary Health Care Development	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	12,705,000.00	12,705,000.00	-	110,000,000.00	-	110,000,000.00	-	111,100,000.00	112,211,000.00
Fencing/ Construction of Primary Health Care Staff Quarters in Gurumpawo at Ganye LGA	04050124000301 - Functional health facilities	052100300100 - Primary Health Care Development	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70741 - PUBLIC HEALTH SERVICES	20220300 - GANYE	-	55,000,000.00	55,000,000.00	-	-	-	-	-	-	-
Construction of Primary Health Center Gangzamanu Toungo LGA	04050124000401 - Functional health facilities	052100300100 - Primary Health Care Development	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70741 - PUBLIC HEALTH SERVICES	20221900 - TOUNGO	-	113,300,000.00	-	-	-	-	-	-	-	-

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
Construction of Primary Health Center Jada LGA	04050124072101 - Functional health facilities	052100300100 - Primary Health Care Development	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70741 - PUBLIC HEALTH SERVICES	20220800 - JADA	-	113,300,000.00	-	-	22,000,000.00	-	22,000,000.00	-	22,220,000.00	22,442,200.00
Construction of Primary Health Care at Sugu Ganye LGA	04050124073101 - Functional health facilities	052100300100 - Primary Health Care Development	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS /	70741 - PUBLIC HEALTH SERVICES	20220300 - GANYE	-	23,166,000.00	23,166,000.00	2,158,743.97	110,000,000.00	-	110,000,000.00	-	111,100,000.00	112,211,000.00
Provision for Safer Birth Bundle of Care (SSBC) in the State	04030126053101 - Reproductive, maternal and neonatal health	052100300100 - Primary Health Care Development	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
State Emergency Prepardness and Control Outbreaks and Diseas	04030724043101 - Emergency services	052100300100 - Primary Health Care Development	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	65,000,000.00	2,200,000.00	2,200,000.00	-	46,332,000.00	-	46,332,000.00	-	46,795,400.00	47,263,400.00
Consultancy payment for State Immunization Plus Days (SIPDS)	04100123071101 - Health Not Elsewhere Classified	052100300100 - Primary Health Care Development	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	20232000 - YOLA NORTH	-	58,300,000.00	58,300,000.00	-	15,400,000.00	-	15,400,000.00	-	15,554,000.00	15,709,600.00
Rehabilitation of Nutrition Centers in the State	04030626007101 - Nutrition	052100300100 - Primary Health Care Development	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	-	-	-	-	13,200,000.00	-	13,200,000.00	13,200,000.00	13,332,000.00	13,465,400.00
MNCHW Week Campaign	04100123000201 - Health Not Elsewhere Classified	052100300100 - Primary Health Care Development	23050104 - ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING	70741 - PUBLIC HEALTH SERVICES	20242200 - STATE WIDE	5,847,000.00	7,700,000.00	7,700,000.00	-	-	-	-	-	-	-
Comm. Advocacy and Social Mobilization	04100122070101 - Health Not Elsewhere Classified	052100300100 - Primary Health Care Development	23050108 - TRAINING CAPACITY BUILDING AND	70761 - HEALTH N.E.C.	20242200 - STATE WIDE	-	-	-	-	116,600,000.00	-	116,600,000.00	-	117,766,000.00	118,943,700.00

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Primary Health Expenditure by MDA by Main Economic Classification
(Other Recurrent refers to Debt Service, Loans, Subsidies, Grants and Transfers)

Code	Adminstrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	**171,996,070.00**	**83,522,900.00**	**-**	**255,518,970.00**	**3,661,023,768.00**	**3,916,542,738.00**
050000000000	**Social Sector**	**171,996,070.00**	**83,522,900.00**	**-**	**255,518,970.00**	**3,661,023,768.00**	**3,916,542,738.00**
051400000000	**Ministry of Women Affairs**	**-**	**-**	**-**	**-**	**245,800,000.00**	**245,800,000.00**
051400100100	Ministry of Women Affairs	-	-	-	-	245,800,000.00	245,800,000.00
052100000000	**Ministry of Health and Human Services**	**171,996,070.00**	**83,522,900.00**	**-**	**255,518,970.00**	**3,415,223,768.00**	**3,670,742,738.00**
052100100100	Ministry of Health and Human Services	-	-	-	-	1,921,423,368.00	1,921,423,368.00
052100300100	Primary Health Care Development Agency	171,996,070.00	63,171,900.00	-	235,167,970.00	1,043,800,400.00	1,278,968,370.00
052100200100	Adamawa State Contributory Health Management Agency	-	-	-	-	450,000,000.00	450,000,000.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	-	20,351,000.00	-	20,351,000.00	-	20,351,000.00

Adamawa State Government of Nigeria

2026 Approved Revised Budget - Details of Recurrent Expenditure by MDA

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
011100100100 - Office of the Governor											
2	**EXPENDITURES**	**7,156,509,400.20**	**4,570,435,800.00**	**6,525,297,500.00**	**8,989,939,620.01**	**7,365,445,760.00**	**(2,200,000,000.00)**	**5,165,445,760.00**	**-**	**5,217,100,260.00**	**5,217,105,960.00**
21	**PERSONNEL COST**	**137,969,288.96**	**163,430,600.00**	**163,430,600.00**	**196,811,517.51**	**365,445,760.00**	**-**	**365,445,760.00**	**-**	**369,100,260.00**	**369,100,360.00**
2101	**SALARY**	**102,875,711.01**	**74,441,500.00**	**74,441,500.00**	**92,801,774.27**	**249,064,470.00**	**-**	**249,064,470.00**	**-**	**251,555,120.00**	**251,555,140.00**
210101	**SALARIES AND WAGES**	**102,875,711.01**	**74,441,500.00**	**74,441,500.00**	**92,801,774.27**	**249,064,470.00**	**-**	**249,064,470.00**	**-**	**251,555,120.00**	**251,555,140.00**
21010101	BASIC-SALARY	57,120,524.46	74,441,500.00	74,441,500.00	92,801,774.27	106,252,970.00	-	106,252,970.00	-	107,315,500.00	107,315,510.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	45,755,186.55	-	-	-	142,811,500.00	-	142,811,500.00	-	144,239,620.00	144,239,630.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**35,093,577.95**	**88,989,100.00**	**88,989,100.00**	**104,009,743.24**	**116,381,290.00**	**-**	**116,381,290.00**	**-**	**117,545,140.00**	**117,545,220.00**
210201	**ALLOWANCES**	**35,093,577.95**	**88,989,100.00**	**88,989,100.00**	**104,009,743.24**	**113,724,890.00**	**-**	**113,724,890.00**	**-**	**114,862,170.00**	**114,862,240.00**
21020102	HOUSING/RENT ALLOWANCE	13,069,181.81	17,099,500.00	17,099,500.00	21,215,290.76	24,310,760.00	-	24,310,760.00	-	24,553,870.00	24,553,880.00
21020103	TRANSPORT ALLOWANCE	7,951,405.26	5,555,400.00	5,555,400.00		15,670,940.00	-	15,670,940.00	-	15,827,650.00	15,827,660.00
21020104	MEAL SUBSIDY	1,759,804.03	9,839,300.00	9,839,300.00	3,002,420.85	3,473,510.00	-	3,473,510.00	-	3,508,250.00	3,508,260.00
21020105	UTILITY ALLOWANCE	3,703,467.87	7,011,400.00	7,011,400.00	6,370,254.46	7,333,310.00	-	7,333,310.00	-	7,406,650.00	7,406,660.00
21020107	LEAVE ALLOWANCE	5,578,116.10	8,963,100.00	8,963,100.00	9,280,182.75	10,785,600.00	-	10,785,600.00	-	10,893,460.00	10,893,470.00
21020135	FURNITURE ALLOWANCE	1,471,602.88	9,682,900.00	9,682,900.00	2,884,968.35	2,831,220.00	-	2,831,220.00	-	2,859,540.00	2,859,550.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,560,000.00	30,837,500.00	30,837,500.00	47,701,958.10	49,319,550.00	-	49,319,550.00	-	49,812,750.00	49,812,760.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**2,656,400.00**	**-**	**2,656,400.00**	**-**	**2,682,970.00**	**2,682,980.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	2,656,400.00	-	2,656,400.00	-	2,682,970.00	2,682,980.00
22	**OTHER RECURRENT COSTS**	**7,018,540,111.24**	**3,757,005,200.00**	**5,711,866,900.00**	**8,793,128,102.50**	**7,000,000,000.00**	**(2,200,000,000.00)**	**4,800,000,000.00**	**-**	**4,848,000,000.00**	**4,848,005,600.00**
2202	**OVERHEAD COST**	**7,018,540,111.24**	**3,757,005,200.00**	**5,711,866,900.00**	**8,786,838,102.50**	**7,000,000,000.00**	**(2,200,000,000.00)**	**4,800,000,000.00**	**-**	**4,848,000,000.00**	**4,848,005,500.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,905,632,334.61**	**1,120,480,000.00**	**2,092,781,000.00**	**2,729,331,224.22**	**2,271,000,000.00**	**(800,000,000.00)**	**1,471,000,000.00**	**-**	**1,485,710,000.00**	**1,485,710,700.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	84,439,150.00	238,400,000.00	468,676,800.00	461,350,804.00	590,000,000.00	(200,000,000.00)	390,000,000.00	-	393,900,000.00	393,900,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,005,974,982.05	476,800,000.00	937,353,600.00	993,967,688.22	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	163,417,300.00	59,600,000.00	117,169,200.00	113,744,600.00	1,000,000,000.00	(400,000,000.00)	600,000,000.00	-	606,000,000.00	606,000,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	25,970,600.00	-	-	-	-	-	100.00
22020105	HOTEL ACCOMMODATION - LOCAL	611,690,902.56	238,400,000.00	398,676,800.00	657,310,970.75	500,000,000.00	(200,000,000.00)	300,000,000.00	-	303,000,000.00	303,000,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	40,050,000.00	89,400,000.00	150,753,800.00	457,733,361.25	150,000,000.00	-	150,000,000.00	-	151,500,000.00	151,500,100.00
22020109	PER-DIEM/ESTACODES	60,000.00	17,880,000.00	20,150,800.00	19,253,200.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
220202	**UTILITIES - GENERAL**	**53,394,500.00**	**106,088,000.00**	**119,561,500.00**	**188,352,891.00**	**131,000,000.00**	**-**	**131,000,000.00**	**-**	**132,310,000.00**	**132,310,600.00**
22020201	ELECTRICITY CHARGES	-	4,768,000.00	5,373,600.00	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020202	TELEPHONE CHARGES	5,466,000.00	5,960,000.00	6,717,000.00	63,054,760.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020203	INTERNET ACCESS CHARGES	2,000,000.00	23,840,000.00	26,867,700.00	39,656,000.00	24,000,000.00	-	24,000,000.00	-	24,240,000.00	24,240,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	36,459,000.00	59,600,000.00	67,169,200.00	73,807,600.00	80,000,000.00	-	80,000,000.00	-	80,800,000.00	80,800,100.00
22020207	LEASED COMMUNICATION LINES(S)	3,461,000.00	7,152,000.00	8,060,400.00	2,568,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020209	OTHER UTILITY CHARGES	6,008,500.00	4,768,000.00	5,373,600.00	4,266,531.00	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220203	**MATERIALS & SUPPLIES - GENERAL**	**422,188,712.05**	**205,500,800.00**	**281,599,700.00**	**826,873,578.18**	**383,000,000.00**	**(100,000,000.00)**	**283,000,000.00**	**-**	**285,830,000.00**	**285,830,800.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,250,000.00	5,364,000.00	6,045,300.00	7,492,900.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020304	MAGAZINES & PERIODICALS	2,000,000.00	10,132,000.00	11,418,800.00	15,650,000.00	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,800,000.00	9,416,800.00	10,612,800.00	18,328,900.00	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,120,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,165,500.00	1,788,000.00	2,015,100.00	1,237,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	19,950,000.00	4,768,000.00	5,373,600.00	16,654,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	450,000.00	1,192,000.00	1,343,400.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	21,350,000.00	23,840,000.00	26,867,700.00	48,451,268.00	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,250,100.00
22020312	OTHER MATERIALS AND SUPPLIES	368,223,212.05	149,000,000.00	217,923,000.00	719,059,510.18	320,000,000.00	(100,000,000.00)	220,000,000.00	-	222,200,000.00	222,200,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**253,514,291.00**	**223,202,000.00**	**251,549,000.00**	**362,950,361.74**	**230,000,000.00**	**-**	**230,000,000.00**	**-**	**232,300,000.00**	**232,300,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	117,916,100.00	71,520,000.00	80,603,100.00	78,458,015.00	90,000,000.00	-	90,000,000.00	-	90,900,000.00	90,900,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	5,960,000.00	6,717,000.00	6,369,900.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	12,124,600.00	3,576,000.00	4,030,200.00	3,038,500.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	29,549,750.00	9,536,000.00	10,747,100.00	9,152,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	38,965,328.00	1,490,000.00	1,679,300.00	107,800,500.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22020406	OTHER MAINTENANCE SERVICES	44,958,513.00	131,120,000.00	147,772,300.00	158,131,446.74	100,000,000.00	-	100,000,000.00	-	101,000,000.00	101,000,100.00
220205	**TRAINING - GENERAL**	**28,398,515.82**	**22,052,000.00**	**24,852,700.00**	**102,998,000.00**	**27,000,000.00**	**-**	**27,000,000.00**	**-**	**27,270,000.00**	**27,270,300.00**
22020501	LOCAL TRAINING	19,868,515.82	11,920,000.00	13,433,900.00	100,438,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020502	INTERNATIONAL TRAINING	5,090,000.00	8,940,000.00	10,075,400.00	2,560,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020503	OTHER TRAININGS	3,440,000.00	1,192,000.00	1,343,400.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220206	**OTHER SERVICES - GENERAL**	**2,480,617,656.72**	**888,755,200.00**	**1,321,627,300.00**	**1,173,931,341.90**	**1,711,000,000.00**	**(700,000,000.00)**	**1,011,000,000.00**	**-**	**1,021,110,000.00**	**1,021,110,500.00**
22020601	SECURITY SERVICES	756,091,896.80	536,400,000.00	804,522,800.00	670,104,179.00	1,000,000,000.00	(500,000,000.00)	500,000,000.00	-	505,000,000.00	505,000,100.00
22020603	RESIDENTIAL RENT	-	715,200.00	806,100.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,675,690,417.00	298,000,000.00	435,846,000.00	419,915,199.41	600,000,000.00	(200,000,000.00)	400,000,000.00	-	404,000,000.00	404,000,100.00
22020605	CLEANING & FUMIGATION SERVICES	45,285,342.92	47,680,000.00	73,735,400.00	78,461,963.49	100,000,000.00	-	100,000,000.00	-	101,000,000.00	101,000,100.00
22020606	POSTAGES & COURIER SERVICES	3,550,000.00	5,960,000.00	6,717,000.00	5,450,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**1,880,000.00**	**8,820,800.00**	**9,941,200.00**	**3,000,000.00**	**11,000,000.00**	**-**	**11,000,000.00**	**-**	**11,110,000.00**	**11,110,500.00**
22020701	FINANCIAL CONSULTING	1,290,000.00	1,192,000.00	1,343,400.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	5,960,000.00	6,717,000.00	3,000,000.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020703	LEGAL SERVICES	300,000.00	238,400.00	268,700.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020706	SURVEYING SERVICES	240,000.00	238,400.00	268,700.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020709	OTHER CONSULTING SERVICES	50,000.00	1,192,000.00	1,343,400.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220208	**FUEL & LUBRICANTS - GENERAL**	**636,090,768.26**	**686,592,000.00**	**1,001,509,400.00**	**1,038,022,956.25**	**1,122,000,000.00**	**(600,000,000.00)**	**522,000,000.00**	-	**527,220,000.00**	**527,220,400.00**
22020801	MOTOR VEHICLE FUEL COST	569,869,768.26	536,400,000.00	812,243,000.00	799,769,735.94	1,000,000,000.00	(600,000,000.00)	400,000,000.00	-	404,000,000.00	404,000,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,818,000.00	29,800,000.00	53,584,600.00	83,621,620.31	70,000,000.00	-	70,000,000.00	-	70,700,000.00	70,700,100.00
22020803	PLANT / GENERATOR FUEL COST	63,403,000.00	119,200,000.00	134,338,400.00	154,631,600.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
22020806	COOKING GAS/FUEL COST	-	1,192,000.00	1,343,400.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**53,018,312.18**	**8,344,000.00**	**9,403,800.00**	**225,439,378.48**	**52,000,000.00**	**-**	**52,000,000.00**	**-**	**52,520,000.00**	**52,520,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	50,858,312.18	7,152,000.00	8,060,400.00	225,439,378.48	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
22020902	INSURANCE PREMIUM	2,160,000.00	1,192,000.00	1,343,400.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,183,805,020.60**	**487,170,400.00**	**599,041,300.00**	**2,135,938,370.73**	**1,062,000,000.00**	**-**	**1,062,000,000.00**	**-**	**1,072,620,000.00**	**1,072,620,900.00**
22021001	REFRESHMENT & MEALS	19,188,770.00	29,800,000.00	33,584,600.00	248,182,000.00	70,000,000.00	-	70,000,000.00	-	70,700,000.00	70,700,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,951,000.00	29,800,000.00	33,584,600.00	53,288,182.00	120,000,000.00	-	120,000,000.00	-	121,200,000.00	121,200,100.00
22021003	PUBLICITY & ADVERTISEMENTS	347,245,933.94	119,200,000.00	134,338,400.00	468,025,455.73	300,000,000.00	-	300,000,000.00	-	303,000,000.00	303,000,100.00
22021004	MEDICAL EXPENSES-LOCAL	52,898,200.00	41,720,000.00	47,018,500.00	184,081,775.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	101,000,100.00
22021007	WELFARE PACKAGES	428,944,137.00	178,800,000.00	251,507,600.00	613,879,858.00	350,000,000.00	-	350,000,000.00	-	353,500,000.00	353,500,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	1,430,400.00	1,612,100.00	1,800,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021009	SPORTING ACTIVITIES	15,318,200.00	5,960,000.00	6,717,000.00	5,700,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	16,885,000.00	20,860,000.00	23,509,300.00	309,942,500.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	280,373,779.66	59,600,000.00	67,169,200.00	251,038,600.00	60,000,000.00	-	60,000,000.00	-	60,600,000.00	60,600,100.00
2203	**LOANS AND ADVANCES**	**-**	**-**	**-**	**6,290,000.00**	**-**	**-**	**-**	**-**	**-**	**100.00**
220301	**STAFF LOANS & ADVANCES**	**-**	**-**	**-**	**6,290,000.00**	**-**	**-**	**-**	**-**	**-**	**100.00**
22030107	FURNISHING ADVANCES	-	-	-	6,290,000.00	-	-	-	-	-	100.00
23	**CAPITAL EXPENDITURE**	**-**	**650,000,000.00**	**650,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**350,000,000.00**	**350,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**350,000,000.00**	**350,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010146	PURCHASE OF ICT EQUPMENTS	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-	-
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**300,000,000.00**	**300,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**300,000,000.00**	**300,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	300,000,000.00	300,000,000.00	-	-	-	-	-	-	-
011100100200 - Office of the Deputy Governor											
2	**EXPENDITURES**	**892,708,506.15**	**851,975,400.00**	**1,131,330,100.00**	**978,041,151.93**	**1,052,211,120.00**	**-**	**1,052,211,120.00**	**-**	**1,062,734,300.00**	**1,062,738,320.00**
21	**PERSONNEL COST**	**30,111,435.06**	**44,098,600.00**	**44,098,600.00**	**47,259,487.92**	**100,203,520.00**	**-**	**100,203,520.00**	**-**	**101,205,600.00**	**101,205,720.00**
2101	**SALARY**	**25,442,014.00**	**19,361,800.00**	**19,361,800.00**	**9,629,555.28**	**62,470,810.00**	**-**	**62,470,810.00**	**-**	**63,095,530.00**	**63,095,550.00**
210101	**SALARIES AND WAGES**	**25,442,014.00**	**19,361,800.00**	**19,361,800.00**	**9,629,555.28**	**62,470,810.00**	**-**	**62,470,810.00**	**-**	**63,095,530.00**	**63,095,550.00**
21010101	BASIC-SALARY	6,947,325.63	19,361,800.00	19,361,800.00	9,629,555.28	10,969,770.00	-	10,969,770.00	-	11,079,470.00	11,079,480.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	18,494,688.37	-	-	-	51,501,040.00	-	51,501,040.00	-	52,016,060.00	52,016,070.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**4,669,421.06**	**24,736,800.00**	**24,736,800.00**	**37,629,932.64**	**37,732,710.00**	**-**	**37,732,710.00**	**-**	**38,110,070.00**	**38,110,170.00**
210201	**ALLOWANCES**	**4,669,421.06**	**24,736,800.00**	**24,736,800.00**	**37,629,932.64**	**37,458,450.00**	**-**	**37,458,450.00**	**-**	**37,833,060.00**	**37,833,150.00**
21020102	HOUSING/RENT ALLOWANCE	1,589,550.78	4,752,700.00	4,752,700.00	2,203,241.98	2,509,920.00	-	2,509,920.00	-	2,535,020.00	2,535,030.00
21020103	TRANSPORT ALLOWANCE	764,856.57	2,898,000.00	2,898,000.00	1,204,350.58	1,385,690.00	-	1,385,690.00	-	1,399,550.00	1,399,560.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020104	MEAL SUBSIDY	165,445.41	512,400.00	512,400.00	263,489.70	303,450.00	-	303,450.00	-	306,490.00	306,500.00
21020105	UTILITY ALLOWANCE	389,486.55	1,112,600.00	1,112,600.00	607,933.50	696,150.00	-	696,150.00	-	703,120.00	703,130.00
21020107	LEAVE ALLOWANCE	691,024.20	1,732,900.00	1,732,900.00	962,955.72	2,105,670.00	-	2,105,670.00	-	2,126,730.00	2,126,740.00
21020111	CLINICAL ALLOWANCE	-	1,673,900.00	1,673,900.00	-	-	-	-	-	-	10.00
21020121	WIEGHING ALLOWANCE	138,461.28	221,000.00	221,000.00	149,609.56	292,740.00	-	292,740.00	-	295,670.00	295,680.00
21020135	FURNITURE ALLOWANCE	760,596.27	1,034,200.00	1,034,200.00	931,389.98	1,029,950.00	-	1,029,950.00	-	1,040,250.00	1,040,260.00
21020145	OTHER ALLOWANCES AND BENEFITS	170,000.00	10,799,100.00	10,799,100.00	31,306,961.62	29,134,880.00	-	29,134,880.00	-	29,426,230.00	29,426,240.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**274,260.00**	**-**	**274,260.00**	**-**	**277,010.00**	**277,020.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	274,260.00	-	274,260.00	-	277,010.00	277,020.00
22	**OTHER RECURRENT COSTS**	**862,597,071.09**	**536,876,800.00**	**816,231,500.00**	**930,781,664.01**	**952,007,600.00**	**-**	**952,007,600.00**	**-**	**961,528,700.00**	**961,532,600.00**
2202	**OVERHEAD COST**	**862,597,071.09**	**536,876,800.00**	**816,231,500.00**	**930,781,664.01**	**952,007,600.00**	**-**	**952,007,600.00**	**-**	**961,528,700.00**	**961,532,600.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**119,991,867.00**	**83,440,000.00**	**177,312,800.00**	**231,366,663.00**	**267,680,000.00**	**-**	**267,680,000.00**	**-**	**270,356,800.00**	**270,357,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	28,224,664.00	20,860,000.00	28,140,200.00	61,143,356.00	110,860,000.00	-	110,860,000.00	-	111,968,600.00	111,968,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	43,733,349.00	26,820,000.00	36,180,200.00	105,223,307.00	116,820,000.00	-	116,820,000.00	-	117,988,200.00	117,988,300.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	48,033,854.00	17,880,000.00	88,872,200.00	65,000,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	17,880,000.00	24,120,200.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
220202	**UTILITIES - GENERAL**	**2,689,200.00**	**5,006,400.00**	**6,754,000.00**	**1,279,400.00**	**4,791,200.00**	**-**	**4,791,200.00**	**-**	**4,839,300.00**	**4,839,700.00**
22020201	ELECTRICITY CHARGES	59,700.00	2,145,600.00	2,894,500.00	99,000.00	2,145,600.00	-	2,145,600.00	-	2,167,100.00	2,167,200.00
22020202	TELEPHONE CHARGES	133,600.00	715,200.00	964,900.00	-	715,200.00	-	715,200.00	-	722,400.00	722,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,279,900.00	1,430,400.00	1,929,700.00	1,170,400.00	1,430,400.00	-	1,430,400.00	-	1,444,800.00	1,444,900.00
22020209	OTHER UTILITY CHARGES	216,000.00	715,200.00	964,900.00	10,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,027,400.00**	**7,986,400.00**	**10,774,200.00**	**5,755,850.00**	**11,110,600.00**	**-**	**11,110,600.00**	**-**	**11,222,000.00**	**11,222,600.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,728,300.00	1,192,000.00	1,608,100.00	1,221,350.00	1,692,000.00	-	1,692,000.00	-	1,709,000.00	1,709,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	715,200.00	964,900.00	-	964,900.00	-	964,900.00	-	974,600.00	974,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	715,200.00	964,900.00	-	715,200.00	-	715,200.00	-	722,400.00	722,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,511,350.00	3,576,000.00	4,824,100.00	4,233,500.00	5,576,000.00	-	5,576,000.00	-	5,631,800.00	5,631,900.00
22020309	UNIFORMS & OTHER CLOTHING	-	1,072,800.00	1,447,300.00	-	1,447,300.00	-	1,447,300.00	-	1,461,800.00	1,461,900.00
22020312	OTHER MATERIALS AND SUPPLIES	787,750.00	715,200.00	964,900.00	301,000.00	715,200.00	-	715,200.00	-	722,400.00	722,500.00
220204	**MAINTENANCE SERVICES - GENERAL**	**36,117,992.36**	**37,905,600.00**	**51,135,100.00**	**32,305,792.00**	**40,868,800.00**	**-**	**40,868,800.00**	**-**	**41,277,600.00**	**41,278,200.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,231,624.00	21,456,000.00	28,944,200.00	16,718,742.00	21,456,000.00	-	21,456,000.00	-	21,670,600.00	21,670,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,415,000.00	3,576,000.00	4,824,100.00	3,032,000.00	3,576,000.00	-	3,576,000.00	-	3,611,800.00	3,611,900.00
22020403	MAINTENANCE OF OFFICE FURNITURE	4,755,850.00	6,436,800.00	8,683,300.00	6,399,200.00	8,436,800.00	-	8,436,800.00	-	8,521,200.00	8,521,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	794,900.00	715,200.00	964,900.00	701,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,530,325.00	2,860,800.00	3,859,300.00	2,710,750.00	3,200,000.00	-	3,200,000.00	-	3,232,000.00	3,232,100.00
22020406	OTHER MAINTENANCE SERVICES	4,390,293.36	2,860,800.00	3,859,300.00	2,744,100.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220205	**TRAINING - GENERAL**	**1,774,900.00**	**14,065,600.00**	**18,974,600.00**	**1,905,000.00**	**14,065,000.00**	**-**	**14,065,000.00**	**-**	**14,205,700.00**	**14,205,900.00**
22020501	LOCAL TRAINING	1,774,900.00	11,920,000.00	16,080,100.00	-	11,920,000.00	-	11,920,000.00	-	12,039,200.00	12,039,300.00
22020502	INTERNATIONAL TRAINING	-	2,145,600.00	2,894,500.00	1,905,000.00	2,145,000.00	-	2,145,000.00	-	2,166,500.00	2,166,600.00
220206	**OTHER SERVICES - GENERAL**	**296,295,879.76**	**172,124,800.00**	**232,196,500.00**	**252,335,826.23**	**230,001,000.00**	**-**	**230,001,000.00**	**-**	**232,301,100.00**	**232,301,600.00**
22020601	SECURITY SERVICES	134,393,315.83	89,400,000.00	120,600,600.00	221,008,226.23	116,400,000.00	-	116,400,000.00	-	117,564,000.00	117,564,100.00
22020603	RESIDENTIAL RENT	-	2,860,800.00	3,859,300.00	870,000.00	3,859,300.00	-	3,859,300.00	-	3,897,900.00	3,898,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	144,085,563.93	59,600,000.00	80,400,400.00	14,164,600.00	87,781,700.00	-	87,781,700.00	-	88,659,600.00	88,659,700.00
22020605	CLEANING & FUMIGATION SERVICES	4,269,000.00	5,960,000.00	8,040,100.00	1,517,000.00	5,960,000.00	-	5,960,000.00	-	6,019,600.00	6,019,700.00
22020607	OFFICE SUPPORT SERVICES	13,548,000.00	14,304,000.00	19,296,100.00	14,776,000.00	16,000,000.00	-	16,000,000.00	-	16,160,000.00	16,160,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**5,208,000.00**	**4,291,200.00**	**5,788,900.00**	**4,290,000.00**	**2,291,200.00**	**-**	**2,291,200.00**	**-**	**2,314,200.00**	**2,314,300.00**
22020709	OTHER CONSULTING SERVICES	5,208,000.00	4,291,200.00	5,788,900.00	4,290,000.00	2,291,200.00	-	2,291,200.00	-	2,314,200.00	2,314,300.00
220208	**FUEL & LUBRICANTS - GENERAL**	**58,142,580.75**	**45,534,400.00**	**61,426,100.00**	**60,289,879.00**	**82,696,200.00**	**-**	**82,696,200.00**	**-**	**83,523,200.00**	**83,523,600.00**
22020801	MOTOR VEHICLE FUEL COST	32,814,254.00	21,456,000.00	28,944,200.00	47,557,443.00	58,346,200.00	-	58,346,200.00	-	58,929,700.00	58,929,800.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6,906,828.00	10,728,000.00	14,472,100.00	7,576,367.00	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
22020803	PLANT / GENERATOR FUEL COST	18,402,498.75	11,920,000.00	16,080,100.00	5,156,069.00	11,920,000.00	-	11,920,000.00	-	12,039,200.00	12,039,300.00
22020806	COOKING GAS/FUEL COST	19,000.00	1,430,400.00	1,929,700.00	-	1,430,000.00	-	1,430,000.00	-	1,444,300.00	1,444,400.00
220209	**FINANCIAL CHARGES - GENERAL**	**749,630.72**	**1,072,800.00**	**1,447,300.00**	**261,459.78**	**1,372,000.00**	**-**	**1,372,000.00**	**-**	**1,385,800.00**	**1,385,900.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	749,630.72	1,072,800.00	1,447,300.00	261,459.78	1,372,000.00	-	1,372,000.00	-	1,385,800.00	1,385,900.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**335,599,620.50**	**165,449,600.00**	**250,422,000.00**	**340,991,794.00**	**297,131,600.00**	**-**	**297,131,600.00**	**-**	**300,103,000.00**	**300,103,600.00**
22021001	REFRESHMENT & MEALS	19,243,151.00	10,728,000.00	14,472,100.00	100,578,944.00	40,680,000.00	-	40,680,000.00	-	41,086,800.00	41,086,900.00
22021004	MEDICAL EXPENSES-LOCAL	7,168,500.00	5,960,000.00	8,040,100.00	5,175,000.00	10,730,000.00	-	10,730,000.00	-	10,837,300.00	10,837,400.00
22021007	WELFARE PACKAGES	43,878,722.00	45,760,000.00	61,730,300.00	74,711,000.00	90,000,000.00	-	90,000,000.00	-	90,900,000.00	90,900,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	3,576,000.00	4,824,100.00	525,000.00	3,576,000.00	-	3,576,000.00	-	3,611,800.00	3,611,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	3,490,000.00	2,145,600.00	2,894,500.00	3,045,000.00	2,145,600.00	-	2,145,600.00	-	2,167,100.00	2,167,200.00
22021025	OTHER MISCELLANEOUS EXPENSES	261,819,247.50	97,280,000.00	158,460,900.00	156,956,850.00	150,000,000.00	-	150,000,000.00	-	151,500,000.00	151,500,100.00
23	**CAPITAL EXPENDITURE**	**-**	**271,000,000.00**	**271,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2302	**CONSTRUCTION / PROVISION**	**-**	**5,500,000.00**	**5,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**5,500,000.00**	**5,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	5,500,000.00	5,500,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**265,500,000.00**	**265,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**265,500,000.00**	**265,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	93,500,000.00	93,500,000.00	-	-	-	-	-	-	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	22,000,000.00	22,000,000.00	-	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-	-

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011100500100 - Sustainable Development Goals (Former MDG's Office)											
2	**EXPENDITURES**	**633,182,640.52**	**1,379,800,000.00**	**3,885,309,700.00**	**226,251,197.89**	**2,498,000,000.00**	**-**	**2,498,000,000.00**	**-**	**2,522,980,300.00**	**2,542,006,200.00**
22	**OTHER RECURRENT COSTS**	**11,722,916.06**	**29,800,000.00**	**45,309,700.00**	**27,836,008.89**	**158,000,000.00**	**456,750,000.00**	**614,750,000.00**	**-**	**620,897,500.00**	**620,901,900.00**
2202	**OVERHEAD COST**	**11,722,916.06**	**29,800,000.00**	**45,309,700.00**	**27,836,008.89**	**158,000,000.00**	**275,500,000.00**	**433,500,000.00**	**-**	**437,835,000.00**	**437,839,300.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**258,000.00**	**4,827,600.00**	**7,339,700.00**	**4,674,400.00**	**21,000,000.00**	**-**	**21,000,000.00**	**-**	**21,210,000.00**	**21,210,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	59,600.00	90,700.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	258,000.00	2,384,000.00	3,624,500.00	2,394,400.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	2,384,000.00	3,624,500.00	2,280,000.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
220202	**UTILITIES - GENERAL**	**27,800.00**	**250,320.00**	**381,120.00**	**30,000.00**	**500,000.00**	**-**	**500,000.00**	**-**	**505,000.00**	**505,500.00**
22020201	ELECTRICITY CHARGES	-	59,600.00	90,700.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020202	TELEPHONE CHARGES	-	59,600.00	90,700.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020203	INTERNET ACCESS CHARGES	18,000.00	11,920.00	18,320.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	59,600.00	90,700.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020209	OTHER UTILITY CHARGES	9,800.00	59,600.00	90,700.00	30,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**318,400.00**	**2,443,600.00**	**3,715,300.00**	**3,001,407.25**	**11,750,000.00**	**108,750,000.00**	**120,500,000.00**	**-**	**121,705,000.00**	**121,705,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	99,000.00	1,788,000.00	2,718,400.00	2,770,107.25	9,750,000.00	-	9,750,000.00	-	9,847,500.00	9,847,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	59,600.00	90,700.00	30,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	-	-	-	-	72,500,000.00	72,500,000.00	-	73,225,000.00	73,225,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	-	-	-	-	36,250,000.00	36,250,000.00	-	36,612,500.00	36,612,600.00
22020312	OTHER MATERIALS AND SUPPLIES	219,400.00	596,000.00	906,200.00	201,300.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,402,750.00**	**2,503,200.00**	**3,806,400.00**	**1,560,375.00**	**10,850,000.00**	**-**	**10,850,000.00**	**-**	**10,958,500.00**	**10,959,100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	330,000.00	596,000.00	906,200.00	690,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	596,000.00	906,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	298,000.00	453,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	378,900.00	298,000.00	453,200.00	389,500.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	32,250.00	119,200.00	181,400.00	100,000.00	350,000.00	-	350,000.00	-	353,500.00	353,600.00
22020406	OTHER MAINTENANCE SERVICES	1,661,600.00	596,000.00	906,200.00	380,875.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220205	**TRAINING - GENERAL**	**-**	**8,451,280.00**	**12,848,880.00**	**8,658,000.00**	**21,000,000.00**	**145,000,000.00**	**166,000,000.00**	**-**	**167,660,000.00**	**167,660,300.00**
22020501	LOCAL TRAINING	-	2,980,000.00	4,530,700.00	3,812,000.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	5,471,280.00	8,318,180.00	4,846,000.00	15,000,000.00	145,000,000.00	160,000,000.00	-	161,600,000.00	161,600,200.00
220206	**OTHER SERVICES - GENERAL**	**1,095,000.00**	**1,221,800.00**	**1,858,100.00**	**750,000.00**	**22,250,000.00**	**-**	**22,250,000.00**	**-**	**22,472,500.00**	**22,473,000.00**
22020601	SECURITY SERVICES	25,000.00	178,800.00	272,000.00	220,000.00	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00

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22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	59,600.00	90,700.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	59,600.00	90,700.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020606	POSTAGES & COURIER SERVICES	-	29,800.00	45,400.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020607	OFFICE SUPPORT SERVICES	1,070,000.00	894,000.00	1,359,300.00	530,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**178,800.00**	**272,100.00**	**80,000.00**	**300,000.00**	**21,750,000.00**	**22,050,000.00**	**-**	**22,270,500.00**	**22,270,900.00**
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	59,600.00	90,700.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020703	LEGAL SERVICES	-	59,600.00	90,700.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020706	SURVEYING SERVICES	-	-	-	-	-	21,750,000.00	21,750,000.00	-	21,967,500.00	21,967,600.00
22020709	OTHER CONSULTING SERVICES	-	59,600.00	90,700.00	80,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,010,000.00**	**774,800.00**	**1,178,300.00**	**720,000.00**	**20,500,000.00**	**-**	**20,500,000.00**	**-**	**20,705,000.00**	**20,705,300.00**
22020801	MOTOR VEHICLE FUEL COST	1,010,000.00	596,000.00	906,200.00	720,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	59,600.00	90,700.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020803	PLANT / GENERATOR FUEL COST	-	119,200.00	181,400.00	-	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,555,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**40,466.06**	**29,800.00**	**45,400.00**	**16,226.64**	**500,000.00**	**-**	**500,000.00**	**-**	**505,000.00**	**505,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	40,466.06	29,800.00	45,400.00	16,226.64	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**6,570,500.00**	**9,118,800.00**	**13,864,400.00**	**8,345,600.00**	**49,350,000.00**	**-**	**49,350,000.00**	**-**	**49,843,500.00**	**49,844,300.00**
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	30,000.00	-	-	-	-	-	100.00
22021003	PUBLICITY & ADVERTISEMENTS	125,000.00	298,000.00	453,200.00	260,000.00	18,000,000.00	-	18,000,000.00	-	18,180,000.00	18,180,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	119,200.00	181,400.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021007	WELFARE PACKAGES	280,000.00	1,788,000.00	2,718,400.00	1,370,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021009	SPORTING ACTIVITIES	-	59,600.00	90,700.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	298,000.00	453,200.00	220,000.00	750,000.00	-	750,000.00	-	757,500.00	757,600.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,465,500.00	5,960,000.00	9,061,300.00	5,875,600.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22021026	MONITORING AND EVALUATION RECURRENT	700,000.00	596,000.00	906,200.00	590,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**-**	**-**	**-**	**-**	**-**	**181,250,000.00**	**181,250,000.00**	**-**	**183,062,500.00**	**183,062,600.00**
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**-**	**-**	**-**	**-**	**-**	**181,250,000.00**	**181,250,000.00**	**-**	**183,062,500.00**	**183,062,600.00**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	-	-	-	-	-	181,250,000.00	181,250,000.00	-	183,062,500.00	183,062,600.00
23	**CAPITAL EXPENDITURE**	**621,459,724.46**	**1,350,000,000.00**	**3,840,000,000.00**	**198,415,189.00**	**2,340,000,000.00**	**(456,750,000.00)**	**1,883,250,000.00**	**-**	**1,902,082,800.00**	**1,921,104,300.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**-**	**510,000,000.00**	**-**	**50,000,000.00**	**307,421,500.00**	**357,421,500.00**	**-**	**360,995,800.00**	**364,606,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**-**	**510,000,000.00**	**-**	**50,000,000.00**	**307,421,500.00**	**357,421,500.00**	**-**	**360,995,800.00**	**364,606,000.00**
23010105	PURCHASE OF MOTOR VEHICLES	-	-	-	-	-	67,784,000.00	67,784,000.00	-	68,461,900.00	69,146,600.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	-	-	50,000,000.00	-	50,000,000.00	(50,000,000.00)	-	-	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	260,000,000.00	-	-	145,000,000.00	145,000,000.00	-	146,450,000.00	147,914,600.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	100,000,000.00	-	-	-	-	-	-	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	100,000,000.00	-	-	144,637,500.00	144,637,500.00	-	146,083,900.00	147,544,800.00
2302	**CONSTRUCTION / PROVISION**	**-**	**50,000,000.00**	**2,280,000,000.00**	**169,466,248.00**	**1,780,000,000.00**	**(509,009,000.00)**	**1,270,991,000.00**	**-**	**1,283,701,000.00**	**1,296,538,200.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**50,000,000.00**	**2,280,000,000.00**	**169,466,248.00**	**1,780,000,000.00**	**(509,009,000.00)**	**1,270,991,000.00**	**-**	**1,283,701,000.00**	**1,296,538,200.00**
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	-	150,000,000.00	-	-	-	-	-	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	1,000,000,000.00	-	700,000,000.00	374,930,000.00	1,074,930,000.00	-	1,085,679,300.00	1,096,536,200.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	-	-	-	167,061,000.00	167,061,000.00	-	168,731,700.00	170,419,100.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	-	-	-	29,000,000.00	29,000,000.00	-	29,290,000.00	29,582,900.00
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	540,000,000.00	60,000,000.00	540,000,000.00	(540,000,000.00)	-	-	-	-
23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	540,000,000.00	-	540,000,000.00	(540,000,000.00)	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	50,000,000.00	50,000,000.00	109,466,248.00	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**621,459,724.46**	**1,300,000,000.00**	**1,050,000,000.00**	**28,948,941.00**	**510,000,000.00**	**(255,162,500.00)**	**254,837,500.00**	**-**	**257,386,000.00**	**259,960,100.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**621,459,724.46**	**1,300,000,000.00**	**1,050,000,000.00**	**28,948,941.00**	**510,000,000.00**	**(255,162,500.00)**	**254,837,500.00**	**-**	**257,386,000.00**	**259,960,100.00**
23050101	RESEARCH AND DEVELOPMENT	621,459,724.46	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
23050103	MONITORING AND EVALUATION	-	1,200,000,000.00	450,000,000.00	-	180,000,000.00	(180,000,000.00)	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	500,000,000.00	28,948,941.00	330,000,000.00	(75,162,500.00)	254,837,500.00	-	257,386,000.00	259,960,100.00
011100800100 - Adamawa State Emergency Management Agency (ADSEMA)											
2	**EXPENDITURES**	**206,634,715.74**	**2,017,981,320.00**	**2,027,341,120.00**	**598,296,367.75**	**2,025,270,000.00**	**-**	**2,025,270,000.00**	**-**	**2,045,522,700.00**	**2,065,726,010.00**
21	**PERSONNEL COST**	**450,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
2101	**SALARY**	**450,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
210101	**SALARIES AND WAGES**	**450,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
21010101	BASIC-SALARY	450,000.00	-	-	-	-	-	-	-	-	10.00
22	**OTHER RECURRENT COSTS**	**23,054,217.14**	**17,981,320.00**	**27,341,120.00**	**20,327,645.00**	**25,270,000.00**	**-**	**25,270,000.00**	**-**	**25,522,700.00**	**25,526,000.00**
2202	**OVERHEAD COST**	**23,054,217.14**	**17,981,320.00**	**27,341,120.00**	**20,327,645.00**	**25,270,000.00**	**-**	**25,270,000.00**	**-**	**25,522,700.00**	**25,526,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**307,000.00**	**1,788,000.00**	**2,718,600.00**	**1,352,500.00**	**3,000,000.00**	**-**	**3,000,000.00**	**-**	**3,030,000.00**	**3,030,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	22,000.00	596,000.00	906,200.00	60,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	596,000.00	906,200.00	657,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	285,000.00	596,000.00	906,200.00	635,500.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220202	**UTILITIES - GENERAL**	**163,500.00**	**131,120.00**	**199,820.00**	**85,000.00**	**220,000.00**	**-**	**220,000.00**	**-**	**222,200.00**	**222,600.00**
22020203	INTERNET ACCESS CHARGES	-	23,840.00	36,440.00	12,000.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	103,500.00	59,600.00	90,700.00	63,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020205	WATER RATES	50,000.00	29,800.00	45,400.00	10,000.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020206	SEWERAGE CHARGES	10,000.00	17,880.00	27,280.00	-	20,000.00	-	20,000.00	-	20,200.00	20,300.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,162,950.00**	**3,516,400.00**	**5,346,600.00**	**3,942,200.00**	**4,300,000.00**	**-**	**4,300,000.00**	**-**	**4,343,000.00**	**4,343,600.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	278,050.00	357,600.00	543,800.00	432,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	55,500.00	89,400.00	136,000.00	125,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	29,800.00	45,400.00	25,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,000.00	59,600.00	90,700.00	35,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,511,400.00	1,788,000.00	2,718,400.00	1,982,200.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,268,000.00	1,192,000.00	1,812,300.00	1,343,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**278,500.00**	**1,221,800.00**	**1,858,300.00**	**1,292,000.00**	**1,900,000.00**	**-**	**1,900,000.00**	**-**	**1,919,000.00**	**1,919,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	208,000.00	476,800.00	725,000.00	545,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	11,000.00	178,800.00	272,000.00	185,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	149,000.00	226,700.00	150,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	21,000.00	298,000.00	453,200.00	277,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	59,600.00	90,700.00	60,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020406	OTHER MAINTENANCE SERVICES	38,500.00	59,600.00	90,700.00	75,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220205	**TRAINING - GENERAL**	**-**	**596,000.00**	**906,200.00**	**660,000.00**	**1,000,000.00**	**-**	**1,000,000.00**	**-**	**1,010,000.00**	**1,010,100.00**
22020501	LOCAL TRAINING	-	596,000.00	906,200.00	660,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220206	**OTHER SERVICES - GENERAL**	**2,305,000.00**	**1,543,640.00**	**2,347,240.00**	**1,620,000.00**	**1,800,000.00**	**-**	**1,800,000.00**	**-**	**1,818,000.00**	**1,818,300.00**
22020605	CLEANING & FUMIGATION SERVICES	10,000.00	29,800.00	45,400.00	10,000.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020606	POSTAGES & COURIER SERVICES	-	23,840.00	36,440.00	10,000.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020607	OFFICE SUPPORT SERVICES	2,295,000.00	1,490,000.00	2,265,400.00	1,600,000.00	1,700,000.00	-	1,700,000.00	-	1,717,000.00	1,717,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,772,000.00**	**2,264,800.00**	**3,443,500.00**	**3,085,500.00**	**3,200,000.00**	**-**	**3,200,000.00**	**-**	**3,232,000.00**	**3,232,200.00**
22020801	MOTOR VEHICLE FUEL COST	4,592,000.00	2,086,000.00	3,171,500.00	2,885,500.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020803	PLANT / GENERATOR FUEL COST	180,000.00	178,800.00	272,000.00	200,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**224,127.14**	**35,760.00**	**54,460.00**	**4,145.00**	**50,000.00**	**-**	**50,000.00**	**-**	**50,500.00**	**50,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	224,127.14	35,760.00	54,460.00	4,145.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**10,841,140.00**	**6,883,800.00**	**10,466,400.00**	**8,286,300.00**	**9,800,000.00**	**-**	**9,800,000.00**	**-**	**9,898,000.00**	**9,898,700.00**
22021001	REFRESHMENT & MEALS	835,500.00	596,000.00	906,200.00	550,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	596,000.00	906,200.00	750,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021003	PUBLICITY & ADVERTISEMENTS	280,000.00	178,800.00	272,000.00	230,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	298,000.00	453,200.00	253,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021007	WELFARE PACKAGES	1,072,000.00	1,192,000.00	1,812,300.00	1,343,300.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	75,000.00	149,000.00	226,700.00	50,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021025	OTHER MISCELLANEOUS EXPENSES	8,578,640.00	3,874,000.00	5,889,800.00	5,110,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
23	**CAPITAL EXPENDITURE**	**183,130,498.60**	**2,000,000,000.00**	**2,000,000,000.00**	**577,968,722.75**	**2,000,000,000.00**	**-**	**2,000,000,000.00**	**-**	**2,020,000,000.00**	**2,040,200,000.00**
2301	**FIXED ASSETS PURCHASED**	**171,330,498.60**	**1,800,000,000.00**	**2,000,000,000.00**	**576,468,722.75**	**2,000,000,000.00**	**-**	**2,000,000,000.00**	**-**	**2,020,000,000.00**	**2,040,200,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**171,330,498.60**	**1,800,000,000.00**	**2,000,000,000.00**	**576,468,722.75**	**2,000,000,000.00**	**-**	**2,000,000,000.00**	**-**	**2,020,000,000.00**	**2,040,200,000.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,500,000.00	-	-	-	-	-	-	-	-	-
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	980,000.00	300,000,000.00	-	-	-	-	-	-	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	168,850,498.60	1,500,000,000.00	2,000,000,000.00	576,468,722.75	2,000,000,000.00	-	2,000,000,000.00	-	2,020,000,000.00	2,040,200,000.00
2305	**OTHER CAPITAL PROJECTS**	**11,800,000.00**	**200,000,000.00**	**-**	**1,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**11,800,000.00**	**200,000,000.00**	**-**	**1,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
23050103	MONITORING AND EVALUATION	800,000.00	-	-	-	-	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	11,000,000.00	200,000,000.00	-	1,500,000.00	-	-	-	-	-	-
011101000100 - Bureau for Public Procurement (BPP)											
2	**EXPENDITURES**	**468,226,212.96**	**538,141,500.00**	**845,934,000.00**	**589,022,877.99**	**837,284,760.00**	**-**	**837,284,760.00**	**-**	**845,657,690.00**	**845,661,890.00**
21	**PERSONNEL COST**	**159,656,166.35**	**310,501,500.00**	**310,501,500.00**	**169,363,170.82**	**392,284,760.00**	**-**	**392,284,760.00**	**-**	**396,207,690.00**	**396,207,890.00**
2101	**SALARY**	**102,322,493.68**	**165,609,000.00**	**165,609,000.00**	**71,733,338.57**	**100,121,600.00**	**-**	**100,121,600.00**	**-**	**101,122,820.00**	**101,122,850.00**
210101	**SALARIES AND WAGES**	**102,322,493.68**	**165,609,000.00**	**165,609,000.00**	**71,733,338.57**	**100,121,600.00**	**-**	**100,121,600.00**	**-**	**101,122,820.00**	**101,122,850.00**
21010101	BASIC-SALARY	102,322,493.68	165,609,000.00	165,609,000.00	71,733,338.57	100,121,600.00	-	100,121,600.00	-	101,122,820.00	101,122,850.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**57,333,672.67**	**144,892,500.00**	**144,892,500.00**	**97,629,832.25**	**292,163,160.00**	**-**	**292,163,160.00**	**-**	**295,084,870.00**	**295,085,040.00**
210201	**ALLOWANCES**	**57,333,672.67**	**144,892,500.00**	**144,892,500.00**	**97,629,832.25**	**292,163,160.00**	**-**	**292,163,160.00**	**-**	**295,084,870.00**	**295,085,040.00**
21020102	HOUSING/RENT ALLOWANCE	16,778,367.57	38,841,000.00	38,841,000.00	17,669,607.30	23,936,540.00	-	23,936,540.00	-	24,175,910.00	24,175,920.00
21020103	TRANSPORT ALLOWANCE	4,943,402.16	13,569,900.00	13,569,900.00	6,832,139.69	12,605,250.00	-	12,605,250.00	-	12,731,310.00	12,731,320.00
21020104	MEAL SUBSIDY	1,141,088.50	2,276,600.00	2,276,600.00	1,623,285.43	3,078,080.00	-	3,078,080.00	-	3,108,870.00	3,108,880.00
21020105	UTILITY ALLOWANCE	2,905,796.51	6,079,300.00	6,079,300.00	4,105,813.16	7,652,610.00	-	7,652,610.00	-	7,729,140.00	7,729,150.00
21020106	ENTERTAINMENT ALLOWANCE	876,291.24	719,100.00	719,100.00	882,006.12	1,031,940.00	-	1,031,940.00	-	1,042,260.00	1,042,270.00
21020107	LEAVE ALLOWANCE	5,833,461.00	11,163,900.00	11,163,900.00	6,682,397.55	6,855,870.00	-	6,855,870.00	-	6,924,430.00	6,924,440.00
21020108	DOMESTIC STAFF ALLOWANCE	4,821,012.92	6,868,200.00	6,868,200.00	4,667,726.52	5,494,550.00	-	5,494,550.00	-	5,549,500.00	5,549,510.00
21020112	HARZARD ALLOWANCE	-	-	-	-	1,114,160.00	-	1,114,160.00	-	1,125,310.00	1,125,320.00
21020114	TEACHING ALLOWANCE	-	-	-	-	248,960.00	-	248,960.00	-	251,450.00	251,460.00
21020120	JOURNAL ALLOWANCE	565,714.92	647,100.00	647,100.00	574,287.24	683,130.00	-	683,130.00	-	689,970.00	689,980.00
21020122	HARDSHIP ALLOWANCE	191,353.80	251,900.00	251,900.00	199,926.12	250,740.00	-	250,740.00	-	253,250.00	253,260.00
21020135	FURNITURE ALLOWANCE	12,491,822.93	22,515,700.00	22,515,700.00	13,437,883.10	18,986,210.00	-	18,986,210.00	-	19,176,080.00	19,176,090.00
21020137	DRIVER'S ALLOWANCE	-	-	-	-	2,161,950.00	-	2,161,950.00	-	2,183,570.00	2,183,580.00
21020138	ADMIN ALLOWANCE	623,934.96	993,000.00	993,000.00	623,934.96	720,720.00	-	720,720.00	-	727,930.00	727,940.00
21020139	WARDROPE ALLOWANCE	-	-	-	-	863,420.00	-	863,420.00	-	872,060.00	872,070.00
21020141	ACCOMMODATION ALLOWANCE	648,102.72	1,012,200.00	1,012,200.00	1,171,582.80	2,562,420.00	-	2,562,420.00	-	2,588,050.00	2,588,060.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,513,323.44	39,954,600.00	39,954,600.00	39,159,242.26	203,916,610.00	-	203,916,610.00	-	205,955,780.00	205,955,790.00
22	**OTHER RECURRENT COSTS**	**290,476,246.61**	**202,640,000.00**	**510,432,500.00**	**419,659,707.17**	**445,000,000.00**	**-**	**445,000,000.00**	**-**	**449,450,000.00**	**449,454,000.00**
2202	**OVERHEAD COST**	**290,476,246.61**	**202,640,000.00**	**510,432,500.00**	**419,659,707.17**	**445,000,000.00**	**-**	**445,000,000.00**	**-**	**449,450,000.00**	**449,454,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**27,301,878.00**	**15,496,000.00**	**43,794,300.00**	**38,067,569.70**	**28,500,000.00**	**-**	**28,500,000.00**	**-**	**28,785,000.00**	**28,785,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,160,378.00	8,940,000.00	13,591,800.00	10,944,000.00	16,500,000.00	-	16,500,000.00	-	16,665,000.00	16,665,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,638,500.00	5,960,000.00	29,296,300.00	27,123,569.70	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	503,000.00	596,000.00	906,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220202	**UTILITIES - GENERAL**	**19,036,370.00**	**12,814,000.00**	**32,971,700.00**	**19,008,014.83**	**23,650,000.00**	**-**	**23,650,000.00**	**-**	**23,886,500.00**	**23,886,700.00**
22020203	INTERNET ACCESS CHARGES	18,051,040.00	11,920,000.00	31,612,400.00	19,008,014.83	22,000,000.00	-	22,000,000.00	-	22,220,000.00	22,220,100.00
22020209	OTHER UTILITY CHARGES	985,330.00	894,000.00	1,359,300.00	-	1,650,000.00	-	1,650,000.00	-	1,666,500.00	1,666,600.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**28,713,740.00**	**18,476,000.00**	**87,446,100.00**	**49,670,003.82**	**34,100,000.00**	**-**	**34,100,000.00**	**-**	**34,441,000.00**	**34,441,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	21,624,240.00	11,920,000.00	58,592,400.00	31,857,853.82	22,000,000.00	-	22,000,000.00	-	22,220,000.00	22,220,100.00
22020304	MAGAZINES & PERIODICALS	500,000.00	596,000.00	906,200.00	-	1,100,000.00	-	1,100,000.00	-	1,111,000.00	1,111,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,775,000.00	4,172,000.00	17,134,900.00	14,067,050.00	7,700,000.00	-	7,700,000.00	-	7,777,000.00	7,777,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,300,000.00	894,000.00	1,359,300.00	-	1,650,000.00	-	1,650,000.00	-	1,666,500.00	1,666,600.00
22020312	OTHER MATERIALS AND SUPPLIES	514,500.00	894,000.00	9,453,300.00	3,745,100.00	1,650,000.00	-	1,650,000.00	-	1,666,500.00	1,666,600.00
220204	**MAINTENANCE SERVICES - GENERAL**	**34,479,640.00**	**21,456,000.00**	**43,412,600.00**	**46,592,540.00**	**47,700,000.00**	**-**	**47,700,000.00**	**-**	**48,177,000.00**	**48,177,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,652,700.00	4,768,000.00	7,249,000.00	6,142,930.00	8,800,000.00	-	8,800,000.00	-	8,888,000.00	8,888,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,903,700.00	1,788,000.00	2,718,400.00	4,807,200.00	3,300,000.00	-	3,300,000.00	-	3,333,000.00	3,333,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	4,046,650.00	2,980,000.00	4,530,700.00	10,245,810.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,977,800.00	2,384,000.00	14,416,500.00	16,154,200.00	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,835,790.00	8,940,000.00	13,591,800.00	6,840,900.00	16,500,000.00	-	16,500,000.00	-	16,665,000.00	16,665,100.00
22020406	OTHER MAINTENANCE SERVICES	63,000.00	596,000.00	906,200.00	2,401,500.00	1,100,000.00	-	1,100,000.00	-	1,111,000.00	1,111,100.00
220205	**TRAINING - GENERAL**	**18,484,878.14**	**58,944,400.00**	**89,614,900.00**	**52,218,954.70**	**108,790,000.00**	**-**	**108,790,000.00**	**-**	**109,877,900.00**	**109,878,300.00**
22020501	LOCAL TRAINING	2,331,238.14	17,880,000.00	27,183,500.00	10,103,500.00	33,000,000.00	-	33,000,000.00	-	33,330,000.00	33,330,100.00
22020502	INTERNATIONAL TRAINING	350,000.00	596,000.00	906,200.00	-	1,100,000.00	-	1,100,000.00	-	1,111,000.00	1,111,100.00
22020503	OTHER TRAININGS	2,846,240.00	31,588,000.00	48,024,000.00	36,063,454.70	58,300,000.00	-	58,300,000.00	-	58,883,000.00	58,883,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	12,957,400.00	8,880,400.00	13,501,200.00	6,052,000.00	16,390,000.00	-	16,390,000.00	-	16,553,900.00	16,554,000.00
220206	**OTHER SERVICES - GENERAL**	**1,938,109.23**	**1,788,000.00**	**2,718,700.00**	**2,563,729.89**	**11,450,000.00**	**-**	**11,450,000.00**	**-**	**11,564,500.00**	**11,564,900.00**
22020601	SECURITY SERVICES	-	298,000.00	453,200.00	-	4,650,000.00	-	4,650,000.00	-	4,696,500.00	4,696,600.00
22020605	CLEANING & FUMIGATION SERVICES	1,062,500.00	596,000.00	906,200.00	1,191,500.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020606	POSTAGES & COURIER SERVICES	-	-	-	-	1,100,000.00	-	1,100,000.00	-	1,111,000.00	1,111,100.00
22020607	OFFICE SUPPORT SERVICES	875,609.23	894,000.00	1,359,300.00	1,372,229.89	3,700,000.00	-	3,700,000.00	-	3,737,000.00	3,737,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,477,729.89**	**2,384,000.00**	**3,624,900.00**	**-**	**4,400,000.00**	**-**	**4,400,000.00**	**-**	**4,444,000.00**	**4,444,400.00**
22020701	FINANCIAL CONSULTING	995,729.89	596,000.00	906,200.00	-	1,100,000.00	-	1,100,000.00	-	1,111,000.00	1,111,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	596,000.00	906,200.00	-	1,100,000.00	-	1,100,000.00	-	1,111,000.00	1,111,100.00
22020703	LEGAL SERVICES	87,000.00	298,000.00	453,200.00	-	550,000.00	-	550,000.00	-	555,500.00	555,600.00

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22020709	OTHER CONSULTING SERVICES	1,395,000.00	894,000.00	1,359,300.00	-	1,650,000.00	-	1,650,000.00	-	1,666,500.00	1,666,600.00
220208	**FUEL & LUBRICANTS - GENERAL**	**23,618,060.00**	**13,112,000.00**	**61,753,800.00**	**26,695,875.00**	**36,350,000.00**	**-**	**36,350,000.00**	**-**	**36,713,500.00**	**36,713,800.00**
22020801	MOTOR VEHICLE FUEL COST	3,014,400.00	2,086,000.00	13,963,500.00	5,908,775.00	16,000,000.00	-	16,000,000.00	-	16,160,000.00	16,160,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	302,000.00	2,086,000.00	3,171,500.00	102,000.00	3,850,000.00	-	3,850,000.00	-	3,888,500.00	3,888,600.00
22020803	PLANT / GENERATOR FUEL COST	20,301,660.00	8,940,000.00	44,618,800.00	20,685,100.00	16,500,000.00	-	16,500,000.00	-	16,665,000.00	16,665,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**64,461.17**	**59,600.00**	**90,700.00**	**75,787.50**	**110,000.00**	**-**	**110,000.00**	**-**	**111,100.00**	**111,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	64,461.17	59,600.00	90,700.00	75,787.50	110,000.00	-	110,000.00	-	111,100.00	111,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**134,361,380.18**	**58,110,000.00**	**145,004,800.00**	**184,767,231.73**	**149,950,000.00**	**-**	**149,950,000.00**	**-**	**151,449,500.00**	**151,450,300.00**
22021001	REFRESHMENT & MEALS	2,880,000.00	2,980,000.00	4,530,700.00	5,219,400.00	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,555,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,032,300.00	3,576,000.00	14,879,800.00	13,376,300.00	6,600,000.00	-	6,600,000.00	-	6,666,000.00	6,666,100.00
22021003	PUBLICITY & ADVERTISEMENTS	5,020,000.00	4,768,000.00	7,249,000.00	11,320,000.00	12,800,000.00	-	12,800,000.00	-	12,928,000.00	12,928,100.00
22021004	MEDICAL EXPENSES-LOCAL	1,555,050.00	1,788,000.00	7,439,900.00	2,530,800.00	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
22021007	WELFARE PACKAGES	6,914,229.89	5,960,000.00	29,296,300.00	12,459,189.67	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	298,000.00	453,200.00	-	550,000.00	-	550,000.00	-	555,500.00	555,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	111,959,800.29	38,740,000.00	81,155,900.00	139,861,542.06	94,500,000.00	-	94,500,000.00	-	95,445,000.00	95,445,100.00
23	**CAPITAL EXPENDITURE**	**18,093,800.00**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2305	**OTHER CAPITAL PROJECTS**	**18,093,800.00**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**18,093,800.00**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	18,093,800.00	-	-	-	-	-	-	-	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
011101600100 - World Bank Development Partner Projects(WBDPP)											
2	**EXPENDITURES**	**26,513,423.91**	**150,892,000.00**	**229,409,400.00**	**168,198,792.63**	**150,000,200.00**	**-**	**150,000,200.00**	**-**	**151,501,000.00**	**151,505,700.00**
22	**OTHER RECURRENT COSTS**	**26,513,423.91**	**150,892,000.00**	**229,409,400.00**	**168,198,792.63**	**150,000,200.00**	**-**	**150,000,200.00**	**-**	**151,501,000.00**	**151,505,700.00**
2202	**OVERHEAD COST**	**26,513,423.91**	**150,892,000.00**	**229,409,400.00**	**168,198,792.63**	**150,000,200.00**	**-**	**150,000,200.00**	**-**	**151,501,000.00**	**151,505,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**9,915,382.00**	**14,244,400.00**	**21,656,700.00**	**8,182,495.00**	**32,936,400.00**	**-**	**32,936,400.00**	**-**	**33,265,800.00**	**33,266,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,187,944.00	3,218,400.00	4,893,100.00	3,223,825.00	5,218,400.00	-	5,218,400.00	-	5,270,600.00	5,270,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,999,500.00	3,278,000.00	4,983,800.00	4,958,670.00	5,278,000.00	-	5,278,000.00	-	5,330,800.00	5,330,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,797,968.00	2,980,000.00	4,530,700.00	-	10,980,000.00	-	10,980,000.00	-	11,089,800.00	11,089,900.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,570,374.00	1,788,000.00	2,718,400.00	-	9,480,000.00	-	9,480,000.00	-	9,574,800.00	9,574,900.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,359,596.00	2,980,000.00	4,530,700.00	-	1,980,000.00	-	1,980,000.00	-	1,999,800.00	1,999,900.00
220202	**UTILITIES - GENERAL**	**2,820,480.00**	**2,205,200.00**	**3,352,800.00**	**2,565,000.00**	**4,192,000.00**	**-**	**4,192,000.00**	**-**	**4,234,000.00**	**4,234,300.00**
22020203	INTERNET ACCESS CHARGES	1,279,500.00	1,192,000.00	1,812,300.00	1,570,000.00	2,192,000.00	-	2,192,000.00	-	2,214,000.00	2,214,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	400,000.00	417,200.00	634,300.00	210,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020209	OTHER UTILITY CHARGES	1,140,980.00	596,000.00	906,200.00	785,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00

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220203	**MATERIALS & SUPPLIES - GENERAL**	**6,080,644.39**	**31,943,400.00**	**48,565,200.00**	**6,467,000.00**	**11,526,200.00**	**-**	**11,526,200.00**	**-**	**11,641,700.00**	**11,642,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,300,650.00	22,384,000.00	34,031,000.00	3,495,500.00	6,384,000.00	-	6,384,000.00	-	6,447,900.00	6,448,000.00
22020302	BOOKS	-	119,200.00	181,400.00	110,000.00	119,200.00	-	119,200.00	-	120,400.00	120,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	596,000.00	906,200.00	-	596,000.00	-	596,000.00	-	602,000.00	602,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	639,464.39	417,200.00	634,300.00	110,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	230,000.00	298,000.00	453,200.00	150,000.00	298,000.00	-	298,000.00	-	301,000.00	301,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	399,900.00	447,000.00	679,700.00	-	447,000.00	-	447,000.00	-	451,500.00	451,600.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	868,730.00	596,000.00	906,200.00	50,000.00	596,000.00	-	596,000.00	-	602,000.00	602,100.00
22020312	OTHER MATERIALS AND SUPPLIES	1,641,900.00	7,086,000.00	10,773,200.00	2,551,500.00	2,086,000.00	-	2,086,000.00	-	2,106,900.00	2,107,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,606,800.00**	**4,344,840.00**	**6,606,140.00**	**3,888,000.00**	**7,700,000.00**	**-**	**7,700,000.00**	**-**	**7,777,000.00**	**7,777,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	460,000.00	1,072,800.00	1,631,100.00	1,272,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	136,800.00	113,240.00	172,240.00	220,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	596,000.00	906,200.00	270,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	310,000.00	596,000.00	906,200.00	430,000.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	700,000.00	476,800.00	725,000.00	220,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020406	OTHER MAINTENANCE SERVICES	-	1,490,000.00	2,265,400.00	1,476,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220205	**TRAINING - GENERAL**	**-**	**4,768,000.00**	**7,249,100.00**	**-**	**3,788,000.00**	**-**	**3,788,000.00**	**-**	**3,825,900.00**	**3,826,100.00**
22020501	LOCAL TRAINING	-	1,788,000.00	2,718,400.00	-	1,788,000.00	-	1,788,000.00	-	1,805,900.00	1,806,000.00
22020502	INTERNATIONAL TRAINING	-	2,980,000.00	4,530,700.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220206	**OTHER SERVICES - GENERAL**	**550,000.00**	**3,307,800.00**	**5,029,400.00**	**1,727,000.00**	**4,109,200.00**	**-**	**4,109,200.00**	**-**	**4,150,300.00**	**4,150,700.00**
22020601	SECURITY SERVICES	-	1,490,000.00	2,265,400.00	280,000.00	1,490,000.00	-	1,490,000.00	-	1,504,900.00	1,505,000.00
22020605	CLEANING & FUMIGATION SERVICES	550,000.00	506,600.00	770,300.00	607,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020606	POSTAGES & COURIER SERVICES	-	119,200.00	181,400.00	-	119,200.00	-	119,200.00	-	120,400.00	120,500.00
22020607	OFFICE SUPPORT SERVICES	-	1,192,000.00	1,812,300.00	840,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**513,328.00**	**619,840.00**	**942,940.00**	**150,000.00**	**620,000.00**	**-**	**620,000.00**	**-**	**626,400.00**	**626,900.00**
22020701	FINANCIAL CONSULTING	513,328.00	59,600.00	90,700.00	-	59,600.00	-	59,600.00	-	60,200.00	60,300.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	119,200.00	181,400.00	-	119,200.00	-	119,200.00	-	120,400.00	120,500.00
22020703	LEGAL SERVICES	-	178,800.00	272,000.00	150,000.00	178,800.00	-	178,800.00	-	180,600.00	180,700.00
22020704	ENGINEERING SERVICES	-	131,120.00	199,420.00	-	131,200.00	-	131,200.00	-	132,600.00	132,700.00
22020706	SURVEYING SERVICES	-	131,120.00	199,420.00	-	131,200.00	-	131,200.00	-	132,600.00	132,700.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,445,600.00**	**2,771,400.00**	**4,213,800.00**	**2,938,950.00**	**5,387,400.00**	**-**	**5,387,400.00**	**-**	**5,441,300.00**	**5,441,700.00**
22020801	MOTOR VEHICLE FUEL COST	755,600.00	1,192,000.00	1,812,300.00	1,543,700.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	298,000.00	453,200.00	70,000.00	298,000.00	-	298,000.00	-	301,000.00	301,100.00
22020803	PLANT / GENERATOR FUEL COST	690,000.00	1,192,000.00	1,812,300.00	1,325,250.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020806	COOKING GAS/FUEL COST	-	89,400.00	136,000.00	-	89,400.00	-	89,400.00	-	90,300.00	90,400.00
220209	**FINANCIAL CHARGES - GENERAL**	**12,661.98**	**122,180.00**	**185,980.00**	**1,249,099.65**	**122,200.00**	**-**	**122,200.00**	**-**	**123,500.00**	**123,700.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	12,661.98	89,400.00	136,000.00	1,249,099.65	89,400.00	-	89,400.00	-	90,300.00	90,400.00
22020902	INSURANCE PREMIUM	-	32,780.00	49,980.00	-	32,800.00	-	32,800.00	-	33,200.00	33,300.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,568,527.54**	**86,564,940.00**	**131,607,340.00**	**141,031,247.98**	**79,618,800.00**	**-**	**79,618,800.00**	**-**	**80,415,100.00**	**80,415,900.00**
22021001	REFRESHMENT & MEALS	641,000.00	1,072,800.00	1,631,100.00	300,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	1,788,000.00	2,718,400.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	596,000.00	906,200.00	-	596,000.00	-	596,000.00	-	602,000.00	602,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	298,000.00	453,200.00	70,000.00	298,000.00	-	298,000.00	-	301,000.00	301,100.00
22021007	WELFARE PACKAGES	798,000.00	1,192,000.00	1,812,300.00	350,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	298,000.00	453,200.00	200,000.00	298,000.00	-	298,000.00	-	301,000.00	301,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,129,527.54	81,320,140.00	123,632,940.00	140,111,247.98	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	-	22,426,800.00	-	22,426,800.00	-	22,651,100.00	22,651,200.00
011101700100 - Cabinet Affairs Office											
2	**EXPENDITURES**	**34,855,502.08**	**79,511,050.00**	**119,828,450.00**	**66,795,401.95**	**117,494,860.00**	**-**	**117,494,860.00**	**-**	**118,669,920.00**	**118,672,590.00**
21	**PERSONNEL COST**	**-**	**2,031,000.00**	**2,031,000.00**	**-**	**2,132,560.00**	**-**	**2,132,560.00**	**-**	**2,153,920.00**	**2,153,990.00**
2101	**SALARY**	**-**	**669,500.00**	**669,500.00**	**-**	**702,980.00**	**-**	**702,980.00**	**-**	**710,010.00**	**710,020.00**
210101	**SALARIES AND WAGES**	**-**	**669,500.00**	**669,500.00**	**-**	**702,980.00**	**-**	**702,980.00**	**-**	**710,010.00**	**710,020.00**
21010101	BASIC-SALARY	-	669,500.00	669,500.00	-	702,980.00	-	702,980.00	-	710,010.00	710,020.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**1,361,500.00**	**1,361,500.00**	**-**	**1,429,580.00**	**-**	**1,429,580.00**	**-**	**1,443,910.00**	**1,443,970.00**
210201	**ALLOWANCES**	**-**	**1,361,500.00**	**1,361,500.00**	**-**	**1,429,580.00**	**-**	**1,429,580.00**	**-**	**1,443,910.00**	**1,443,970.00**
21020102	HOUSING/RENT ALLOWANCE	-	458,200.00	458,200.00	-	481,110.00	-	481,110.00	-	485,930.00	485,940.00
21020103	TRANSPORT ALLOWANCE	-	35,000.00	35,000.00	-	36,750.00	-	36,750.00	-	37,120.00	37,130.00
21020104	MEAL SUBSIDY	-	10,100.00	10,100.00	-	10,610.00	-	10,610.00	-	10,720.00	10,730.00
21020105	UTILITY ALLOWANCE	-	56,400.00	56,400.00	-	59,220.00	-	59,220.00	-	59,820.00	59,830.00
21020107	LEAVE ALLOWANCE	-	63,200.00	63,200.00	-	66,360.00	-	66,360.00	-	67,030.00	67,040.00
21020145	OTHER ALLOWANCES AND BENEFITS	-	738,600.00	738,600.00	-	775,530.00	-	775,530.00	-	783,290.00	783,300.00
22	**OTHER RECURRENT COSTS**	**34,855,502.08**	**77,480,050.00**	**117,797,450.00**	**66,795,401.95**	**115,362,300.00**	**-**	**115,362,300.00**	**-**	**116,516,000.00**	**116,518,600.00**
2202	**OVERHEAD COST**	**34,855,502.08**	**77,480,050.00**	**117,797,450.00**	**66,795,401.95**	**115,362,300.00**	**-**	**115,362,300.00**	**-**	**116,516,000.00**	**116,518,600.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**3,411,160.00**	**5,186,560.00**	**-**	**5,000,000.00**	**-**	**5,000,000.00**	**-**	**5,050,000.00**	**5,050,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	1,255,420.00	1,908,820.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	1,255,420.00	1,908,820.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	900,320.00	1,368,920.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,687,550.00**	**14,175,160.00**	**21,551,160.00**	**10,447,000.00**	**22,000,000.00**	**-**	**22,000,000.00**	**-**	**22,220,000.00**	**22,220,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,791,700.00	8,344,000.00	12,685,600.00	10,345,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020302	BOOKS	-	2,944,720.00	4,477,020.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	293,240.00	445,940.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	209,200.00	318,100.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020312	OTHER MATERIALS AND SUPPLIES	2,895,850.00	2,384,000.00	3,624,500.00	102,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**972,000.00**	**3,668,510.00**	**5,577,910.00**	**1,287,000.00**	**5,000,000.00**	**-**	**5,000,000.00**	**-**	**5,050,000.00**	**5,050,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	972,000.00	1,192,000.00	1,812,300.00	900,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	476,800.00	725,000.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	836,790.00	1,272,290.00	387,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	209,320.00	318,320.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020406	OTHER MAINTENANCE SERVICES	-	953,600.00	1,450,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220205	**TRAINING - GENERAL**	**-**	**2,028,790.00**	**3,084,590.00**	**864,400.00**	**2,812,300.00**	**-**	**2,812,300.00**	**-**	**2,840,500.00**	**2,840,700.00**
22020501	LOCAL TRAINING	-	836,790.00	1,272,290.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020503	OTHER TRAININGS	-	1,192,000.00	1,812,300.00	864,400.00	1,812,300.00	-	1,812,300.00	-	1,830,500.00	1,830,600.00
220206	**OTHER SERVICES - GENERAL**	**-**	**3,059,630.00**	**4,651,930.00**	**1,950,000.00**	**4,050,000.00**	**-**	**4,050,000.00**	**-**	**4,090,500.00**	**4,090,800.00**
22020605	CLEANING & FUMIGATION SERVICES	-	627,950.00	954,850.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020606	POSTAGES & COURIER SERVICES	-	47,680.00	72,580.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020607	OFFICE SUPPORT SERVICES	-	2,384,000.00	3,624,500.00	1,950,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,188,500.00**	**4,172,000.00**	**6,342,900.00**	**5,633,098.00**	**8,500,000.00**	**-**	**8,500,000.00**	**-**	**8,585,000.00**	**8,585,100.00**
22020801	MOTOR VEHICLE FUEL COST	4,188,500.00	4,172,000.00	6,342,900.00	5,633,098.00	8,500,000.00	-	8,500,000.00	-	8,585,000.00	8,585,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**28,220.58**	**298,000.00**	**453,200.00**	**32,903.95**	**500,000.00**	**-**	**500,000.00**	**-**	**505,000.00**	**505,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	28,220.58	298,000.00	453,200.00	32,903.95	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**20,979,231.50**	**46,666,800.00**	**70,949,200.00**	**46,581,000.00**	**67,500,000.00**	**-**	**67,500,000.00**	**-**	**68,175,000.00**	**68,175,600.00**
22021001	REFRESHMENT & MEALS	12,289,450.00	8,940,000.00	13,591,800.00	4,631,000.00	17,000,000.00	-	17,000,000.00	-	17,170,000.00	17,170,200.00
22021004	MEDICAL EXPENSES-LOCAL	-	298,000.00	453,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021007	WELFARE PACKAGES	5,613,560.00	33,614,400.00	51,104,900.00	39,589,000.00	45,000,000.00	-	45,000,000.00	-	45,450,000.00	45,450,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	287,500.00	834,400.00	1,268,600.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,788,721.50	2,980,000.00	4,530,700.00	2,361,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
011101800100 - Security and Special Services Department											
2	**EXPENDITURES**	**12,523,252,957.94**	**12,963,755,500.00**	**16,523,444,400.00**	**13,725,252,889.01**	**11,010,503,650.00**	**(5,700,000,000.00)**	**5,310,503,650.00**	**-**	**5,363,608,760.00**	**5,363,611,580.00**
21	**PERSONNEL COST**	**43,247,051.75**	**94,065,100.00**	**94,065,100.00**	**57,429,716.71**	**76,003,650.00**	**-**	**76,003,650.00**	**-**	**76,763,760.00**	**76,763,880.00**
2101	**SALARY**	**24,849,141.37**	**50,660,000.00**	**50,660,000.00**	**34,816,318.74**	**41,281,380.00**	**-**	**41,281,380.00**	**-**	**41,694,200.00**	**41,694,210.00**
210101	**SALARIES AND WAGES**	**24,849,141.37**	**50,660,000.00**	**50,660,000.00**	**34,816,318.74**	**41,281,380.00**	**-**	**41,281,380.00**	**-**	**41,694,200.00**	**41,694,210.00**
21010101	BASIC-SALARY	24,849,141.37	50,660,000.00	50,660,000.00	34,816,318.74	41,281,380.00	-	41,281,380.00	-	41,694,200.00	41,694,210.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**18,397,910.38**	**43,405,100.00**	**43,405,100.00**	**22,613,397.97**	**34,722,270.00**	**-**	**34,722,270.00**	**-**	**35,069,560.00**	**35,069,670.00**
210201	**ALLOWANCES**	**18,397,910.38**	**43,405,100.00**	**43,405,100.00**	**22,613,397.97**	**33,690,220.00**	**-**	**33,690,220.00**	**-**	**34,027,180.00**	**34,027,280.00**
21020102	HOUSING/RENT ALLOWANCE	5,685,491.12	8,876,800.00	8,876,800.00	7,942,375.52	9,445,170.00	-	9,445,170.00	-	9,539,630.00	9,539,640.00
21020103	TRANSPORT ALLOWANCE	2,559,807.96	3,248,600.00	3,248,600.00	4,022,579.44	4,759,230.00	-	4,759,230.00	-	4,806,830.00	4,806,840.00

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21020104	MEAL SUBSIDY	546,812.93	5,374,100.00	5,374,100.00	874,074.89	1,033,730.00	-	1,033,730.00	-	1,044,070.00	1,044,080.00
21020105	UTILITY ALLOWANCE	1,333,401.98	2,165,300.00	2,165,300.00	2,107,835.39	2,500,370.00	-	2,500,370.00	-	2,525,380.00	2,525,390.00
21020107	LEAVE ALLOWANCE	2,409,296.78	4,140,900.00	4,140,900.00	3,471,318.82	7,693,350.00	-	7,693,350.00	-	7,770,290.00	7,770,300.00
21020110	CALL DUTY ALLOWANCE	1,839,745.13	4,492,200.00	4,492,200.00	1,604,922.38	1,926,860.00	-	1,926,860.00	-	1,946,130.00	1,946,140.00
21020112	HARZARD ALLOWANCE	421,394.94	677,200.00	677,200.00	378,890.33	443,520.00	-	443,520.00	-	447,960.00	447,970.00
21020121	WIEGHING ALLOWANCE	168,735.48	237,700.00	237,700.00	-	120,540.00	-	120,540.00	-	121,750.00	121,760.00
21020135	FURNITURE ALLOWANCE	2,773,224.06	7,225,800.00	7,225,800.00	2,211,401.20	2,671,310.00	-	2,671,310.00	-	2,698,030.00	2,698,040.00
21020145	OTHER ALLOWANCES AND BENEFITS	660,000.00	6,966,500.00	6,966,500.00	-	3,096,140.00	-	3,096,140.00	-	3,127,110.00	3,127,120.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,032,050.00**	**-**	**1,032,050.00**	**-**	**1,042,380.00**	**1,042,390.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,032,050.00	-	1,032,050.00	-	1,042,380.00	1,042,390.00
22	**OTHER RECURRENT COSTS**	**12,479,920,906.19**	**8,344,000,000.00**	**11,903,688,900.00**	**13,548,722,797.30**	**10,934,500,000.00**	**(5,700,000,000.00)**	**5,234,500,000.00**	**-**	**5,286,845,000.00**	**5,286,847,700.00**
2202	**OVERHEAD COST**	**12,479,920,906.19**	**8,344,000,000.00**	**11,903,688,900.00**	**13,548,722,797.30**	**10,934,500,000.00**	**(5,700,000,000.00)**	**5,234,500,000.00**	**-**	**5,286,845,000.00**	**5,286,847,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**495,000.00**	**2,384,000.00**	**2,384,000.00**	**700,000.00**	**4,500,000.00**	**-**	**4,500,000.00**	**-**	**4,545,000.00**	**4,545,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	495,000.00	1,192,000.00	1,192,000.00	700,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	596,000.00	596,000.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	596,000.00	596,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220202	**UTILITIES - GENERAL**	**-**	**238,400.00**	**238,400.00**	**-**	**1,500,000.00**	**-**	**1,500,000.00**	**-**	**1,515,000.00**	**1,515,300.00**
22020202	TELEPHONE CHARGES	-	119,200.00	119,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020209	OTHER UTILITY CHARGES	-	119,200.00	119,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**10,937,500.00**	**1,013,200.00**	**1,013,200.00**	**422,000.00**	**1,700,000.00**	**-**	**1,700,000.00**	**-**	**1,717,000.00**	**1,717,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,937,500.00	596,000.00	596,000.00	422,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	119,200.00	119,200.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	298,000.00	298,000.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**236,147,717.00**	**20,860,000.00**	**20,860,000.00**	**3,711,300.00**	**8,000,000.00**	**-**	**8,000,000.00**	**-**	**8,080,000.00**	**8,080,300.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,055,217.00	2,384,000.00	2,384,000.00	1,908,500.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	596,000.00	596,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	234,092,500.00	17,880,000.00	17,880,000.00	1,802,800.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220205	**TRAINING - GENERAL**	**200,000.00**	**894,000.00**	**894,000.00**	**11,598,005.00**	**2,000,000.00**	**-**	**2,000,000.00**	**-**	**2,020,000.00**	**2,020,100.00**
22020501	LOCAL TRAINING	200,000.00	894,000.00	894,000.00	11,598,005.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220206	**OTHER SERVICES - GENERAL**	**11,810,364,567.45**	**8,183,795,200.00**	**11,438,484,100.00**	**12,699,370,301.50**	**10,700,200,000.00**	**(5,700,000,000.00)**	**5,000,200,000.00**	**-**	**5,050,202,000.00**	**5,050,202,300.00**
22020601	SECURITY SERVICES	585,804,682.71	572,160,000.00	1,826,848,900.00	1,765,885,316.60	2,200,000,000.00	(700,000,000.00)	1,500,000,000.00	-	1,515,000,000.00	1,515,000,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	11,224,559,884.74	7,611,635,200.00	9,611,635,200.00	10,932,484,984.90	8,500,000,000.00	(5,000,000,000.00)	3,500,000,000.00	-	3,535,000,000.00	3,535,000,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	1,000,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**9,269.00**	**1,013,200.00**	**1,013,200.00**	**-**	**1,400,000.00**	**-**	**1,400,000.00**	**-**	**1,414,000.00**	**1,414,300.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020801	MOTOR VEHICLE FUEL COST	9,269.00	596,000.00	596,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	119,200.00	119,200.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020803	PLANT / GENERATOR FUEL COST	-	298,000.00	298,000.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**262,873,886.74**	**119,200,000.00**	**424,200,000.00**	**820,725,162.80**	**200,000,000.00**	**-**	**200,000,000.00**	**-**	**202,000,000.00**	**202,000,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	262,873,886.74	119,200,000.00	424,200,000.00	820,725,162.80	200,000,000.00	-	200,000,000.00	-	202,000,000.00	202,000,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**158,892,966.00**	**14,602,000.00**	**14,602,000.00**	**12,196,028.00**	**15,200,000.00**	**-**	**15,200,000.00**	**-**	**15,352,000.00**	**15,352,700.00**
22021001	REFRESHMENT & MEALS	-	298,000.00	298,000.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	298,000.00	298,000.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	596,000.00	596,000.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	298,000.00	298,000.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021007	WELFARE PACKAGES	-	596,000.00	596,000.00	1,000,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	596,000.00	596,000.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	158,892,966.00	11,920,000.00	11,920,000.00	11,196,028.00	12,500,000.00	-	12,500,000.00	-	12,625,000.00	12,625,100.00
23	**CAPITAL EXPENDITURE**	**85,000.00**	**4,525,690,400.00**	**4,525,690,400.00**	**119,100,375.00**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**85,000.00**	**4,353,890,400.00**	**4,353,890,400.00**	**119,100,375.00**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**85,000.00**	**4,353,890,400.00**	**4,353,890,400.00**	**119,100,375.00**	**-**	**-**	**-**	**-**	**-**	**-**
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	550,496,000.00	550,496,000.00	-	-	-	-	-	-	-
23010128	PURCHASE OF SECURITY EQUIPMENT	-	3,800,000,000.00	3,800,000,000.00	119,100,375.00	-	-	-	-	-	-
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	3,394,400.00	3,394,400.00	-	-	-	-	-	-	-
23010142	PURCHASE OF OFFICE EQUIPMENTS	85,000.00	-	-	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**74,000,000.00**	**74,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**74,000,000.00**	**74,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	74,000,000.00	74,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**97,800,000.00**	**97,800,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**97,800,000.00**	**97,800,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
23030139	REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS	-	47,800,000.00	47,800,000.00	-	-	-	-	-	-	-
011110100100 - Community and Social Development Agency											
2	**EXPENDITURES**	**374,250,432.63**	**1,120,151,560.00**	**1,130,641,260.00**	**27,620,972.56**	**35,646,800.00**	**50,000,000.00**	**85,646,800.00**	**-**	**86,505,200.00**	**86,509,300.00**
22	**OTHER RECURRENT COSTS**	**-**	**20,151,560.00**	**30,641,260.00**	**27,620,972.56**	**35,646,800.00**	**50,000,000.00**	**85,646,800.00**	**-**	**86,505,200.00**	**86,509,300.00**
2202	**OVERHEAD COST**	**-**	**20,151,560.00**	**30,641,260.00**	**27,620,972.56**	**35,646,800.00**	**50,000,000.00**	**85,646,800.00**	**-**	**86,505,200.00**	**86,509,300.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**1,829,260.00**	**2,781,360.00**	**798,000.00**	**2,258,400.00**	**-**	**2,258,400.00**	**-**	**2,281,200.00**	**2,281,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	212,420.00	323,020.00	-	252,800.00	-	252,800.00	-	255,400.00	255,500.00

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22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	1,192,000.00	1,812,300.00	798,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	212,420.00	323,020.00	-	252,800.00	-	252,800.00	-	255,400.00	255,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	212,420.00	323,020.00	-	252,800.00	-	252,800.00	-	255,400.00	255,500.00
220202	**UTILITIES - GENERAL**	**-**	**424,840.00**	**646,040.00**	**145,126.56**	**505,600.00**	**-**	**505,600.00**	**-**	**510,800.00**	**511,100.00**
22020201	ELECTRICITY CHARGES	-	-	-	48,843.93	-	-	-	-	-	100.00
22020203	INTERNET ACCESS CHARGES	-	212,420.00	323,020.00	-	252,800.00	-	252,800.00	-	255,400.00	255,500.00
22020209	OTHER UTILITY CHARGES	-	212,420.00	323,020.00	96,282.63	252,800.00	-	252,800.00	-	255,400.00	255,500.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**1,393,700.00**	**2,119,500.00**	**712,000.00**	**1,342,500.00**	**-**	**1,342,500.00**	**-**	**1,356,200.00**	**1,356,700.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	212,420.00	323,020.00	-	252,800.00	-	252,800.00	-	255,400.00	255,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	212,420.00	323,020.00	-	252,800.00	-	252,800.00	-	255,400.00	255,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	119,200.00	181,400.00	-	140,800.00	-	140,800.00	-	142,300.00	142,400.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	424,830.00	646,030.00	356,000.00	646,100.00	-	646,100.00	-	652,600.00	652,700.00
22020312	OTHER MATERIALS AND SUPPLIES	-	424,830.00	646,030.00	356,000.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**2,243,350.00**	**3,411,550.00**	**16,125,600.00**	**11,901,200.00**	**50,000,000.00**	**61,901,200.00**	**-**	**62,520,400.00**	**62,521,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	424,830.00	646,030.00	3,548,000.00	1,800,000.00	-	1,800,000.00	-	1,818,000.00	1,818,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	424,830.00	646,030.00	-	50,600.00	-	50,600.00	-	51,200.00	51,300.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	424,830.00	646,030.00	492,000.00	50,600.00	50,000,000.00	50,050,600.00	-	50,551,200.00	50,551,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	424,830.00	646,030.00	1,015,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	424,830.00	646,030.00	1,400,000.00	4,400,000.00	-	4,400,000.00	-	4,444,000.00	4,444,100.00
22020406	OTHER MAINTENANCE SERVICES	-	119,200.00	181,400.00	9,670,600.00	4,100,000.00	-	4,100,000.00	-	4,141,000.00	4,141,100.00
220205	**TRAINING - GENERAL**	**-**	**417,200.00**	**634,600.00**	**-**	**496,400.00**	**-**	**496,400.00**	**-**	**501,600.00**	**501,900.00**
22020501	LOCAL TRAINING	-	59,600.00	90,700.00	-	70,900.00	-	70,900.00	-	71,700.00	71,800.00
22020503	OTHER TRAININGS	-	59,600.00	90,700.00	-	70,900.00	-	70,900.00	-	71,700.00	71,800.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	298,000.00	453,200.00	-	354,600.00	-	354,600.00	-	358,200.00	358,300.00
220206	**OTHER SERVICES - GENERAL**	**-**	**1,170,630.00**	**1,780,230.00**	**246,000.00**	**1,314,400.00**	**-**	**1,314,400.00**	**-**	**1,327,700.00**	**1,328,000.00**
22020601	SECURITY SERVICES	-	872,630.00	1,326,830.00	246,000.00	959,800.00	-	959,800.00	-	969,400.00	969,500.00
22020605	CLEANING & FUMIGATION SERVICES	-	119,200.00	181,400.00	-	141,800.00	-	141,800.00	-	143,300.00	143,400.00
22020606	POSTAGES & COURIER SERVICES	-	178,800.00	272,000.00	-	212,800.00	-	212,800.00	-	215,000.00	215,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**3,035,080.00**	**4,614,780.00**	**1,421,000.00**	**3,826,400.00**	**-**	**3,826,400.00**	**-**	**3,864,800.00**	**3,865,200.00**
22020701	FINANCIAL CONSULTING	-	1,158,950.00	1,762,050.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00

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22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	1,013,670.00	1,541,270.00	798,000.00	1,300,000.00	-	1,300,000.00	-	1,313,000.00	1,313,100.00
22020703	LEGAL SERVICES	-	431,230.00	655,730.00	246,000.00	513,200.00	-	513,200.00	-	518,400.00	518,500.00
22020709	OTHER CONSULTING SERVICES	-	431,230.00	655,730.00	377,000.00	513,200.00	-	513,200.00	-	518,400.00	518,500.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**2,458,090.00**	**3,737,290.00**	**5,251,500.00**	**4,500,000.00**	**-**	**4,500,000.00**	**-**	**4,545,000.00**	**4,545,300.00**
22020801	MOTOR VEHICLE FUEL COST	-	1,070,570.00	1,627,670.00	1,059,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	1,070,570.00	1,627,670.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020803	PLANT / GENERATOR FUEL COST	-	316,950.00	481,950.00	4,192,500.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**693,370.00**	**1,054,270.00**	**307,746.00**	**825,200.00**	**-**	**825,200.00**	**-**	**833,600.00**	**833,800.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	212,420.00	323,020.00	307,746.00	252,800.00	-	252,800.00	-	255,400.00	255,500.00
22020902	INSURANCE PREMIUM	-	480,950.00	731,250.00	-	572,400.00	-	572,400.00	-	578,200.00	578,300.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**6,486,040.00**	**9,861,640.00**	**2,614,000.00**	**8,676,700.00**	**-**	**8,676,700.00**	**-**	**8,763,900.00**	**8,764,700.00**
22021001	REFRESHMENT & MEALS	-	480,950.00	731,250.00	968,000.00	572,400.00	-	572,400.00	-	578,200.00	578,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	480,950.00	731,250.00	-	572,400.00	-	572,400.00	-	578,200.00	578,300.00
22021003	PUBLICITY & ADVERTISEMENTS	-	73,540.00	111,940.00	-	87,600.00	-	87,600.00	-	88,500.00	88,600.00
22021007	WELFARE PACKAGES	-	773,190.00	1,175,590.00	738,000.00	920,100.00	-	920,100.00	-	929,400.00	929,500.00
22021022	YOUTH CORPERS ALLOWANCE	-	251,130.00	381,830.00	-	298,900.00	-	298,900.00	-	301,900.00	302,000.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	552,280.00	839,780.00	552,000.00	635,100.00	-	635,100.00	-	641,500.00	641,600.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	3,576,000.00	5,436,800.00	356,000.00	5,235,500.00	-	5,235,500.00	-	5,287,900.00	5,288,000.00
22021026	MONITORING AND EVALUATION RECURRENT	-	298,000.00	453,200.00	-	354,700.00	-	354,700.00	-	358,300.00	358,400.00
23	**CAPITAL EXPENDITURE**	**374,250,432.63**	**1,100,000,000.00**	**1,100,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2302	**CONSTRUCTION / PROVISION**	**340,273,332.18**	**700,000,000.00**	**700,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**340,273,332.18**	**700,000,000.00**	**700,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020114	CONSTRUCTION / PROVISION OF ROADS	2,008,691.68	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	338,264,640.50	675,000,000.00	675,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**33,977,100.45**	**400,000,000.00**	**400,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**33,977,100.45**	**400,000,000.00**	**400,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030113	REHABILITATION / REPAIRS - ROADS	33,977,100.45	400,000,000.00	400,000,000.00	-	-	-	-	-	-	-
011118400100 - Gongola Basin Energy Development Company											
2	**EXPENDITURES**	**6,829,616.38**	**12,243,390.00**	**12,841,590.00**	**8,900,868.48**	**149,941,470.00**	**-**	**149,941,470.00**	**-**	**151,442,700.00**	**151,446,990.00**
21	**PERSONNEL COST**	**5,427,427.38**	**11,099,000.00**	**11,099,000.00**	**8,900,868.48**	**10,918,770.00**	**-**	**10,918,770.00**	**-**	**11,028,000.00**	**11,028,090.00**
2101	**SALARY**	**3,368,095.66**	**7,667,600.00**	**7,667,600.00**	**5,486,036.40**	**6,336,440.00**	**-**	**6,336,440.00**	**-**	**6,399,810.00**	**6,399,820.00**
210101	**SALARIES AND WAGES**	**3,368,095.66**	**7,667,600.00**	**7,667,600.00**	**5,486,036.40**	**6,336,440.00**	**-**	**6,336,440.00**	**-**	**6,399,810.00**	**6,399,820.00**
21010101	BASIC-SALARY	3,368,095.66	7,667,600.00	7,667,600.00	5,486,036.40	6,336,440.00	-	6,336,440.00	-	6,399,810.00	6,399,820.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**2,059,331.72**	**3,431,400.00**	**3,431,400.00**	**3,414,832.08**	**4,582,330.00**	**-**	**4,582,330.00**	**-**	**4,628,190.00**	**4,628,270.00**
210201	**ALLOWANCES**	**2,059,331.72**	**3,431,400.00**	**3,431,400.00**	**3,414,832.08**	**4,423,880.00**	**-**	**4,423,880.00**	**-**	**4,468,150.00**	**4,468,220.00**
21020102	HOUSING/RENT ALLOWANCE	770,619.96	996,300.00	996,300.00	1,255,204.92	1,449,840.00	-	1,449,840.00	-	1,464,340.00	1,464,350.00
21020103	TRANSPORT ALLOWANCE	411,999.37	507,500.00	507,500.00	748,312.44	864,360.00	-	864,360.00	-	873,010.00	873,020.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020104	MEAL SUBSIDY	89,843.00	110,600.00	110,600.00	164,990.28	190,580.00	-	190,580.00	-	192,490.00	192,500.00
21020105	UTILITY ALLOWANCE	196,569.37	239,900.00	239,900.00	362,776.56	419,060.00	-	419,060.00	-	423,260.00	423,270.00
21020107	LEAVE ALLOWANCE	311,723.94	393,900.00	393,900.00	548,603.76	637,880.00	-	637,880.00	-	644,260.00	644,270.00
21020135	FURNITURE ALLOWANCE	198,576.08	229,200.00	229,200.00	334,944.12	386,930.00	-	386,930.00	-	390,800.00	390,810.00
21020145	OTHER ALLOWANCES AND BENEFITS	80,000.00	954,000.00	954,000.00	-	475,230.00	-	475,230.00	-	479,990.00	480,000.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**158,450.00**	**-**	**158,450.00**	**-**	**160,040.00**	**160,050.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	158,450.00	-	158,450.00	-	160,040.00	160,050.00
22	**OTHER RECURRENT COSTS**	**1,402,189.00**	**1,144,390.00**	**1,742,590.00**	**-**	**139,022,700.00**	**-**	**139,022,700.00**	**-**	**140,414,700.00**	**140,418,900.00**
2202	**OVERHEAD COST**	**1,402,189.00**	**1,144,390.00**	**1,742,590.00**	**-**	**139,022,700.00**	**-**	**139,022,700.00**	**-**	**140,414,700.00**	**140,418,900.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**105,000.00**	**100,130.00**	**152,430.00**	**-**	**18,160,700.00**	**-**	**18,160,700.00**	**-**	**18,342,400.00**	**18,342,900.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	60,000.00	47,680.00	72,580.00	-	10,219,200.00	-	10,219,200.00	-	10,321,400.00	10,321,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	219,200.00	-	219,200.00	-	221,400.00	221,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	649,500.00	-	649,500.00	-	656,000.00	656,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	45,000.00	52,450.00	79,850.00	-	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	-	-	72,800.00	-	72,800.00	-	73,600.00	73,700.00
220202	**UTILITIES - GENERAL**	**40,000.00**	**128,750.00**	**196,150.00**	**-**	**1,004,800.00**	**-**	**1,004,800.00**	**-**	**1,015,100.00**	**1,015,700.00**
22020201	ELECTRICITY CHARGES	40,000.00	52,450.00	79,850.00	-	490,000.00	-	490,000.00	-	494,900.00	495,000.00
22020202	TELEPHONE CHARGES	-	-	-	-	70,800.00	-	70,800.00	-	71,600.00	71,700.00
22020203	INTERNET ACCESS CHARGES	-	-	-	-	234,800.00	-	234,800.00	-	237,200.00	237,300.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	19,080.00	29,180.00	-	134,800.00	-	134,800.00	-	136,200.00	136,300.00
22020205	WATER RATES	-	-	-	-	26,400.00	-	26,400.00	-	26,700.00	26,800.00
22020209	OTHER UTILITY CHARGES	-	57,220.00	87,120.00	-	48,000.00	-	48,000.00	-	48,500.00	48,600.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**85,000.00**	**163,070.00**	**248,370.00**	**-**	**1,754,000.00**	**-**	**1,754,000.00**	**-**	**1,771,700.00**	**1,772,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	35,000.00	47,680.00	72,580.00	-	855,300.00	-	855,300.00	-	863,900.00	864,000.00
22020302	BOOKS	-	3,340.00	5,240.00	-	5,300.00	-	5,300.00	-	5,400.00	5,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	52,450.00	79,850.00	-	137,600.00	-	137,600.00	-	139,000.00	139,100.00
22020312	OTHER MATERIALS AND SUPPLIES	50,000.00	59,600.00	90,700.00	-	755,800.00	-	755,800.00	-	763,400.00	763,500.00
220204	**MAINTENANCE SERVICES - GENERAL**	**271,000.00**	**92,980.00**	**141,580.00**	**-**	**17,516,100.00**	**-**	**17,516,100.00**	**-**	**17,691,500.00**	**17,692,100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	165,000.00	59,600.00	90,700.00	-	896,200.00	-	896,200.00	-	905,200.00	905,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	16,000.00	-	16,000.00	-	16,200.00	16,300.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	126,800.00	-	126,800.00	-	128,100.00	128,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	106,000.00	33,380.00	50,880.00	-	750,200.00	-	750,200.00	-	757,800.00	757,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	-	388,900.00	-	388,900.00	-	392,800.00	392,900.00

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22020406	OTHER MAINTENANCE SERVICES	-	-	-	-	15,338,000.00	-	15,338,000.00	-	15,491,400.00	15,491,500.00
220205	**TRAINING - GENERAL**	**20,000.00**	**14,310.00**	**21,910.00**	**-**	**1,850,900.00**	**-**	**1,850,900.00**	**-**	**1,869,500.00**	**1,869,600.00**
22020501	LOCAL TRAINING	20,000.00	14,310.00	21,910.00	-	1,850,900.00	-	1,850,900.00	-	1,869,500.00	1,869,600.00
220206	**OTHER SERVICES - GENERAL**	**230,000.00**	**109,670.00**	**166,870.00**	**-**	**7,855,400.00**	**-**	**7,855,400.00**	**-**	**7,934,100.00**	**7,934,400.00**
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	468,500.00	-	468,500.00	-	473,200.00	473,300.00
22020606	POSTAGES & COURIER SERVICES	-	-	-	-	154,000.00	-	154,000.00	-	155,600.00	155,700.00
22020607	OFFICE SUPPORT SERVICES	230,000.00	109,670.00	166,870.00	-	7,232,900.00	-	7,232,900.00	-	7,305,300.00	7,305,400.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**35,000.00**	**11,920.00**	**18,320.00**	**-**	**2,819,100.00**	**-**	**2,819,100.00**	**-**	**2,847,600.00**	**2,848,200.00**
22020701	FINANCIAL CONSULTING	35,000.00	11,920.00	18,320.00	-	146,700.00	-	146,700.00	-	148,200.00	148,300.00
22020703	LEGAL SERVICES	-	-	-	-	150,300.00	-	150,300.00	-	151,900.00	152,000.00
22020704	ENGINEERING SERVICES	-	-	-	-	750,600.00	-	750,600.00	-	758,200.00	758,300.00
22020705	ARCHITECTURAL SERVICES	-	-	-	-	62,000.00	-	62,000.00	-	62,700.00	62,800.00
22020706	SURVEYING SERVICES	-	-	-	-	60,000.00	-	60,000.00	-	60,600.00	60,700.00
22020709	OTHER CONSULTING SERVICES	-	-	-	-	1,649,500.00	-	1,649,500.00	-	1,666,000.00	1,666,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**78,680.00**	**119,880.00**	**-**	**40,031,700.00**	**-**	**40,031,700.00**	**-**	**40,432,100.00**	**40,432,300.00**
22020801	MOTOR VEHICLE FUEL COST	-	31,000.00	47,300.00	-	39,578,200.00	-	39,578,200.00	-	39,974,000.00	39,974,100.00
22020803	PLANT / GENERATOR FUEL COST	-	47,680.00	72,580.00	-	453,500.00	-	453,500.00	-	458,100.00	458,200.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,189.00**	**7,160.00**	**11,060.00**	**-**	**20,300.00**	**-**	**20,300.00**	**-**	**20,600.00**	**20,700.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,189.00	7,160.00	11,060.00	-	20,300.00	-	20,300.00	-	20,600.00	20,700.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**614,000.00**	**437,720.00**	**666,020.00**	**-**	**48,009,700.00**	**-**	**48,009,700.00**	**-**	**48,490,100.00**	**48,490,900.00**
22021001	REFRESHMENT & MEALS	-	-	-	-	1,649,500.00	-	1,649,500.00	-	1,666,000.00	1,666,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	118,800.00	-	118,800.00	-	120,000.00	120,100.00
22021003	PUBLICITY & ADVERTISEMENTS	90,000.00	80,110.00	121,910.00	-	2,710,800.00	-	2,710,800.00	-	2,738,000.00	2,738,100.00
22021004	MEDICAL EXPENSES-LOCAL	20,000.00	52,450.00	79,850.00	-	25,400.00	-	25,400.00	-	25,700.00	25,800.00
22021007	WELFARE PACKAGES	70,000.00	114,440.00	174,140.00	-	1,697,400.00	-	1,697,400.00	-	1,714,400.00	1,714,500.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	-	2,288,100.00	-	2,288,100.00	-	2,311,000.00	2,311,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	434,000.00	190,720.00	290,120.00	-	35,135,700.00	-	35,135,700.00	-	35,487,100.00	35,487,200.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	-	4,384,000.00	-	4,384,000.00	-	4,427,900.00	4,428,000.00
011118500100 - Department of Chieftaincy Affairs											
2	**EXPENDITURES**	**256,122,860.58**	**3,571,564,700.00**	**1,608,805,100.00**	**220,476,967.87**	**835,772,480.00**	**-**	**835,772,480.00**	**-**	**844,130,840.00**	**846,154,440.00**
21	**PERSONNEL COST**	**-**	**-**	**-**	**-**	**124,820,880.00**	**-**	**124,820,880.00**	**-**	**126,069,140.00**	**126,069,240.00**
2101	**SALARY**	**-**	**-**	**-**	**-**	**71,775,800.00**	**-**	**71,775,800.00**	**-**	**72,493,560.00**	**72,493,570.00**
210101	**SALARIES AND WAGES**	**-**	**-**	**-**	**-**	**71,775,800.00**	**-**	**71,775,800.00**	**-**	**72,493,560.00**	**72,493,570.00**
21010101	BASIC-SALARY	-	-	-	-	71,775,800.00	-	71,775,800.00	-	72,493,560.00	72,493,570.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**-**	**-**	**-**	**53,045,080.00**	**-**	**53,045,080.00**	**-**	**53,575,580.00**	**53,575,670.00**
210201	**ALLOWANCES**	**-**	**-**	**-**	**-**	**51,250,630.00**	**-**	**51,250,630.00**	**-**	**51,763,180.00**	**51,763,260.00**
21020102	HOUSING/RENT ALLOWANCE	-	-	-	-	16,422,320.00	-	16,422,320.00	-	16,586,550.00	16,586,560.00
21020103	TRANSPORT ALLOWANCE	-	-	-	-	6,939,030.00	-	6,939,030.00	-	7,008,430.00	7,008,440.00
21020104	MEAL SUBSIDY	-	-	-	-	1,398,180.00	-	1,398,180.00	-	1,412,170.00	1,412,180.00
21020105	UTILITY ALLOWANCE	-	-	-	-	4,037,990.00	-	4,037,990.00	-	4,078,370.00	4,078,380.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	130,520.00	-	130,520.00	-	131,830.00	131,840.00
21020108	DOMESTIC STAFF ALLOWANCE	-	-	-	-	4,149,080.00	-	4,149,080.00	-	4,190,580.00	4,190,590.00
21020135	FURNITURE ALLOWANCE	-	-	-	-	12,905,970.00	-	12,905,970.00	-	13,035,030.00	13,035,040.00

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21020145	OTHER ALLOWANCES AND BENEFITS	-	-	-	-	5,267,540.00	-	5,267,540.00	-	5,320,220.00	5,320,230.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,794,450.00**	**-**	**1,794,450.00**	**-**	**1,812,400.00**	**1,812,410.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,794,450.00	-	1,794,450.00	-	1,812,400.00	1,812,410.00
22	**OTHER RECURRENT COSTS**	**256,122,860.58**	**71,564,700.00**	**108,805,100.00**	**220,476,967.87**	**510,951,600.00**	**-**	**510,951,600.00**	**-**	**516,061,700.00**	**516,065,200.00**
2202	**OVERHEAD COST**	**256,122,860.58**	**71,564,700.00**	**108,805,100.00**	**220,476,967.87**	**510,951,600.00**	**-**	**510,951,600.00**	**-**	**516,061,700.00**	**516,065,200.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,625,878.00**	**2,264,800.00**	**3,443,800.00**	**4,769,992.00**	**9,777,000.00**	**-**	**9,777,000.00**	**-**	**9,875,000.00**	**9,875,500.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	29,800.00	45,400.00	-	529,800.00	-	529,800.00	-	535,100.00	535,200.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,620,878.00	894,000.00	1,359,300.00	4,769,992.00	5,894,000.00	-	5,894,000.00	-	5,953,000.00	5,953,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	119,200.00	181,400.00	-	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,000.00	1,192,000.00	1,812,300.00	-	1,592,000.00	-	1,592,000.00	-	1,608,000.00	1,608,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	29,800.00	45,400.00	-	1,579,800.00	-	1,579,800.00	-	1,595,600.00	1,595,700.00
220202	**UTILITIES - GENERAL**	**-**	**149,000.00**	**226,800.00**	**105,400.00**	**12,149,000.00**	**-**	**12,149,000.00**	**-**	**12,270,500.00**	**12,270,800.00**
22020203	INTERNET ACCESS CHARGES	-	29,800.00	45,400.00	71,000.00	10,029,800.00	-	10,029,800.00	-	10,130,100.00	10,130,200.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	59,600.00	90,700.00	16,700.00	1,059,600.00	-	1,059,600.00	-	1,070,200.00	1,070,300.00
22020209	OTHER UTILITY CHARGES	-	59,600.00	90,700.00	17,700.00	1,059,600.00	-	1,059,600.00	-	1,070,200.00	1,070,300.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**218,000.00**	**298,000.00**	**453,400.00**	**712,000.00**	**6,222,700.00**	**-**	**6,222,700.00**	**-**	**6,285,000.00**	**6,285,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	198,000.00	178,800.00	272,000.00	649,500.00	2,603,500.00	-	2,603,500.00	-	2,629,600.00	2,629,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000.00	59,600.00	90,700.00	62,500.00	3,059,600.00	-	3,059,600.00	-	3,090,200.00	3,090,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	59,600.00	90,700.00	-	559,600.00	-	559,600.00	-	565,200.00	565,300.00
220204	**MAINTENANCE SERVICES - GENERAL**	**119,800.00**	**476,800.00**	**725,500.00**	**1,112,000.00**	**4,376,800.00**	**-**	**4,376,800.00**	**-**	**4,420,600.00**	**4,421,200.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	119,800.00	178,800.00	272,000.00	1,011,500.00	1,178,800.00	-	1,178,800.00	-	1,190,600.00	1,190,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	59,600.00	90,700.00	-	959,600.00	-	959,600.00	-	969,200.00	969,300.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	59,600.00	90,700.00	-	559,600.00	-	559,600.00	-	565,200.00	565,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	59,600.00	90,700.00	50,000.00	559,600.00	-	559,600.00	-	565,200.00	565,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	59,600.00	90,700.00	-	559,600.00	-	559,600.00	-	565,200.00	565,300.00
22020406	OTHER MAINTENANCE SERVICES	-	59,600.00	90,700.00	50,500.00	559,600.00	-	559,600.00	-	565,200.00	565,300.00
220205	**TRAINING - GENERAL**	**-**	**1,072,800.00**	**1,631,400.00**	**2,978,464.00**	**10,572,800.00**	**-**	**10,572,800.00**	**-**	**10,678,600.00**	**10,678,900.00**
22020501	LOCAL TRAINING	-	894,000.00	1,359,300.00	-	3,894,000.00	-	3,894,000.00	-	3,933,000.00	3,933,100.00
22020502	INTERNATIONAL TRAINING	-	59,600.00	90,700.00	-	1,559,600.00	-	1,559,600.00	-	1,575,200.00	1,575,300.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	119,200.00	181,400.00	2,978,464.00	5,119,200.00	-	5,119,200.00	-	5,170,400.00	5,170,500.00
220206	**OTHER SERVICES - GENERAL**	**-**	**89,400.00**	**136,100.00**	**-**	**1,389,400.00**	**-**	**1,389,400.00**	**-**	**1,403,300.00**	**1,403,600.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020605	CLEANING & FUMIGATION SERVICES	-	29,800.00	45,400.00	-	229,800.00	-	229,800.00	-	232,100.00	232,200.00
22020606	POSTAGES & COURIER SERVICES	-	59,600.00	90,700.00	-	559,600.00	-	559,600.00	-	565,200.00	565,300.00
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	600,000.00	-	600,000.00	-	606,000.00	606,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**119,200.00**	**181,400.00**	**-**	**619,200.00**	**-**	**619,200.00**	**-**	**625,400.00**	**625,500.00**
22020701	FINANCIAL CONSULTING	-	119,200.00	181,400.00	-	619,200.00	-	619,200.00	-	625,400.00	625,500.00
220208	**FUEL & LUBRICANTS - GENERAL**	**12,247,446.00**	**894,000.00**	**1,359,400.00**	**638,270.00**	**1,594,000.00**	**-**	**1,594,000.00**	**-**	**1,610,000.00**	**1,610,200.00**
22020801	MOTOR VEHICLE FUEL COST	48,000.00	298,000.00	453,200.00	638,270.00	998,000.00	-	998,000.00	-	1,008,000.00	1,008,100.00
22020803	PLANT / GENERATOR FUEL COST	12,199,446.00	596,000.00	906,200.00	-	596,000.00	-	596,000.00	-	602,000.00	602,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**61,478.92**	**14,900.00**	**22,700.00**	**65,693.87**	**514,900.00**	**-**	**514,900.00**	**-**	**520,100.00**	**520,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	61,478.92	14,900.00	22,700.00	65,693.87	514,900.00	-	514,900.00	-	520,100.00	520,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**235,850,257.66**	**66,185,800.00**	**100,624,600.00**	**210,095,148.00**	**463,735,800.00**	**-**	**463,735,800.00**	**-**	**468,373,200.00**	**468,374,000.00**
22021001	REFRESHMENT & MEALS	26,000.00	149,000.00	226,700.00	99,000.00	1,149,000.00	-	1,149,000.00	-	1,160,500.00	1,160,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	59,600.00	90,700.00	-	1,559,600.00	-	1,559,600.00	-	1,575,200.00	1,575,300.00
22021003	PUBLICITY & ADVERTISEMENTS	-	59,600.00	90,700.00	-	2,559,600.00	-	2,559,600.00	-	2,585,200.00	2,585,300.00
22021004	MEDICAL EXPENSES-LOCAL	-	298,000.00	453,200.00	28,000,000.00	35,298,000.00	-	35,298,000.00	-	35,651,000.00	35,651,100.00
22021007	WELFARE PACKAGES	176,934,000.00	44,700,000.00	67,958,500.00	165,513,100.00	380,000,000.00	-	380,000,000.00	-	383,800,000.00	383,800,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	59,600.00	90,700.00	-	1,559,600.00	-	1,559,600.00	-	1,575,200.00	1,575,300.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	750,000.00	-	750,000.00	-	757,500.00	757,600.00
22021025	OTHER MISCELLANEOUS EXPENSES	58,890,257.66	20,860,000.00	31,714,100.00	16,483,048.00	40,860,000.00	-	40,860,000.00	-	41,268,600.00	41,268,700.00
23	**CAPITAL EXPENDITURE**	**-**	**3,500,000,000.00**	**1,500,000,000.00**	**-**	**200,000,000.00**	**-**	**200,000,000.00**	**-**	**202,000,000.00**	**204,020,000.00**
2303	**REHABILITATION / REPAIRS**	**-**	**3,500,000,000.00**	**1,500,000,000.00**	**-**	**200,000,000.00**	**-**	**200,000,000.00**	**-**	**202,000,000.00**	**204,020,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**3,500,000,000.00**	**1,500,000,000.00**	**-**	**200,000,000.00**	**-**	**200,000,000.00**	**-**	**202,000,000.00**	**204,020,000.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	3,500,000,000.00	1,300,000,000.00	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	-	200,000,000.00	-	-	-	-	-	-	-
011110300100 - Boundary Commission											
2	**EXPENDITURES**	**17,336,223.99**	**151,593,400.00**	**166,545,000.00**	**40,960,465.26**	**45,179,300.00**	**-**	**45,179,300.00**	**-**	**45,633,160.00**	**45,636,550.00**
21	**PERSONNEL COST**	**1,490,136.65**	**2,866,100.00**	**2,866,100.00**	**2,427,815.76**	**2,971,200.00**	**-**	**2,971,200.00**	**-**	**3,000,960.00**	**3,001,050.00**
2101	**SALARY**	**872,910.27**	**1,092,900.00**	**1,092,900.00**	**1,432,549.08**	**1,654,700.00**	**-**	**1,654,700.00**	**-**	**1,671,250.00**	**1,671,260.00**
210101	**SALARIES AND WAGES**	**872,910.27**	**1,092,900.00**	**1,092,900.00**	**1,432,549.08**	**1,654,700.00**	**-**	**1,654,700.00**	**-**	**1,671,250.00**	**1,671,260.00**
21010101	BASIC-SALARY	872,910.27	1,092,900.00	1,092,900.00	1,432,549.08	1,654,700.00	-	1,654,700.00	-	1,671,250.00	1,671,260.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**617,226.38**	**1,773,200.00**	**1,773,200.00**	**995,266.68**	**1,316,500.00**	**-**	**1,316,500.00**	**-**	**1,329,710.00**	**1,329,790.00**
210201	**ALLOWANCES**	**617,226.38**	**1,773,200.00**	**1,773,200.00**	**995,266.68**	**1,275,130.00**	**-**	**1,275,130.00**	**-**	**1,287,920.00**	**1,287,990.00**
21020102	HOUSING/RENT ALLOWANCE	199,723.20	251,100.00	251,100.00	327,767.28	378,630.00	-	378,630.00	-	382,420.00	382,430.00
21020103	TRANSPORT ALLOWANCE	76,559.16	93,500.00	93,500.00	131,769.84	152,250.00	-	152,250.00	-	153,780.00	153,790.00
21020104	MEAL SUBSIDY	15,579.36	18,900.00	18,900.00	27,948.96	32,340.00	-	32,340.00	-	32,670.00	32,680.00
21020105	UTILITY ALLOWANCE	43,487.70	51,000.00	51,000.00	78,015.84	90,200.00	-	90,200.00	-	91,110.00	91,120.00
21020107	LEAVE ALLOWANCE	87,293.73	109,800.00	109,800.00	143,254.92	166,640.00	-	166,640.00	-	168,310.00	168,320.00
21020135	FURNITURE ALLOWANCE	174,583.23	219,300.00	219,300.00	286,509.84	330,960.00	-	330,960.00	-	334,270.00	334,280.00
21020145	OTHER ALLOWANCES AND BENEFITS	20,000.00	1,029,600.00	1,029,600.00	-	124,110.00	-	124,110.00	-	125,360.00	125,370.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**41,370.00**	**-**	**41,370.00**	**-**	**41,790.00**	**41,800.00**

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21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	41,370.00	-	41,370.00	-	41,790.00	41,800.00
22	**OTHER RECURRENT COSTS**	**9,017,130.34**	**28,727,300.00**	**43,678,900.00**	**24,884,649.50**	**42,208,100.00**	**-**	**42,208,100.00**	**-**	**42,632,200.00**	**42,635,500.00**
2202	**OVERHEAD COST**	**9,017,130.34**	**28,727,300.00**	**43,678,900.00**	**24,884,649.50**	**42,208,100.00**	**-**	**42,208,100.00**	**-**	**42,632,200.00**	**42,635,500.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**265,000.00**	**2,832,200.00**	**4,307,200.00**	**1,659,000.00**	**3,667,800.00**	**-**	**3,667,800.00**	**-**	**3,705,000.00**	**3,705,800.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	524,480.00	797,580.00	465,000.00	1,000,400.00	-	1,000,400.00	-	1,010,500.00	1,010,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000.00	524,480.00	797,580.00	240,000.00	492,000.00	-	492,000.00	-	497,000.00	497,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	262,240.00	398,840.00	485,000.00	246,000.00	-	246,000.00	-	248,500.00	248,600.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	524,480.00	797,580.00	90,000.00	492,000.00	-	492,000.00	-	497,000.00	497,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	262,240.00	398,840.00	95,000.00	143,500.00	-	143,500.00	-	145,000.00	145,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	367,140.00	558,340.00	194,000.00	541,200.00	-	541,200.00	-	546,700.00	546,800.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	15,000.00	262,240.00	398,840.00	-	537,600.00	-	537,600.00	-	543,000.00	543,100.00
22020109	PER-DIEM/ESTACODES	-	104,900.00	159,600.00	90,000.00	215,100.00	-	215,100.00	-	217,300.00	217,400.00
220202	**UTILITIES - GENERAL**	**10,000.00**	**351,430.00**	**535,330.00**	**562,500.00**	**342,100.00**	**-**	**342,100.00**	**-**	**346,100.00**	**346,900.00**
22020201	ELECTRICITY CHARGES	10,000.00	57,700.00	87,900.00	30,000.00	61,500.00	-	61,500.00	-	62,200.00	62,300.00
22020202	TELEPHONE CHARGES	-	26,230.00	40,030.00	-	40,100.00	-	40,100.00	-	40,600.00	40,700.00
22020203	INTERNET ACCESS CHARGES	-	26,230.00	40,030.00	200,000.00	40,100.00	-	40,100.00	-	40,600.00	40,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	36,720.00	55,920.00	22,500.00	34,900.00	-	34,900.00	-	35,300.00	35,400.00
22020205	WATER RATES	-	10,490.00	16,090.00	-	16,100.00	-	16,100.00	-	16,300.00	16,400.00
22020206	SEWERAGE CHARGES	-	10,490.00	16,090.00	-	16,100.00	-	16,100.00	-	16,300.00	16,400.00
22020207	LEASED COMMUNICATION LINES(S)	-	131,120.00	199,420.00	300,000.00	112,800.00	-	112,800.00	-	114,000.00	114,100.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	52,450.00	79,850.00	10,000.00	20,500.00	-	20,500.00	-	20,800.00	20,900.00
220204	**MAINTENANCE SERVICES - GENERAL**	**71,000.00**	**278,000.00**	**423,000.00**	**287,500.00**	**414,200.00**	**-**	**414,200.00**	**-**	**418,600.00**	**419,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	33,000.00	78,680.00	119,680.00	110,000.00	61,500.00	-	61,500.00	-	62,200.00	62,300.00
22020403	MAINTENANCE OF OFFICE FURNITURE	6,000.00	52,450.00	79,850.00	47,500.00	106,600.00	-	106,600.00	-	107,700.00	107,800.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000.00	68,190.00	103,790.00	55,000.00	92,300.00	-	92,300.00	-	93,300.00	93,400.00
22020406	OTHER MAINTENANCE SERVICES	22,000.00	78,680.00	119,680.00	75,000.00	153,800.00	-	153,800.00	-	155,400.00	155,500.00
220205	**TRAINING - GENERAL**	**10,000.00**	**4,994,480.00**	**7,593,280.00**	**4,655,000.00**	**5,613,100.00**	**-**	**5,613,100.00**	**-**	**5,669,300.00**	**5,669,400.00**
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	10,000.00	4,994,480.00	7,593,280.00	4,655,000.00	5,613,100.00	-	5,613,100.00	-	5,669,300.00	5,669,400.00
220206	**OTHER SERVICES - GENERAL**	**-**	**52,450.00**	**79,850.00**	**-**	**11,982,600.00**	**-**	**11,982,600.00**	**-**	**12,102,500.00**	**12,102,600.00**
22020607	OFFICE SUPPORT SERVICES	-	52,450.00	79,850.00	-	11,982,600.00	-	11,982,600.00	-	12,102,500.00	12,102,600.00
220209	**FINANCIAL CHARGES - GENERAL**	**18,736.34**	**26,230.00**	**40,030.00**	**68,199.50**	**13,900.00**	**-**	**13,900.00**	**-**	**14,100.00**	**14,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	18,736.34	26,230.00	40,030.00	68,199.50	13,900.00	-	13,900.00	-	14,100.00	14,200.00

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220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,642,394.00**	**20,192,510.00**	**30,700,210.00**	**17,652,450.00**	**20,174,400.00**	**-**	**20,174,400.00**	**-**	**20,376,600.00**	**20,377,600.00**
22021001	REFRESHMENT & MEALS	-	157,350.00	239,250.00	180,000.00	123,000.00	-	123,000.00	-	124,300.00	124,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000.00	2,622,400.00	3,987,000.00	2,653,000.00	5,258,300.00	-	5,258,300.00	-	5,310,900.00	5,311,000.00
22021003	PUBLICITY & ADVERTISEMENTS	15,000.00	78,680.00	119,680.00	40,000.00	41,000.00	-	41,000.00	-	41,500.00	41,600.00
22021004	MEDICAL EXPENSES-LOCAL	70,000.00	78,680.00	119,680.00	-	119,700.00	-	119,700.00	-	120,900.00	121,000.00
22021007	WELFARE PACKAGES	10,000.00	524,480.00	797,580.00	10,000.00	20,500.00	-	20,500.00	-	20,800.00	20,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	157,350.00	239,250.00	462,000.00	155,800.00	-	155,800.00	-	157,400.00	157,500.00
22021022	YOUTH CORPERS ALLOWANCE	10,000.00	52,450.00	79,850.00	-	79,900.00	-	79,900.00	-	80,700.00	80,800.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	262,240.00	398,840.00	235,000.00	194,800.00	-	194,800.00	-	196,800.00	196,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	7,325,394.00	15,734,400.00	23,921,500.00	13,683,450.00	13,117,400.00	-	13,117,400.00	-	13,248,600.00	13,248,700.00
22021026	MONITORING AND EVALUATION RECURRENT	1,192,000.00	524,480.00	797,580.00	389,000.00	1,064,000.00	-	1,064,000.00	-	1,074,700.00	1,074,800.00
23	**CAPITAL EXPENDITURE**	**6,828,957.00**	**120,000,000.00**	**120,000,000.00**	**13,648,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
2302	**CONSTRUCTION / PROVISION**	**6,828,957.00**	**100,000,000.00**	**100,000,000.00**	**13,648,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**6,828,957.00**	**100,000,000.00**	**100,000,000.00**	**13,648,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	1,962,157.00	70,000,000.00	70,000,000.00	13,648,000.00	-	-	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	4,866,800.00	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**20,000,000.00**	**20,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**20,000,000.00**	**20,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
016100100100 - Office of the Secretary to the State Government											
2	**EXPENDITURES**	**7,102,023,546.41**	**17,960,954,510.00**	**19,098,809,810.00**	**7,686,874,429.94**	**26,256,784,916.00**	**(7,057,954,160.00)**	**19,198,830,756.00**	**-**	**19,390,819,190.00**	**19,442,603,710.00**
21	**PERSONNEL COST**	**2,679,420,810.32**	**4,250,254,500.00**	**4,750,254,500.00**	**4,085,805,032.58**	**13,520,275,822.00**	**(2,503,212,400.00)**	**11,017,063,422.00**	**-**	**11,127,234,090.00**	**11,127,234,210.00**
2101	**SALARY**	**1,577,382,598.53**	**5,227,500.00**	**5,227,500.00**	**4,504,099.14**	**5,910,344,602.00**	**(953,212,400.00)**	**4,957,132,202.00**	**-**	**5,006,703,530.00**	**5,006,703,560.00**
210101	**SALARIES AND WAGES**	**1,577,382,598.53**	**5,227,500.00**	**5,227,500.00**	**4,504,099.14**	**5,910,344,602.00**	**(953,212,400.00)**	**4,957,132,202.00**	**-**	**5,006,703,530.00**	**5,006,703,560.00**
21010101	BASIC-SALARY	1,577,382,598.53	5,227,500.00	5,227,500.00	4,504,099.14	5,910,344,602.00	(953,212,400.00)	4,957,132,202.00	-	5,006,703,530.00	5,006,703,560.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**2,038,211.79**	**3,213,027,000.00**	**3,213,027,000.00**	**4,081,300,933.44**	**1,609,931,220.00**	**-**	**1,609,931,220.00**	**-**	**1,626,030,560.00**	**1,626,030,640.00**
210201	**ALLOWANCES**	**2,038,211.79**	**3,213,027,000.00**	**3,213,027,000.00**	**4,031,300,933.44**	**1,609,797,130.00**	**-**	**1,609,797,130.00**	**-**	**1,625,895,120.00**	**1,625,895,190.00**
21020102	HOUSING/RENT ALLOWANCE	714,663.64	1,197,400.00	1,197,400.00	1,030,537.81	1,226,720.00	-	1,226,720.00	-	1,238,990.00	1,239,000.00
21020103	TRANSPORT ALLOWANCE	284,449.27	405,100.00	405,100.00	502,363.09	594,930.00	-	594,930.00	-	600,880.00	600,890.00
21020104	MEAL SUBSIDY	59,941.16	80,200.00	80,200.00	108,815.97	128,840.00	-	128,840.00	-	130,130.00	130,140.00
21020105	UTILITY ALLOWANCE	148,561.96	192,900.00	192,900.00	268,418.81	318,780.00	-	318,780.00	-	321,970.00	321,980.00
21020107	LEAVE ALLOWANCE	308,694.06	520,000.00	520,000.00	450,409.88	539,810.00	-	539,810.00	-	545,210.00	545,220.00
21020135	FURNITURE ALLOWANCE	451,901.70	997,700.00	997,700.00	625,401.26	754,220.00	-	754,220.00	-	761,770.00	761,780.00
21020145	OTHER ALLOWANCES AND BENEFITS	70,000.00	3,209,633,700.00	3,209,633,700.00	4,028,314,986.62	1,606,233,830.00	-	1,606,233,830.00	-	1,622,296,170.00	1,622,296,180.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**50,000,000.00**	**134,090.00**	**-**	**134,090.00**	**-**	**135,440.00**	**135,450.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	50,000,000.00	134,090.00	-	134,090.00	-	135,440.00	135,450.00
2103	**SOCIAL BENEFITS**	**1,100,000,000.00**	**1,032,000,000.00**	**1,532,000,000.00**	**-**	**6,000,000,000.00**	**(1,550,000,000.00)**	**4,450,000,000.00**	**-**	**4,494,500,000.00**	**4,494,500,010.00**
210301	**SOCIAL BENEFITS**	**1,100,000,000.00**	**1,032,000,000.00**	**1,532,000,000.00**	**-**	**6,000,000,000.00**	**(1,550,000,000.00)**	**4,450,000,000.00**	**-**	**4,494,500,000.00**	**4,494,500,010.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21030108	SEVERENCE GRATUITY FOR ALL POLITICAL OFFICE HOLDERS	1,100,000,000.00	1,032,000,000.00	1,532,000,000.00	-	6,000,000,000.00	(1,550,000,000.00)	4,450,000,000.00	-	4,494,500,000.00	4,494,500,010.00
22	**OTHER RECURRENT COSTS**	**2,291,928,384.76**	**2,379,000,010.00**	**3,616,855,310.00**	**2,853,570,418.43**	**3,400,000,000.00**	**(344,741,760.00)**	**3,055,258,240.00**	**-**	**3,085,810,900.00**	**3,085,817,300.00**
2202	**OVERHEAD COST**	**2,291,928,384.76**	**2,379,000,010.00**	**3,616,855,310.00**	**2,853,570,418.43**	**3,400,000,000.00**	**(344,741,760.00)**	**3,055,258,240.00**	**-**	**3,085,810,900.00**	**3,085,817,300.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**234,907,322.12**	**394,916,000.00**	**600,400,800.00**	**143,598,912.39**	**305,000,000.00**	**(50,000,000.00)**	**255,000,000.00**	**-**	**257,550,000.00**	**257,550,900.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,975,040.85	87,400,000.00	132,876,300.00	26,177,800.00	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,129,763.00	75,096,000.00	114,170,200.00	92,722,600.00	70,000,000.00	(30,000,000.00)	40,000,000.00	-	40,400,000.00	40,400,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	32,760,000.00	49,805,900.00	1,600,000.00	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,250,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	23,175,518.27	35,760,000.00	54,366,900.00	11,616,957.40	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	176,127,000.00	50,660,000.00	77,019,700.00	11,481,554.99	35,000,000.00	-	35,000,000.00	-	35,350,000.00	35,350,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	500,000.00	23,840,000.00	36,244,600.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	44,700,000.00	67,958,500.00	-	50,000,000.00	(20,000,000.00)	30,000,000.00	-	30,300,000.00	30,300,100.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	38,740,000.00	58,897,400.00	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,250,100.00
22020109	PER-DIEM/ESTACODES	-	5,960,000.00	9,061,300.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
220202	**UTILITIES - GENERAL**	**8,500.00**	**20,472,600.00**	**31,125,900.00**	**-**	**40,150,000.00**	**(10,000,000.00)**	**30,150,000.00**	**-**	**30,451,500.00**	**30,452,400.00**
22020201	ELECTRICITY CHARGES	-	59,600.00	90,700.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020202	TELEPHONE CHARGES	-	59,600.00	90,700.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020203	INTERNET ACCESS CHARGES	8,500.00	5,960,000.00	9,061,300.00	-	25,000,000.00	(10,000,000.00)	15,000,000.00	-	15,150,000.00	15,150,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	2,980,000.00	4,530,700.00	-	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
22020205	WATER RATES	-	596,000.00	906,200.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020206	SEWERAGE CHARGES	-	1,192,000.00	1,812,300.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020207	LEASED COMMUNICATION LINES(S)	-	89,400.00	136,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	596,000.00	906,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020209	OTHER UTILITY CHARGES	-	8,940,000.00	13,591,800.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,441,700.00**	**146,169,600.00**	**222,225,900.00**	**30,154,100.00**	**67,800,000.00**	**(20,000,000.00)**	**47,800,000.00**	**-**	**48,278,000.00**	**48,278,800.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,200,100.00	121,495,200.00	184,712,000.00	23,471,000.00	50,000,000.00	(20,000,000.00)	30,000,000.00	-	30,300,000.00	30,300,100.00
22020302	BOOKS	-	59,600.00	90,700.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020303	NEWSPAPERS	-	59,600.00	90,700.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020304	MAGAZINES & PERIODICALS	-	119,200.00	181,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	217,200.00	8,940,000.00	13,591,800.00	519,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	2,980,000.00	4,530,700.00	488,500.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	596,000.00	906,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020312	OTHER MATERIALS AND SUPPLIES	1,024,400.00	11,920,000.00	18,122,400.00	5,675,600.00	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**14,135,650.00**	**247,340,000.00**	**376,037,400.00**	**32,494,330.14**	**115,000,000.00**	**(20,000,000.00)**	**95,000,000.00**	**-**	**95,950,000.00**	**95,950,600.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,894,000.00	50,660,000.00	77,019,700.00	20,382,660.00	35,000,000.00	(10,000,000.00)	25,000,000.00	-	25,250,000.00	25,250,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	216,850.00	35,760,000.00	54,366,900.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	2,156,400.00	17,880,000.00	27,183,500.00	4,500,700.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,447,500.00	50,660,000.00	77,019,700.00	4,824,100.00	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,250,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,435,600.00	77,480,000.00	117,794,700.00	86,000.00	35,000,000.00	(10,000,000.00)	25,000,000.00	-	25,250,000.00	25,250,100.00
22020406	OTHER MAINTENANCE SERVICES	3,985,300.00	14,900,000.00	22,652,900.00	2,700,870.14	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
220205	**TRAINING - GENERAL**	**20,180,400.00**	**330,780,000.00**	**502,892,800.00**	**3,073,000.00**	**165,000,000.00**	**(30,000,000.00)**	**135,000,000.00**	**-**	**136,350,000.00**	**136,350,400.00**
22020501	LOCAL TRAINING	7,163,200.00	119,200,000.00	181,222,600.00	-	60,000,000.00	-	60,000,000.00	-	60,600,000.00	60,600,100.00
22020502	INTERNATIONAL TRAINING	-	32,780,000.00	49,836,300.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22020503	OTHER TRAININGS	-	29,800,000.00	45,305,700.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	13,017,200.00	149,000,000.00	226,528,200.00	3,073,000.00	70,000,000.00	(30,000,000.00)	40,000,000.00	-	40,400,000.00	40,400,100.00
220206	**OTHER SERVICES - GENERAL**	**20,022,105.00**	**62,580,000.00**	**95,142,500.00**	**48,036,412.60**	**51,800,000.00**	**-**	**51,800,000.00**	**-**	**52,318,000.00**	**52,318,500.00**
22020601	SECURITY SERVICES	3,570,000.00	8,940,000.00	13,591,800.00	8,035,000.00	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
22020603	RESIDENTIAL RENT	-	2,980,000.00	4,530,700.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020605	CLEANING & FUMIGATION SERVICES	13,315,000.00	35,760,000.00	54,366,900.00	26,400,737.60	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
22020606	POSTAGES & COURIER SERVICES	457,105.00	5,960,000.00	9,061,300.00	11,595,675.00	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
22020607	OFFICE SUPPORT SERVICES	2,680,000.00	8,940,000.00	13,591,800.00	2,005,000.00	4,800,000.00	-	4,800,000.00	-	4,848,000.00	4,848,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**350,000.00**	**33,376,000.00**	**50,742,800.00**	**17,440,000.00**	**318,500,000.00**	**(200,000,000.00)**	**118,500,000.00**	**-**	**119,685,000.00**	**119,685,400.00**
22020701	FINANCIAL CONSULTING	-	596,000.00	906,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	23,840,000.00	36,244,600.00	1,525,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020703	LEGAL SERVICES	-	2,980,000.00	4,530,700.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020709	OTHER CONSULTING SERVICES	350,000.00	5,960,000.00	9,061,300.00	15,915,000.00	300,000,000.00	(200,000,000.00)	100,000,000.00	-	101,000,000.00	101,000,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,788,590.00**	**336,740,000.00**	**511,953,800.00**	**31,286,800.00**	**185,000,000.00**	**(80,000,000.00)**	**105,000,000.00**	**-**	**106,050,000.00**	**106,050,300.00**
22020801	MOTOR VEHICLE FUEL COST	1,605,000.00	149,000,000.00	226,528,200.00	1,490,000.00	120,000,000.00	(50,000,000.00)	70,000,000.00	-	70,700,000.00	70,700,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,100,000.00	8,940,000.00	13,591,800.00	80,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020803	PLANT / GENERATOR FUEL COST	3,083,590.00	178,800,000.00	271,833,800.00	29,716,800.00	60,000,000.00	(30,000,000.00)	30,000,000.00	-	30,300,000.00	30,300,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**3,412,123.94**	**9,178,400.00**	**13,954,300.00**	**80,464.46**	**8,050,000.00**	**-**	**8,050,000.00**	**-**	**8,130,500.00**	**8,130,700.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,412,123.94	8,940,000.00	13,591,800.00	80,464.46	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
22020902	INSURANCE PREMIUM	-	238,400.00	362,500.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,986,681,993.70**	**797,447,410.00**	**1,212,379,110.00**	**2,547,406,398.84**	**2,143,700,000.00**	**65,258,240.00**	**2,208,958,240.00**	**-**	**2,231,047,900.00**	**2,231,049,300.00**
22021001	REFRESHMENT & MEALS	2,180,000.00	119,200,000.00	181,222,600.00	74,019,400.00	200,000,000.00	(50,000,000.00)	150,000,000.00	-	151,500,000.00	151,500,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,035,000.00	149,000,000.00	226,528,200.00	-	155,000,000.00	(30,000,000.00)	125,000,000.00	-	126,250,000.00	126,250,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	96,254,000.00	146,337,300.00	18,437,000.00	100,000,000.00	(50,000,000.00)	50,000,000.00	-	50,500,000.00	50,500,100.00
22021004	MEDICAL EXPENSES-LOCAL	1,717,000.00	17,880,000.00	27,183,500.00	10,480,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22021007	WELFARE PACKAGES	3,464,400.00	149,000,000.00	226,528,200.00	738,370,000.00	900,000,000.00	(80,000,000.00)	820,000,000.00	-	828,200,000.00	828,200,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	5,960,000.00	9,061,300.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	32,780,000.00	49,836,300.00	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,250,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,982,000.00	149,000,000.00	226,528,200.00	419,909,800.00	120,000,000.00	(80,000,000.00)	40,000,000.00	-	40,400,000.00	40,400,100.00
22021022	YOUTH CORPERS ALLOWANCE	270,000.00	894,000.00	1,359,300.00	500,000.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	3,520,000.00	5,960,000.00	9,061,300.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,968,723,593.70	59,599,410.00	90,610,510.00	1,285,440,198.84	99,900,000.00	355,258,240.00	455,158,240.00	-	459,709,900.00	459,710,000.00
22021026	MONITORING AND EVALUATION RECURRENT	790,000.00	11,920,000.00	18,122,400.00	250,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021031	SETTLEMENT OF LIABILITY	-	-	-	-	503,200,000.00	-	503,200,000.00	-	508,232,000.00	508,232,100.00
23	**CAPITAL EXPENDITURE**	**2,130,674,351.33**	**11,331,700,000.00**	**10,731,700,000.00**	**747,498,978.93**	**9,336,509,094.00**	**(4,210,000,000.00)**	**5,126,509,094.00**	**-**	**5,177,774,200.00**	**5,229,552,200.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**3,935,500,000.00**	**1,760,500,000.00**	**553,445,394.68**	**1,760,500,000.00**	**(900,000,000.00)**	**860,500,000.00**	**-**	**869,105,000.00**	**877,796,100.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**3,935,500,000.00**	**1,760,500,000.00**	**553,445,394.68**	**1,760,500,000.00**	**(900,000,000.00)**	**860,500,000.00**	**-**	**869,105,000.00**	**877,796,100.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	4,000,000.00	404,000,000.00	-	404,000,000.00	(200,000,000.00)	204,000,000.00	-	206,040,000.00	208,100,400.00
23010113	PURCHASE OF COMPUTERS	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
23010118	PURCHASE OF SCANNERS	-	6,000,000.00	6,000,000.00	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,120,600.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	500,500,000.00	375,500,000.00	-	375,500,000.00	(200,000,000.00)	175,500,000.00	-	177,255,000.00	179,027,600.00
23010146	PURCHASE OF ICT EQUPMENTS	-	3,407,000,000.00	957,000,000.00	367,899,585.20	957,000,000.00	(500,000,000.00)	457,000,000.00	-	461,570,000.00	466,185,700.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	13,000,000.00	13,000,000.00	185,545,809.48	13,000,000.00	-	13,000,000.00	-	13,130,000.00	13,261,300.00
2302	**CONSTRUCTION / PROVISION**	**1,803,641,125.76**	**4,077,200,000.00**	**4,517,200,000.00**	**4,100,000.00**	**3,385,500,000.00**	**(1,900,000,000.00)**	**1,485,500,000.00**	**-**	**1,500,355,000.00**	**1,515,358,700.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**1,803,641,125.76**	**4,077,200,000.00**	**4,517,200,000.00**	**4,100,000.00**	**3,385,500,000.00**	**(1,900,000,000.00)**	**1,485,500,000.00**	**-**	**1,500,355,000.00**	**1,515,358,700.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	170,000,000.00	170,000,000.00	-	170,000,000.00	(100,000,000.00)	70,000,000.00	-	70,700,000.00	71,407,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	500,000,000.00	500,000,000.00	-	500,000,000.00	(400,000,000.00)	100,000,000.00	-	101,000,000.00	102,010,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	54,255,601.08	500,000,000.00	500,000,000.00	-	500,000,000.00	(400,000,000.00)	100,000,000.00	-	101,000,000.00	102,010,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	2,200,000.00	2,200,000.00	-	2,200,000.00	-	2,200,000.00	-	2,222,000.00	2,244,300.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	700,000,000.00	700,000,000.00	-	700,000,000.00	(500,000,000.00)	200,000,000.00	-	202,000,000.00	204,020,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	1,749,385,524.68	2,205,000,000.00	2,145,000,000.00	4,100,000.00	1,013,300,000.00	(500,000,000.00)	513,300,000.00	-	518,433,000.00	523,617,400.00
23020128	OTHER CONSTRUCTION	-	-	500,000,000.00	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
2303	**REHABILITATION / REPAIRS**	**327,033,225.57**	**2,425,000,000.00**	**3,625,000,000.00**	**189,953,584.25**	**3,361,509,094.00**	**(1,030,000,000.00)**	**2,331,509,094.00**	**-**	**2,354,824,200.00**	**2,378,372,500.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**327,033,225.57**	**2,425,000,000.00**	**3,625,000,000.00**	**189,953,584.25**	**3,361,509,094.00**	**(1,030,000,000.00)**	**2,331,509,094.00**	**-**	**2,354,824,200.00**	**2,378,372,500.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	-	65,000,000.00	65,000,000.00	-	65,000,000.00	-	65,000,000.00	-	65,650,000.00	66,306,500.00
23030113	REHABILITATION / REPAIRS - ROADS	-	100,000,000.00	100,000,000.00	-	100,000,000.00	(80,000,000.00)	20,000,000.00	-	20,200,000.00	20,402,000.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	327,033,225.57	2,010,000,000.00	3,210,000,000.00	189,953,584.25	2,946,509,094.00	(850,000,000.00)	2,096,509,094.00	-	2,117,474,200.00	2,138,649,000.00
23030140	REHABILITATION/REPAIRS-ELECTRICAL EQUIPMENTS	-	200,000,000.00	200,000,000.00	-	200,000,000.00	(100,000,000.00)	100,000,000.00	-	101,000,000.00	102,010,000.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**-**	**205,000,000.00**	**205,000,000.00**	**-**	**205,000,000.00**	**(100,000,000.00)**	**105,000,000.00**	**-**	**106,050,000.00**	**107,110,500.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**-**	**205,000,000.00**	**205,000,000.00**	**-**	**205,000,000.00**	**(100,000,000.00)**	**105,000,000.00**	**-**	**106,050,000.00**	**107,110,500.00**
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	205,000,000.00	205,000,000.00	-	205,000,000.00	(100,000,000.00)	105,000,000.00	-	106,050,000.00	107,110,500.00
2305	**OTHER CAPITAL PROJECTS**	**-**	**689,000,000.00**	**624,000,000.00**	**-**	**624,000,000.00**	**(280,000,000.00)**	**344,000,000.00**	**-**	**347,440,000.00**	**350,914,400.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**689,000,000.00**	**624,000,000.00**	**-**	**624,000,000.00**	**(280,000,000.00)**	**344,000,000.00**	**-**	**347,440,000.00**	**350,914,400.00**
23050101	RESEARCH AND DEVELOPMENT	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	500,000,000.00	375,000,000.00	-	375,000,000.00	(200,000,000.00)	175,000,000.00	-	176,750,000.00	178,517,500.00
23050103	MONITORING AND EVALUATION	-	12,000,000.00	12,000,000.00	-	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,241,200.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITES	-	-	60,000,000.00	-	60,000,000.00	-	60,000,000.00	-	60,600,000.00	61,206,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	127,000,000.00	127,000,000.00	-	127,000,000.00	(80,000,000.00)	47,000,000.00	-	47,470,000.00	47,944,700.00
016102100100 - Poverty Alleviation Agency											
2	**EXPENDITURES**	**5,095,218,588.59**	**12,883,600,000.00**	**13,762,145,500.00**	**7,716,891,564.78**	**8,258,006,260.00**	**(1,200,000,000.00)**	**7,058,006,260.00**	**-**	**7,128,586,410.00**	**7,197,271,420.00**
21	**PERSONNEL COST**	**-**	**-**	**-**	**-**	**27,734,260.00**	**-**	**27,734,260.00**	**-**	**28,011,610.00**	**28,011,620.00**
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**-**	**-**	**-**	**27,734,260.00**	**-**	**27,734,260.00**	**-**	**28,011,610.00**	**28,011,620.00**
210201	**ALLOWANCES**	**-**	**-**	**-**	**-**	**27,734,260.00**	**-**	**27,734,260.00**	**-**	**28,011,610.00**	**28,011,620.00**
21020145	OTHER ALLOWANCES AND BENEFITS	-	-	-	-	27,734,260.00	-	27,734,260.00	-	28,011,610.00	28,011,620.00
22	**OTHER RECURRENT COSTS**	**24,171,932.34**	**208,600,000.00**	**317,145,500.00**	**67,389,850.69**	**230,272,000.00**	**-**	**230,272,000.00**	**-**	**232,574,800.00**	**232,579,800.00**
2202	**OVERHEAD COST**	**24,171,932.34**	**208,600,000.00**	**317,145,500.00**	**67,389,850.69**	**230,272,000.00**	**-**	**230,272,000.00**	**-**	**232,574,800.00**	**232,579,800.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,597,780.00**	**1,370,800.00**	**2,084,700.00**	**24,000.00**	**3,200,000.00**	**-**	**3,200,000.00**	**-**	**3,232,000.00**	**3,232,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	417,200.00	634,300.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,230,280.00	238,400.00	362,500.00	24,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	178,800.00	272,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	178,800.00	272,000.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	167,500.00	238,400.00	362,500.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020109	PER-DIEM/ESTACODES	-	119,200.00	181,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220202	**UTILITIES - GENERAL**	**254,000.00**	**655,600.00**	**997,300.00**	**-**	**1,172,000.00**	**-**	**1,172,000.00**	**-**	**1,183,800.00**	**1,184,200.00**
22020201	ELECTRICITY CHARGES	20,000.00	119,200.00	181,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	234,000.00	238,400.00	362,500.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020205	WATER RATES	-	178,800.00	272,000.00	-	272,000.00	-	272,000.00	-	274,800.00	274,900.00
22020209	OTHER UTILITY CHARGES	-	119,200.00	181,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00

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220203	**MATERIALS & SUPPLIES - GENERAL**	**912,900.00**	**3,993,200.00**	**6,072,300.00**	**170,000.00**	**5,950,000.00**	**-**	**5,950,000.00**	**-**	**6,009,500.00**	**6,010,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	244,200.00	596,000.00	906,200.00	170,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020303	NEWSPAPERS	100,000.00	119,200.00	181,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020304	MAGAZINES & PERIODICALS	200,000.00	119,200.00	181,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	188,700.00	119,200.00	181,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	238,400.00	362,500.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	715,200.00	1,087,500.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	178,800.00	272,000.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	119,200.00	181,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	596,000.00	906,200.00	-	550,000.00	-	550,000.00	-	555,500.00	555,600.00
22020312	OTHER MATERIALS AND SUPPLIES	180,000.00	1,192,000.00	1,812,300.00	-	2,100,000.00	-	2,100,000.00	-	2,121,000.00	2,121,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,227,311.00**	**14,304,000.00**	**21,747,400.00**	**5,048,000.00**	**14,930,000.00**	**-**	**14,930,000.00**	**-**	**15,079,300.00**	**15,079,900.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	1,192,000.00	1,812,300.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	14,000.00	2,980,000.00	4,530,700.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	5,000.00	5,960,000.00	9,061,300.00	5,000,000.00	3,930,000.00	-	3,930,000.00	-	3,969,300.00	3,969,400.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	596,000.00	906,200.00	33,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	783,311.00	2,980,000.00	4,530,700.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020406	OTHER MAINTENANCE SERVICES	425,000.00	596,000.00	906,200.00	15,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220205	**TRAINING - GENERAL**	**1,620,000.00**	**120,302,600.00**	**132,986,100.00**	**5,600,000.00**	**105,500,000.00**	**-**	**105,500,000.00**	**-**	**106,555,000.00**	**106,555,300.00**
22020501	LOCAL TRAINING	-	2,980,000.00	4,530,700.00	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020503	OTHER TRAININGS	-	1,192,000.00	1,812,300.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	1,620,000.00	116,130,600.00	126,643,100.00	5,600,000.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	101,000,100.00
220206	**OTHER SERVICES - GENERAL**	**9,474,000.00**	**10,728,000.00**	**39,243,600.00**	**16,775,000.00**	**18,550,000.00**	**-**	**18,550,000.00**	**-**	**18,735,500.00**	**18,736,000.00**
22020601	SECURITY SERVICES	-	596,000.00	906,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020602	OFFICE RENT	-	298,000.00	453,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020605	CLEANING & FUMIGATION SERVICES	280,000.00	596,000.00	906,200.00	95,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020606	POSTAGES & COURIER SERVICES	-	298,000.00	453,200.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020607	OFFICE SUPPORT SERVICES	9,194,000.00	8,940,000.00	36,524,800.00	16,680,000.00	15,500,000.00	-	15,500,000.00	-	15,655,000.00	15,655,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**715,200.00**	**1,087,800.00**	**-**	**1,200,000.00**	**-**	**1,200,000.00**	**-**	**1,212,000.00**	**1,212,300.00**
22020703	LEGAL SERVICES	-	298,000.00	453,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020704	ENGINEERING SERVICES	-	298,000.00	453,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020709	OTHER CONSULTING SERVICES	-	119,200.00	181,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**922,792.00**	**5,393,800.00**	**8,200,700.00**	**983,500.00**	**9,050,000.00**	**-**	**9,050,000.00**	**-**	**9,140,500.00**	**9,140,900.00**

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22020801	MOTOR VEHICLE FUEL COST	850,292.00	2,980,000.00	4,530,700.00	983,500.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	1,192,000.00	1,812,300.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020803	PLANT / GENERATOR FUEL COST	72,500.00	1,192,000.00	1,812,300.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020806	COOKING GAS/FUEL COST	-	29,800.00	45,400.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220209	**FINANCIAL CHARGES - GENERAL**	**507,649.34**	**178,800.00**	**272,000.00**	**1,476,448.00**	**20,000.00**	**-**	**20,000.00**	**-**	**20,200.00**	**20,300.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	507,649.34	178,800.00	272,000.00	1,476,448.00	20,000.00	-	20,000.00	-	20,200.00	20,300.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**6,655,500.00**	**50,958,000.00**	**104,453,600.00**	**37,312,902.69**	**70,700,000.00**	**-**	**70,700,000.00**	**-**	**71,407,000.00**	**71,407,800.00**
22021001	REFRESHMENT & MEALS	-	1,192,000.00	1,812,300.00	90,500.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	1,788,000.00	2,718,400.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22021003	PUBLICITY & ADVERTISEMENTS	907,000.00	5,960,000.00	9,061,300.00	400,000.00	7,500,000.00	-	7,500,000.00	-	7,575,000.00	7,575,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	2,980,000.00	4,530,700.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22021007	WELFARE PACKAGES	255,000.00	5,960,000.00	9,061,300.00	444,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22021010	DIRECT TEACHING & LABORATORY COST	-	298,000.00	453,200.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	120,000.00	2,980,000.00	4,530,700.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,373,500.00	29,800,000.00	72,285,700.00	36,378,402.69	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
23	**CAPITAL EXPENDITURE**	**5,071,046,656.25**	**12,675,000,000.00**	**13,445,000,000.00**	**7,649,501,714.09**	**8,000,000,000.00**	**(1,200,000,000.00)**	**6,800,000,000.00**	**-**	**6,868,000,000.00**	**6,936,680,000.00**
2301	**FIXED ASSETS PURCHASED**	**57,288,200.00**	**2,305,000,000.00**	**85,000,000.00**	**173,682,500.00**	**1,255,000,000.00**	**(200,000,000.00)**	**1,055,000,000.00**	**-**	**1,065,550,000.00**	**1,076,205,500.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**57,288,200.00**	**2,305,000,000.00**	**85,000,000.00**	**173,682,500.00**	**1,255,000,000.00**	**(200,000,000.00)**	**1,055,000,000.00**	**-**	**1,065,550,000.00**	**1,076,205,500.00**
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	50,963,200.00	190,000,000.00	50,000,000.00	70,101,000.00	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	6,325,000.00	1,000,000,000.00	20,000,000.00	25,472,000.00	1,200,000,000.00	(200,000,000.00)	1,000,000,000.00	-	1,010,000,000.00	1,020,100,000.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	5,000,000.00	5,000,000.00	4,998,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
23010148	PURCHASE OF SKILL ACQUISITION EQUIPMENTS	-	1,110,000,000.00	10,000,000.00	73,111,500.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
2302	**CONSTRUCTION / PROVISION**	**4,404,500.00**	**2,200,000,000.00**	**3,620,000,000.00**	**589,110,000.00**	**3,000,000,000.00**	**(1,000,000,000.00)**	**2,000,000,000.00**	**-**	**2,020,000,000.00**	**2,040,200,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**4,404,500.00**	**2,200,000,000.00**	**3,620,000,000.00**	**589,110,000.00**	**3,000,000,000.00**	**(1,000,000,000.00)**	**2,000,000,000.00**	**-**	**2,020,000,000.00**	**2,040,200,000.00**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,404,500.00	50,000,000.00	790,000,000.00	589,110,000.00	-	-	-	-	-	-
23020128	OTHER CONSTRUCTION	-	2,150,000,000.00	2,830,000,000.00	-	3,000,000,000.00	(1,000,000,000.00)	2,000,000,000.00	-	2,020,000,000.00	2,040,200,000.00
2303	**REHABILITATION / REPAIRS**	**27,439,000.00**	**320,000,000.00**	**500,000,000.00**	**268,875,914.04**	**70,000,000.00**	**-**	**70,000,000.00**	**-**	**70,700,000.00**	**71,407,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**27,439,000.00**	**320,000,000.00**	**500,000,000.00**	**268,875,914.04**	**70,000,000.00**	**-**	**70,000,000.00**	**-**	**70,700,000.00**	**71,407,000.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	27,439,000.00	320,000,000.00	500,000,000.00	268,875,914.04	70,000,000.00	-	70,000,000.00	-	70,700,000.00	71,407,000.00
2305	**OTHER CAPITAL PROJECTS**	**4,981,914,956.25**	**7,850,000,000.00**	**9,240,000,000.00**	**6,617,833,300.05**	**3,675,000,000.00**	**-**	**3,675,000,000.00**	**-**	**3,711,750,000.00**	**3,748,867,500.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**4,981,914,956.25**	**7,850,000,000.00**	**9,240,000,000.00**	**6,617,833,300.05**	**3,675,000,000.00**	**-**	**3,675,000,000.00**	**-**	**3,711,750,000.00**	**3,748,867,500.00**
23050101	RESEARCH AND DEVELOPMENT	75,000,000.00	120,000,000.00	20,000,000.00	14,817,357.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	4,906,914,956.25	7,730,000,000.00	9,220,000,000.00	6,603,015,943.05	3,655,000,000.00	-	3,655,000,000.00	-	3,691,550,000.00	3,728,465,500.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
016103700100 - Muslim Pilgrims Welfare Commission											
2	**EXPENDITURES**	**759,638,903.69**	**2,258,262,840.00**	**3,405,684,740.00**	**3,221,571,688.52**	**2,684,234,370.00**	**-**	**2,684,234,370.00**	**-**	**2,711,078,870.00**	**2,711,083,700.00**
21	**PERSONNEL COST**	**14,531,101.17**	**53,062,800.00**	**53,062,800.00**	**22,526,563.48**	**57,234,070.00**	**-**	**57,234,070.00**	**-**	**57,806,470.00**	**57,806,600.00**
2101	**SALARY**	**11,895,908.78**	**28,427,400.00**	**28,427,400.00**	**5,223,435.48**	**6,033,090.00**	**-**	**6,033,090.00**	**-**	**6,093,430.00**	**6,093,460.00**
210101	**SALARIES AND WAGES**	**11,895,908.78**	**28,427,400.00**	**28,427,400.00**	**5,223,435.48**	**6,033,090.00**	**-**	**6,033,090.00**	**-**	**6,093,430.00**	**6,093,460.00**
21010101	BASIC-SALARY	11,895,908.78	28,427,400.00	28,427,400.00	5,223,435.48	6,033,090.00	-	6,033,090.00	-	6,093,430.00	6,093,460.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**2,635,192.39**	**24,635,400.00**	**24,635,400.00**	**17,303,128.00**	**51,200,980.00**	**-**	**51,200,980.00**	**-**	**51,713,040.00**	**51,713,140.00**
210201	**ALLOWANCES**	**2,635,192.39**	**24,635,400.00**	**24,635,400.00**	**17,303,128.00**	**51,050,090.00**	**-**	**51,050,090.00**	**-**	**51,560,640.00**	**51,560,730.00**
21020102	HOUSING/RENT ALLOWANCE	740,375.94	5,334,500.00	5,334,500.00	1,195,122.00	1,380,440.00	-	1,380,440.00	-	1,394,250.00	1,394,260.00
21020103	TRANSPORT ALLOWANCE	344,925.03	2,346,800.00	2,346,800.00	614,730.72	710,120.00	-	710,120.00	-	717,230.00	717,240.00
21020104	MEAL SUBSIDY	64,245.45	505,000.00	505,000.00	113,811.24	131,460.00	-	131,460.00	-	132,780.00	132,790.00
21020105	UTILITY ALLOWANCE	184,062.24	1,642,300.00	1,642,300.00	328,615.20	379,580.00	-	379,580.00	-	383,380.00	383,390.00
21020106	ENTERTAINMENT ALLOWANCE	19,087.89	145,900.00	145,900.00	30,734.52	35,600.00	-	35,600.00	-	35,960.00	35,970.00
21020107	LEAVE ALLOWANCE	323,590.95	2,843,200.00	2,843,200.00	522,343.80	607,430.00	-	607,430.00	-	613,510.00	613,520.00
21020108	DOMESTIC STAFF ALLOWANCE	549,761.37	3,045,100.00	3,045,100.00	898,064.52	1,037,300.00	-	1,037,300.00	-	1,047,680.00	1,047,690.00
21020135	FURNITURE ALLOWANCE	339,143.52	3,273,600.00	3,273,600.00	539,706.00	623,390.00	-	623,390.00	-	629,630.00	629,640.00
21020145	OTHER ALLOWANCES AND BENEFITS	70,000.00	5,499,000.00	5,499,000.00	13,060,000.00	46,144,770.00	-	46,144,770.00	-	46,606,220.00	46,606,230.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**150,890.00**	**-**	**150,890.00**	**-**	**152,400.00**	**152,410.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	150,890.00	-	150,890.00	-	152,400.00	152,410.00
22	**OTHER RECURRENT COSTS**	**745,107,802.52**	**2,205,200,040.00**	**3,352,621,940.00**	**3,199,045,125.04**	**2,627,000,300.00**	**-**	**2,627,000,300.00**	**-**	**2,653,272,400.00**	**2,653,277,100.00**
2202	**OVERHEAD COST**	**745,107,802.52**	**2,205,200,040.00**	**3,352,621,940.00**	**3,199,045,125.04**	**2,627,000,300.00**	**-**	**2,627,000,300.00**	**-**	**2,653,272,400.00**	**2,653,277,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**373,749,442.76**	**1,942,960,000.00**	**3,175,075,500.00**	**3,104,055,661.69**	**2,449,453,600.00**	**(2,000,000.00)**	**2,447,453,600.00**	**-**	**2,471,928,400.00**	**2,471,929,100.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	48,103,983.76	11,920,000.00	5,433,900.00	1,628,200.00	5,433,900.00	-	5,433,900.00	-	5,488,300.00	5,488,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,353,300.00	11,920,000.00	9,433,900.00	10,632,800.00	9,433,900.00	-	9,433,900.00	-	9,528,300.00	9,528,400.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	334,000.00	59,600,000.00	9,169,200.00	1,883,500.00	9,169,200.00	(2,000,000.00)	7,169,200.00	-	7,240,900.00	7,241,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	232,113,159.00	1,311,200,000.00	2,880,081,800.00	2,996,061,065.69	2,154,459,900.00	-	2,154,459,900.00	-	2,176,004,500.00	2,176,004,600.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,925,000.00	11,920,000.00	6,433,900.00	3,500,000.00	6,433,900.00	-	6,433,900.00	-	6,498,300.00	6,498,400.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	298,000,000.00	115,846,000.00	-	115,846,000.00	-	115,846,000.00	-	117,004,500.00	117,004,600.00
22020109	PER-DIEM/ESTACODES	85,920,000.00	238,400,000.00	148,676,800.00	90,350,096.00	148,676,800.00	-	148,676,800.00	-	150,163,600.00	150,163,700.00
220202	**UTILITIES - GENERAL**	**827,750.00**	**2,920,120.00**	**3,291,320.00**	**260,750.00**	**3,291,400.00**	**-**	**3,291,400.00**	**-**	**3,324,600.00**	**3,325,200.00**
22020201	ELECTRICITY CHARGES	-	298,000.00	335,900.00	-	335,900.00	-	335,900.00	-	339,300.00	339,400.00
22020202	TELEPHONE CHARGES	-	298,000.00	335,900.00	-	335,900.00	-	335,900.00	-	339,300.00	339,400.00
22020203	INTERNET ACCESS CHARGES	827,750.00	1,311,200.00	1,477,800.00	260,750.00	1,477,800.00	-	1,477,800.00	-	1,492,600.00	1,492,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	297,860.00	335,760.00	-	335,800.00	-	335,800.00	-	339,200.00	339,300.00
22020205	WATER RATES	-	119,060.00	134,260.00	-	134,300.00	-	134,300.00	-	135,700.00	135,800.00
22020209	OTHER UTILITY CHARGES	-	596,000.00	671,700.00	-	671,700.00	-	671,700.00	-	678,500.00	678,600.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**5,610,050.00**	**21,402,360.00**	**17,120,960.00**	**6,976,200.00**	**17,121,000.00**	**-**	**17,121,000.00**	**-**	**17,292,500.00**	**17,293,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,628,050.00	1,788,000.00	2,015,100.00	1,271,700.00	2,015,100.00	-	2,015,100.00	-	2,035,300.00	2,035,400.00
22020302	BOOKS	400,000.00	298,000.00	335,900.00	-	335,900.00	-	335,900.00	-	339,300.00	339,400.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020305	PRINTING OF NON SECURITY DOCUMENTS	662,500.00	1,311,200.00	1,477,800.00	1,087,500.00	1,477,800.00	-	1,477,800.00	-	1,492,600.00	1,492,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,073,500.00	1,311,200.00	1,477,800.00	450,000.00	1,477,800.00	-	1,477,800.00	-	1,492,600.00	1,492,700.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,596,000.00	5,960,000.00	4,717,000.00	2,167,000.00	4,717,000.00	-	4,717,000.00	-	4,764,200.00	4,764,300.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	250,000.00	3,581,960.00	1,036,960.00	-	1,037,000.00	-	1,037,000.00	-	1,047,400.00	1,047,500.00
22020309	UNIFORMS & OTHER CLOTHING	-	5,960,000.00	4,717,000.00	2,000,000.00	4,717,000.00	-	4,717,000.00	-	4,764,200.00	4,764,300.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	1,192,000.00	1,343,400.00	-	1,343,400.00	-	1,343,400.00	-	1,356,900.00	1,357,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,487,850.00**	**21,575,200.00**	**12,315,500.00**	**2,364,000.00**	**12,315,500.00**	**-**	**12,315,500.00**	**-**	**12,439,000.00**	**12,439,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	58,200.00	17,880,000.00	8,150,800.00	1,399,000.00	8,150,800.00	-	8,150,800.00	-	8,232,400.00	8,232,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	522,750.00	298,000.00	335,900.00	-	335,900.00	-	335,900.00	-	339,300.00	339,400.00
22020403	MAINTENANCE OF OFFICE FURNITURE	331,000.00	894,000.00	1,007,600.00	-	1,007,600.00	-	1,007,600.00	-	1,017,700.00	1,017,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	101,500.00	1,192,000.00	1,343,400.00	172,000.00	1,343,400.00	-	1,343,400.00	-	1,356,900.00	1,357,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,224,400.00	715,200.00	806,100.00	140,000.00	806,100.00	-	806,100.00	-	814,200.00	814,300.00
22020406	OTHER MAINTENANCE SERVICES	1,250,000.00	596,000.00	671,700.00	653,000.00	671,700.00	-	671,700.00	-	678,500.00	678,600.00
220206	**OTHER SERVICES - GENERAL**	**6,918,860.00**	**62,021,900.00**	**26,898,900.00**	**8,488,000.00**	**26,898,900.00**	**1,000,000.00**	**27,898,900.00**	**-**	**28,178,300.00**	**28,179,000.00**
22020601	SECURITY SERVICES	2,340,000.00	4,768,000.00	5,373,600.00	4,740,000.00	5,373,600.00	-	5,373,600.00	-	5,427,400.00	5,427,500.00
22020602	OFFICE RENT	-	17,880,000.00	4,150,800.00	-	4,150,800.00	-	4,150,800.00	-	4,192,400.00	4,192,500.00
22020603	RESIDENTIAL RENT	-	29,800,000.00	6,584,600.00	-	6,584,600.00	-	6,584,600.00	-	6,650,500.00	6,650,600.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	4,529,600.00	5,104,900.00	-	5,104,900.00	-	5,104,900.00	-	5,156,000.00	5,156,100.00
22020605	CLEANING & FUMIGATION SERVICES	61,500.00	1,788,000.00	2,015,100.00	253,000.00	2,015,100.00	-	2,015,100.00	-	2,035,300.00	2,035,400.00
22020606	POSTAGES & COURIER SERVICES	22,360.00	276,300.00	311,400.00	-	311,400.00	-	311,400.00	-	314,600.00	314,700.00
22020607	OFFICE SUPPORT SERVICES	4,495,000.00	2,980,000.00	3,358,500.00	3,495,000.00	3,358,500.00	1,000,000.00	4,358,500.00	-	4,402,100.00	4,402,200.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**655,600.00**	**738,900.00**	**-**	**738,900.00**	**-**	**738,900.00**	**-**	**746,300.00**	**746,400.00**
22020701	FINANCIAL CONSULTING	-	655,600.00	738,900.00	-	738,900.00	-	738,900.00	-	746,300.00	746,400.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,545,000.00**	**44,755,390.00**	**14,439,490.00**	**2,306,750.00**	**14,439,500.00**	**-**	**14,439,500.00**	**-**	**14,584,000.00**	**14,584,300.00**
22020801	MOTOR VEHICLE FUEL COST	55,000.00	23,840,000.00	6,867,700.00	186,750.00	6,867,700.00	-	6,867,700.00	-	6,936,400.00	6,936,500.00
22020803	PLANT / GENERATOR FUEL COST	1,490,000.00	20,860,000.00	7,509,300.00	2,120,000.00	7,509,300.00	-	7,509,300.00	-	7,584,400.00	7,584,500.00
22020806	COOKING GAS/FUEL COST	-	55,390.00	62,490.00	-	62,500.00	-	62,500.00	-	63,200.00	63,300.00
220209	**FINANCIAL CHARGES - GENERAL**	**776,140.81**	**9,188,610.00**	**10,355,610.00**	**279,263.35**	**10,355,700.00**	**-**	**10,355,700.00**	**-**	**10,459,400.00**	**10,459,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	776,140.81	8,940,000.00	10,075,400.00	279,263.35	10,075,400.00	-	10,075,400.00	-	10,176,200.00	10,176,300.00
22020902	INSURANCE PREMIUM	-	248,610.00	280,210.00	-	280,300.00	-	280,300.00	-	283,200.00	283,300.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**352,192,708.95**	**99,720,860.00**	**92,385,760.00**	**74,314,500.00**	**92,385,800.00**	**1,000,000.00**	**93,385,800.00**	**-**	**94,319,900.00**	**94,320,600.00**
22021001	REFRESHMENT & MEALS	1,133,300.00	5,960,000.00	2,717,000.00	60,000.00	2,717,000.00	-	2,717,000.00	-	2,744,200.00	2,744,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,935,999.00	5,960,000.00	6,717,000.00	3,900,000.00	6,717,000.00	-	6,717,000.00	-	6,784,200.00	6,784,300.00
22021003	PUBLICITY & ADVERTISEMENTS	3,410,000.00	9,536,000.00	5,747,100.00	2,823,000.00	5,747,100.00	-	5,747,100.00	-	5,804,600.00	5,804,700.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	8,940,000.00	4,075,400.00	-	4,075,400.00	-	4,075,400.00	-	4,116,200.00	4,116,300.00
22021007	WELFARE PACKAGES	-	8,940,000.00	5,075,400.00	1,209,000.00	5,075,400.00	-	5,075,400.00	-	5,126,200.00	5,126,300.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	1,380,860.00	1,556,260.00	-	1,556,300.00	-	1,556,300.00	-	1,571,900.00	1,572,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	342,613,409.95	59,004,000.00	66,497,600.00	66,322,500.00	66,497,600.00	1,000,000.00	67,497,600.00	-	68,172,600.00	68,172,700.00
016103800100 - Christian Pilgrims Welfare Board											
2	**EXPENDITURES**	**705,251,617.47**	**2,092,383,840.00**	**3,176,392,640.00**	**1,149,357,565.90**	**2,663,202,190.00**	**-**	**2,663,202,190.00**	**-**	**2,689,835,890.00**	**2,689,839,400.00**
21	**PERSONNEL COST**	**9,061,952.49**	**9,053,300.00**	**9,053,300.00**	**28,517,807.17**	**78,615,090.00**	**-**	**78,615,090.00**	**-**	**79,401,290.00**	**79,401,400.00**
2101	**SALARY**	**7,329,206.92**	**4,929,300.00**	**4,929,300.00**	**4,028,019.51**	**4,759,860.00**	**-**	**4,759,860.00**	**-**	**4,807,460.00**	**4,807,490.00**
210101	**SALARIES AND WAGES**	**7,329,206.92**	**4,929,300.00**	**4,929,300.00**	**4,028,019.51**	**4,759,860.00**	**-**	**4,759,860.00**	**-**	**4,807,460.00**	**4,807,490.00**
21010101	BASIC-SALARY	7,329,206.92	4,929,300.00	4,929,300.00	4,028,019.51	4,759,860.00	-	4,759,860.00	-	4,807,460.00	4,807,490.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**1,732,745.57**	**4,124,000.00**	**4,124,000.00**	**24,489,787.66**	**73,855,230.00**	**-**	**73,855,230.00**	**-**	**74,593,830.00**	**74,593,910.00**
210201	**ALLOWANCES**	**1,732,745.57**	**4,124,000.00**	**4,124,000.00**	**24,489,787.66**	**73,736,160.00**	**-**	**73,736,160.00**	**-**	**74,473,560.00**	**74,473,630.00**
21020102	HOUSING/RENT ALLOWANCE	600,111.33	1,261,400.00	1,261,400.00	921,611.04	1,089,060.00	-	1,089,060.00	-	1,099,960.00	1,099,970.00
21020103	TRANSPORT ALLOWANCE	220,045.50	796,900.00	796,900.00	408,264.12	481,430.00	-	481,430.00	-	486,250.00	486,260.00
21020104	MEAL SUBSIDY	45,887.52	336,400.00	336,400.00	87,582.08	103,320.00	-	103,320.00	-	104,360.00	104,370.00
21020105	UTILITY ALLOWANCE	119,332.86	181,300.00	181,300.00	229,298.64	270,800.00	-	270,800.00	-	273,510.00	273,520.00
21020107	LEAVE ALLOWANCE	244,840.17	515,200.00	515,200.00	402,801.87	479,220.00	-	479,220.00	-	484,020.00	484,030.00
21020135	FURNITURE ALLOWANCE	452,528.19	586,800.00	586,800.00	687,295.61	815,430.00	-	815,430.00	-	823,590.00	823,600.00
21020145	OTHER ALLOWANCES AND BENEFITS	50,000.00	446,000.00	446,000.00	21,752,934.30	70,496,900.00	-	70,496,900.00	-	71,201,870.00	71,201,880.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**119,070.00**	**-**	**119,070.00**	**-**	**120,270.00**	**120,280.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	119,070.00	-	119,070.00	-	120,270.00	120,280.00
22	**OTHER RECURRENT COSTS**	**696,189,664.98**	**2,083,330,540.00**	**3,167,339,340.00**	**1,120,839,758.73**	**2,584,587,100.00**	**-**	**2,584,587,100.00**	**-**	**2,610,434,600.00**	**2,610,438,000.00**
2202	**OVERHEAD COST**	**696,189,664.98**	**2,083,330,540.00**	**3,167,339,340.00**	**1,120,839,758.73**	**2,584,587,100.00**	**-**	**2,584,587,100.00**	**-**	**2,610,434,600.00**	**2,610,438,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**646,502,376.25**	**1,905,089,120.00**	**2,896,351,020.00**	**940,574,911.25**	**2,334,289,200.00**	**-**	**2,334,289,200.00**	**-**	**2,357,632,200.00**	**2,357,632,500.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	107,270.00	2,836,060.00	4,311,760.00	2,303,100.00	2,936,100.00	-	2,936,100.00	-	2,965,500.00	2,965,600.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	646,395,106.25	1,896,995,000.00	2,884,045,200.00	934,021,811.25	2,325,995,000.00	-	2,325,995,000.00	-	2,349,255,000.00	2,349,255,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	5,258,060.00	7,994,060.00	4,250,000.00	5,358,100.00	-	5,358,100.00	-	5,411,700.00	5,411,800.00
220202	**UTILITIES - GENERAL**	**861,610.00**	**4,348,310.00**	**6,611,110.00**	**638,450.00**	**4,548,500.00**	**-**	**4,548,500.00**	**-**	**4,594,200.00**	**4,594,500.00**
22020203	INTERNET ACCESS CHARGES	684,200.00	2,391,160.00	3,635,460.00	542,400.00	2,591,200.00	-	2,591,200.00	-	2,617,200.00	2,617,300.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	177,410.00	1,706,830.00	2,595,030.00	96,050.00	1,706,900.00	-	1,706,900.00	-	1,724,000.00	1,724,100.00
22020206	SEWERAGE CHARGES	-	250,320.00	380,620.00	-	250,400.00	-	250,400.00	-	253,000.00	253,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,419,450.00**	**33,508,960.00**	**50,945,060.00**	**9,038,400.00**	**33,609,200.00**	**-**	**33,609,200.00**	**-**	**33,945,500.00**	**33,946,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,974,450.00	5,012,890.00	7,621,390.00	1,053,300.00	5,012,900.00	-	5,012,900.00	-	5,063,100.00	5,063,200.00
22020302	BOOKS	-	126,480.00	192,380.00	-	126,500.00	-	126,500.00	-	127,800.00	127,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	245,000.00	797,910.00	1,213,210.00	367,000.00	898,000.00	-	898,000.00	-	907,000.00	907,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	22,922,640.00	34,849,940.00	4,629,000.00	22,922,700.00	-	22,922,700.00	-	23,152,000.00	23,152,100.00
22020309	UNIFORMS & OTHER CLOTHING	200,000.00	4,649,040.00	7,068,140.00	2,989,100.00	4,649,100.00	-	4,649,100.00	-	4,695,600.00	4,695,700.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,992,050.00**	**16,756,220.00**	**25,475,620.00**	**11,452,628.81**	**17,062,400.00**	**-**	**17,062,400.00**	**-**	**17,233,300.00**	**17,233,900.00**

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,722,550.00	2,682,240.00	4,078,040.00	2,920,200.00	2,882,300.00	-	2,882,300.00	-	2,911,200.00	2,911,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	17,000.00	1,920,560.00	2,920,060.00	290,000.00	1,920,600.00	-	1,920,600.00	-	1,939,900.00	1,940,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	1,734,000.00	5,186,400.00	7,885,100.00	4,999,428.81	5,186,400.00	-	5,186,400.00	-	5,238,300.00	5,238,400.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,504,500.00	3,882,300.00	5,902,500.00	2,305,000.00	3,988,300.00	-	3,988,300.00	-	4,028,200.00	4,028,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	359,000.00	1,946,190.00	2,958,890.00	59,000.00	1,946,200.00	-	1,946,200.00	-	1,965,700.00	1,965,800.00
22020406	OTHER MAINTENANCE SERVICES	655,000.00	1,138,530.00	1,731,030.00	879,000.00	1,138,600.00	-	1,138,600.00	-	1,150,000.00	1,150,100.00
220205	**TRAINING - GENERAL**	**-**	**2,559,750.00**	**3,891,750.00**	**2,053,000.00**	**2,559,800.00**	**-**	**2,559,800.00**	**-**	**2,585,400.00**	**2,585,500.00**
22020501	LOCAL TRAINING	-	2,559,750.00	3,891,750.00	2,053,000.00	2,559,800.00	-	2,559,800.00	-	2,585,400.00	2,585,500.00
220206	**OTHER SERVICES - GENERAL**	**418,700.00**	**1,597,910.00**	**2,429,710.00**	**690,150.00**	**1,598,100.00**	**-**	**1,598,100.00**	**-**	**1,614,200.00**	**1,614,500.00**
22020601	SECURITY SERVICES	-	1,296,610.00	1,971,310.00	370,000.00	1,296,700.00	-	1,296,700.00	-	1,309,700.00	1,309,800.00
22020605	CLEANING & FUMIGATION SERVICES	31,300.00	259,340.00	394,440.00	283,150.00	259,400.00	-	259,400.00	-	262,000.00	262,100.00
22020606	POSTAGES & COURIER SERVICES	387,400.00	41,960.00	63,960.00	37,000.00	42,000.00	-	42,000.00	-	42,500.00	42,600.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**518,680.00**	**788,880.00**	**106,000.00**	**518,800.00**	**-**	**518,800.00**	**-**	**524,000.00**	**524,200.00**
22020701	FINANCIAL CONSULTING	-	259,340.00	394,440.00	55,000.00	259,400.00	-	259,400.00	-	262,000.00	262,100.00
22020703	LEGAL SERVICES	-	259,340.00	394,440.00	51,000.00	259,400.00	-	259,400.00	-	262,000.00	262,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,181,650.00**	**3,276,000.00**	**4,980,700.00**	**2,891,000.00**	**3,576,100.00**	**-**	**3,576,100.00**	**-**	**3,611,900.00**	**3,612,100.00**
22020801	MOTOR VEHICLE FUEL COST	1,735,950.00	1,296,610.00	1,971,310.00	1,715,000.00	1,596,700.00	-	1,596,700.00	-	1,612,700.00	1,612,800.00
22020803	PLANT / GENERATOR FUEL COST	1,445,700.00	1,979,390.00	3,009,390.00	1,176,000.00	1,979,400.00	-	1,979,400.00	-	1,999,200.00	1,999,300.00
220209	**FINANCIAL CHARGES - GENERAL**	**6,710.73**	**191,390.00**	**291,190.00**	**31,253.46**	**191,400.00**	**-**	**191,400.00**	**-**	**193,400.00**	**193,500.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,710.73	191,390.00	291,190.00	31,253.46	191,400.00	-	191,400.00	-	193,400.00	193,500.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**34,807,118.00**	**115,484,200.00**	**175,574,300.00**	**153,363,965.21**	**186,633,600.00**	**-**	**186,633,600.00**	**-**	**188,500,500.00**	**188,501,300.00**
22021001	REFRESHMENT & MEALS	1,863,600.00	2,155,140.00	3,276,740.00	2,214,800.00	2,155,200.00	-	2,155,200.00	-	2,176,800.00	2,176,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,670,328.00	6,500,220.00	9,882,620.00	6,462,400.00	6,700,300.00	-	6,700,300.00	-	6,767,400.00	6,767,500.00
22021003	PUBLICITY & ADVERTISEMENTS	3,040,000.00	3,551,470.00	5,399,470.00	2,317,000.00	3,500,500.00	-	3,500,500.00	-	3,535,600.00	3,535,700.00
22021004	MEDICAL EXPENSES-LOCAL	-	790,540.00	1,201,940.00	10,000.00	790,600.00	-	790,600.00	-	798,600.00	798,700.00
22021007	WELFARE PACKAGES	1,295,600.00	1,882,890.00	2,862,790.00	1,560,400.00	1,882,900.00	-	1,882,900.00	-	1,901,800.00	1,901,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,014,640.00	1,542,640.00	300,000.00	1,014,700.00	-	1,014,700.00	-	1,024,900.00	1,025,000.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	5,000.00	298,360.00	453,660.00	179,500.00	298,400.00	-	298,400.00	-	301,400.00	301,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	26,932,590.00	99,290,940.00	150,954,440.00	140,319,865.21	170,291,000.00	-	170,291,000.00	-	171,994,000.00	171,994,100.00
016105200100 - African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)											
2	**EXPENDITURES**	**71,644,505.55**	**1,014,900,010.00**	**822,657,010.00**	**49,296,515.17**	**242,353,000.00**	**-**	**242,353,000.00**	**-**	**343,277,100.00**	**393,786,100.00**
22	**OTHER RECURRENT COSTS**	**12,373,805.55**	**14,900,010.00**	**22,657,010.00**	**18,028,515.17**	**42,353,000.00**	**-**	**42,353,000.00**	**-**	**42,777,100.00**	**42,781,100.00**
2202	**OVERHEAD COST**	**12,373,805.55**	**14,900,010.00**	**22,657,010.00**	**18,028,515.17**	**42,353,000.00**	**-**	**42,353,000.00**	**-**	**42,777,100.00**	**42,781,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,439,000.00**	**1,311,200.00**	**1,993,900.00**	**1,704,000.00**	**6,300,000.00**	**-**	**6,300,000.00**	**-**	**6,363,000.00**	**6,363,500.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	725,000.00	29,800.00	45,400.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00

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22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,579,000.00	1,192,000.00	1,812,300.00	1,704,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	29,800.00	45,400.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	135,000.00	29,800.00	45,400.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020109	PER-DIEM/ESTACODES	-	29,800.00	45,400.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220202	**UTILITIES - GENERAL**	**90,000.00**	**89,400.00**	**136,200.00**	**-**	**2,245,400.00**	**-**	**2,245,400.00**	**-**	**2,267,900.00**	**2,268,200.00**
22020203	INTERNET ACCESS CHARGES	-	29,800.00	45,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	29,800.00	45,400.00	-	45,400.00	-	45,400.00	-	45,900.00	46,000.00
22020209	OTHER UTILITY CHARGES	90,000.00	29,800.00	45,400.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,871,000.00**	**3,039,600.00**	**4,621,500.00**	**3,046,000.00**	**5,223,400.00**	**-**	**5,223,400.00**	**-**	**5,275,700.00**	**5,276,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,785,000.00	596,000.00	906,200.00	1,446,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020304	MAGAZINES & PERIODICALS	-	59,600.00	90,700.00	-	5,000.00	-	5,000.00	-	5,100.00	5,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,086,000.00	1,788,000.00	2,718,400.00	1,500,000.00	2,718,400.00	-	2,718,400.00	-	2,745,600.00	2,745,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	596,000.00	906,200.00	100,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**421,000.00**	**2,384,000.00**	**3,625,100.00**	**2,457,000.00**	**2,975,100.00**	**-**	**2,975,100.00**	**-**	**3,005,200.00**	**3,005,800.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000.00	59,600.00	90,700.00	-	90,700.00	-	90,700.00	-	91,700.00	91,800.00
22020402	MAINTENANCE OF OFFICE FURNITURE	40,000.00	119,200.00	181,400.00	-	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	1,192,000.00	1,812,300.00	-	1,812,300.00	-	1,812,300.00	-	1,830,500.00	1,830,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	59,600.00	90,700.00	-	90,700.00	-	90,700.00	-	91,700.00	91,800.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	59,600.00	90,700.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020406	OTHER MAINTENANCE SERVICES	251,000.00	894,000.00	1,359,300.00	2,457,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220205	**TRAINING - GENERAL**	**305,000.00**	**178,800.00**	**272,100.00**	**-**	**3,300,000.00**	**-**	**3,300,000.00**	**-**	**3,333,000.00**	**3,333,300.00**
22020501	LOCAL TRAINING	135,000.00	59,600.00	90,700.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020503	OTHER TRAININGS	-	59,600.00	90,700.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	170,000.00	59,600.00	90,700.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220206	**OTHER SERVICES - GENERAL**	**1,320,000.00**	**1,698,610.00**	**2,583,010.00**	**3,131,000.00**	**5,460,000.00**	**-**	**5,460,000.00**	**-**	**5,514,600.00**	**5,515,000.00**
22020601	SECURITY SERVICES	-	7,160.00	11,060.00	-	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22020605	CLEANING & FUMIGATION SERVICES	40,000.00	894,000.00	1,359,300.00	626,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020606	POSTAGES & COURIER SERVICES	-	59,600.00	90,700.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020607	OFFICE SUPPORT SERVICES	1,280,000.00	737,850.00	1,121,950.00	2,505,000.00	3,760,000.00	-	3,760,000.00	-	3,797,600.00	3,797,700.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**149,000.00**	**226,800.00**	**-**	**1,400,000.00**	**-**	**1,400,000.00**	**-**	**1,414,000.00**	**1,414,300.00**
22020701	FINANCIAL CONSULTING	-	59,600.00	90,700.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	59,600.00	90,700.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020703	LEGAL SERVICES	-	29,800.00	45,400.00	-	400,000.00	-	400,000.00	-	404,000.00	404,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**223,000.00**	**298,000.00**	**453,500.00**	**62,000.00**	**2,000,000.00**	**-**	**2,000,000.00**	**-**	**2,020,000.00**	**2,020,300.00**
22020801	MOTOR VEHICLE FUEL COST	-	119,200.00	181,400.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	223,000.00	119,200.00	181,400.00	62,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020803	PLANT / GENERATOR FUEL COST	-	59,600.00	90,700.00	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**200,305.55**	**119,200.00**	**181,400.00**	**5,515.17**	**200,000.00**	**-**	**200,000.00**	**-**	**202,000.00**	**202,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	200,305.55	119,200.00	181,400.00	5,515.17	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,504,500.00**	**5,632,200.00**	**8,563,500.00**	**7,623,000.00**	**13,249,100.00**	**-**	**13,249,100.00**	**-**	**13,381,700.00**	**13,382,500.00**
22021001	REFRESHMENT & MEALS	-	29,800.00	45,400.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	596,000.00	906,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	29,800.00	45,400.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021007	WELFARE PACKAGES	-	59,600.00	90,700.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	89,400.00	136,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	59,600.00	90,700.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,146,500.00	1,192,000.00	1,812,300.00	4,206,000.00	1,812,300.00	-	1,812,300.00	-	1,830,500.00	1,830,600.00
22021026	MONITORING AND EVALUATION RECURRENT	358,000.00	3,576,000.00	5,436,800.00	3,417,000.00	5,436,800.00	-	5,436,800.00	-	5,491,200.00	5,491,300.00
23	**CAPITAL EXPENDITURE**	**59,270,700.00**	**1,000,000,000.00**	**800,000,000.00**	**31,268,000.00**	**200,000,000.00**	**-**	**200,000,000.00**	**-**	**300,500,000.00**	**351,005,000.00**
2301	**FIXED ASSETS PURCHASED**	**450,000.00**	**-**	**-**	**-**	**-**	**200,000,000.00**	**200,000,000.00**	**-**	**250,000,000.00**	**300,000,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**450,000.00**	**-**	**-**	**-**	**-**	**200,000,000.00**	**200,000,000.00**	**-**	**250,000,000.00**	**300,000,000.00**
23010142	PURCHASE OF OFFICE EQUIPMENTS	450,000.00	-	-	-	-	-	-	-	-	-
23010146	PURCHASE OF ICT EQUPMENTS	-	-	-	-	-	200,000,000.00	200,000,000.00	-	250,000,000.00	300,000,000.00
2302	**CONSTRUCTION / PROVISION**	**-**	**950,000,000.00**	**750,000,000.00**	**16,414,000.00**	**200,000,000.00**	**(200,000,000.00)**	**-**	**-**	**50,500,000.00**	**51,005,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**950,000,000.00**	**750,000,000.00**	**16,414,000.00**	**200,000,000.00**	**(200,000,000.00)**	**-**	**-**	**50,500,000.00**	**51,005,000.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	550,000,000.00	550,000,000.00	16,414,000.00	-	-	-	-	-	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	400,000,000.00	200,000,000.00	-	200,000,000.00	(200,000,000.00)	-	-	50,500,000.00	51,005,000.00
2305	**OTHER CAPITAL PROJECTS**	**58,820,700.00**	**50,000,000.00**	**50,000,000.00**	**14,854,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**58,820,700.00**	**50,000,000.00**	**50,000,000.00**	**14,854,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	21,809,800.00	30,000,000.00	30,000,000.00	14,854,000.00	-	-	-	-	-	-
23050103	MONITORING AND EVALUATION	37,010,900.00	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
016105400100 - Adamawa State Information Technology Development Agency (ASITDA)											
2	**EXPENDITURES**	**-**	**1,441,234,410.00**	**1,748,874,510.00**	**-**	**250,000,000.00**	**-**	**250,000,000.00**	**-**	**252,500,100.00**	**252,506,100.00**
22	**OTHER RECURRENT COSTS**	**-**	**591,234,410.00**	**898,874,510.00**	**-**	**250,000,000.00**	**-**	**250,000,000.00**	**-**	**252,500,100.00**	**252,506,100.00**
2202	**OVERHEAD COST**	**-**	**591,234,410.00**	**898,874,510.00**	**-**	**250,000,000.00**	**-**	**250,000,000.00**	**-**	**252,500,100.00**	**252,506,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**210,888,640.00**	**320,620,140.00**	**-**	**73,043,000.00**	**-**	**73,043,000.00**	**-**	**73,773,500.00**	**73,774,400.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	12,349,120.00	18,774,820.00	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	9,011,520.00	13,700,520.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	66,752,000.00	101,484,800.00	-	16,043,000.00	-	16,043,000.00	-	16,203,500.00	16,203,600.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	18,499,840.00	28,125,840.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	7,152,000.00	10,873,500.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	28,608,000.00	43,493,600.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	14,304,000.00	21,746,900.00	-	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	26,224,000.00	39,869,100.00	-	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
22020109	PER-DIEM/ESTACODES	-	27,988,160.00	42,551,060.00	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
220202	**UTILITIES - GENERAL**	**-**	**64,320,320.00**	**97,788,820.00**	**-**	**21,080,000.00**	**-**	**21,080,000.00**	**-**	**21,290,800.00**	**21,291,600.00**
22020201	ELECTRICITY CHARGES	-	715,200.00	1,087,500.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020202	TELEPHONE CHARGES	-	95,360.00	145,160.00	-	40,000.00	-	40,000.00	-	40,400.00	40,500.00
22020203	INTERNET ACCESS CHARGES	-	23,840,000.00	36,244,600.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	7,152,000.00	10,873,500.00	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020206	SEWERAGE CHARGES	-	47,680.00	72,580.00	-	20,000.00	-	20,000.00	-	20,200.00	20,300.00
22020207	LEASED COMMUNICATION LINES(S)	-	47,680.00	72,580.00	-	20,000.00	-	20,000.00	-	20,200.00	20,300.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	28,608,000.00	43,493,600.00	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020209	OTHER UTILITY CHARGES	-	3,814,400.00	5,799,300.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**11,300,160.00**	**17,180,260.00**	**-**	**4,077,000.00**	**-**	**4,077,000.00**	**-**	**4,117,800.00**	**4,118,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	7,628,800.00	11,598,300.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020304	MAGAZINES & PERIODICALS	-	47,680.00	72,580.00	-	27,000.00	-	27,000.00	-	27,300.00	27,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	476,800.00	725,000.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	762,880.00	1,159,880.00	-	350,000.00	-	350,000.00	-	353,500.00	353,600.00
22020312	OTHER MATERIALS AND SUPPLIES	-	2,384,000.00	3,624,500.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**30,038,400.00**	**45,668,900.00**	**-**	**15,000,000.00**	**-**	**15,000,000.00**	**-**	**15,150,000.00**	**15,150,700.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	5,721,600.00	8,698,800.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	4,768,000.00	7,249,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	7,152,000.00	10,873,500.00	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	2,384,000.00	3,624,500.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00

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22020405	MAINTENANCE OF PLANTS/GENERATORS	-	4,291,200.00	6,524,100.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020406	OTHER MAINTENANCE SERVICES	-	1,907,200.00	2,899,700.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	3,814,400.00	5,799,300.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220205	**TRAINING - GENERAL**	**-**	**42,867,190.00**	**65,172,490.00**	**-**	**20,500,000.00**	**-**	**20,500,000.00**	**-**	**20,705,000.00**	**20,705,400.00**
22020501	LOCAL TRAINING	-	8,105,600.00	12,323,300.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020502	INTERNATIONAL TRAINING	-	19,072,000.00	28,995,700.00	-	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
22020503	OTHER TRAININGS	-	6,153,590.00	9,355,590.00	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	9,536,000.00	14,497,900.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
220206	**OTHER SERVICES - GENERAL**	**-**	**21,932,800.00**	**33,345,500.00**	**-**	**11,700,000.00**	**-**	**11,700,000.00**	**-**	**11,817,000.00**	**11,817,600.00**
22020601	SECURITY SERVICES	-	2,384,000.00	3,624,500.00	-	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020602	OFFICE RENT	-	4,768,000.00	7,249,000.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020603	RESIDENTIAL RENT	-	9,536,000.00	14,497,900.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	1,430,400.00	2,174,800.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020606	POSTAGES & COURIER SERVICES	-	2,384,000.00	3,624,500.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020607	OFFICE SUPPORT SERVICES	-	1,430,400.00	2,174,800.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**6,198,400.00**	**9,424,000.00**	**-**	**3,600,000.00**	**-**	**3,600,000.00**	**-**	**3,636,000.00**	**3,636,500.00**
22020701	FINANCIAL CONSULTING	-	476,800.00	725,000.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	2,384,000.00	3,624,500.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020703	LEGAL SERVICES	-	476,800.00	725,000.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020704	ENGINEERING SERVICES	-	476,800.00	725,000.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020709	OTHER CONSULTING SERVICES	-	2,384,000.00	3,624,500.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**22,409,600.00**	**34,070,200.00**	**-**	**10,500,000.00**	**-**	**10,500,000.00**	**-**	**10,605,000.00**	**10,605,300.00**
22020801	MOTOR VEHICLE FUEL COST	-	9,536,000.00	14,497,900.00	-	4,500,000.00	-	4,500,000.00	-	4,545,000.00	4,545,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	7,152,000.00	10,873,500.00	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020803	PLANT / GENERATOR FUEL COST	-	5,721,600.00	8,698,800.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**1,430,400.00**	**2,175,000.00**	**-**	**600,000.00**	**-**	**600,000.00**	**-**	**606,000.00**	**606,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	476,800.00	725,000.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020903	OTHER FINANCIAL CHARGES	-	953,600.00	1,450,000.00	-	400,000.00	-	400,000.00	-	404,000.00	404,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**179,848,500.00**	**273,429,200.00**	**-**	**89,900,000.00**	**-**	**89,900,000.00**	**-**	**90,799,000.00**	**90,800,100.00**
22021001	REFRESHMENT & MEALS	-	6,198,880.00	9,424,380.00	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	6,675,200.00	10,148,600.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	66,846,890.00	101,628,990.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	3,337,600.00	5,074,300.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021007	WELFARE PACKAGES	-	3,814,400.00	5,799,300.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,430,400.00	2,174,800.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	715,200.00	1,087,500.00	-	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	3,814,400.00	5,799,300.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	1,192,000.00	1,812,300.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	47,679,530.00	72,488,430.00	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22021026	MONITORING AND EVALUATION RECURRENT	-	38,144,000.00	57,991,300.00	-	17,000,000.00	-	17,000,000.00	-	17,170,000.00	17,170,100.00
23	**CAPITAL EXPENDITURE**	**-**	**850,000,000.00**	**850,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2302	**CONSTRUCTION / PROVISION**	**-**	**350,000,000.00**	**350,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**350,000,000.00**	**350,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	350,000,000.00	350,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**500,000,000.00**	**500,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**500,000,000.00**	**500,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050102	COMPUTER SOFTWARE ACQUISITION	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	300,000,000.00	300,000,000.00	-	-	-	-	-	-	-
016105600100 - State Action on Business Enabling Reforms (SABER)											
2	**EXPENDITURES**	**-**	**14,119,200,000.00**	**16,681,226,200.00**	**1,251,304,724.47**	**4,189,596,860.00**	**(500,000,000.00)**	**3,689,596,860.00**	**-**	**3,726,493,300.00**	**3,762,549,210.00**
21	**PERSONNEL COST**	**-**	**-**	**-**	**-**	**13,903,960.00**	**-**	**13,903,960.00**	**-**	**14,043,000.00**	**14,043,010.00**
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**-**	**-**	**-**	**13,903,960.00**	**-**	**13,903,960.00**	**-**	**14,043,000.00**	**14,043,010.00**
210201	**ALLOWANCES**	**-**	**-**	**-**	**-**	**13,903,960.00**	**-**	**13,903,960.00**	**-**	**14,043,000.00**	**14,043,010.00**
21020145	OTHER ALLOWANCES AND BENEFITS	-	-	-	-	13,903,960.00	-	13,903,960.00	-	14,043,000.00	14,043,010.00
22	**OTHER RECURRENT COSTS**	**-**	**119,200,000.00**	**181,226,200.00**	**49,038,289.28**	**106,342,900.00**	**-**	**106,342,900.00**	**-**	**107,406,400.00**	**107,411,500.00**
2202	**OVERHEAD COST**	**-**	**119,200,000.00**	**181,226,200.00**	**49,038,289.28**	**106,342,900.00**	**-**	**106,342,900.00**	**-**	**107,406,400.00**	**107,411,500.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**30,396,000.00**	**46,212,300.00**	**15,734,000.00**	**28,042,900.00**	**-**	**28,042,900.00**	**-**	**28,323,400.00**	**28,324,100.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	19,072,000.00	28,995,800.00	8,704,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	2,500,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	4,172,000.00	6,342,900.00	3,450,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	4,172,000.00	6,342,900.00	1,080,000.00	6,342,900.00	-	6,342,900.00	-	6,406,400.00	6,406,500.00
22020109	PER-DIEM/ESTACODES	-	2,980,000.00	4,530,700.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220202	**UTILITIES - GENERAL**	**-**	**8,940,000.00**	**13,591,900.00**	**-**	**2,700,000.00**	**-**	**2,700,000.00**	**-**	**2,727,000.00**	**2,727,600.00**
22020201	ELECTRICITY CHARGES	-	-	-	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020202	TELEPHONE CHARGES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020203	INTERNET ACCESS CHARGES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	7,152,000.00	10,873,500.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020209	OTHER UTILITY CHARGES	-	1,788,000.00	2,718,400.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**16,688,000.00**	**25,371,500.00**	**9,200,700.00**	**6,600,000.00**	**-**	**6,600,000.00**	**-**	**6,666,000.00**	**6,666,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	8,940,000.00	13,591,800.00	9,200,700.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	2,980,000.00	4,530,700.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	4,768,000.00	7,249,000.00	-	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**8,940,000.00**	**13,592,200.00**	**3,631,000.00**	**13,800,000.00**	**-**	**13,800,000.00**	**-**	**13,938,000.00**	**13,938,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	1,192,000.00	1,812,300.00	941,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	1,192,000.00	1,812,300.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	2,980,000.00	4,530,700.00	659,000.00	3,800,000.00	-	3,800,000.00	-	3,838,000.00	3,838,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	596,000.00	906,200.00	451,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020406	OTHER MAINTENANCE SERVICES	-	2,980,000.00	4,530,700.00	1,580,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220205	**TRAINING - GENERAL**	**-**	**8,940,000.00**	**13,592,000.00**	**1,634,000.00**	**7,000,000.00**	**-**	**7,000,000.00**	**-**	**7,070,000.00**	**7,070,400.00**
22020501	LOCAL TRAINING	-	2,980,000.00	4,530,700.00	350,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020503	OTHER TRAININGS	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	5,960,000.00	9,061,300.00	1,284,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
220206	**OTHER SERVICES - GENERAL**	**-**	**1,192,000.00**	**1,812,300.00**	**525,000.00**	**4,300,000.00**	**-**	**4,300,000.00**	**-**	**4,343,000.00**	**4,343,500.00**
22020601	SECURITY SERVICES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020602	OFFICE RENT	-	-	-	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020606	POSTAGES & COURIER SERVICES	-	-	-	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020607	OFFICE SUPPORT SERVICES	-	1,192,000.00	1,812,300.00	525,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**11,920,000.00**	**18,122,600.00**	**4,690,000.00**	**3,000,000.00**	**-**	**3,000,000.00**	**-**	**3,030,000.00**	**3,030,300.00**
22020701	FINANCIAL CONSULTING	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	5,960,000.00	9,061,300.00	4,440,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020709	OTHER CONSULTING SERVICES	-	5,960,000.00	9,061,300.00	250,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**4,172,000.00**	**6,343,000.00**	**1,650,000.00**	**7,000,000.00**	**-**	**7,000,000.00**	**-**	**7,070,000.00**	**7,070,200.00**
22020801	MOTOR VEHICLE FUEL COST	-	2,980,000.00	4,530,700.00	1,450,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020803	PLANT / GENERATOR FUEL COST	-	1,192,000.00	1,812,300.00	200,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**596,000.00**	**906,200.00**	**750,289.28**	**200,000.00**	**-**	**200,000.00**	**-**	**202,000.00**	**202,100.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	596,000.00	906,200.00	750,289.28	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**27,416,000.00**	**41,682,200.00**	**11,223,300.00**	**33,700,000.00**	**-**	**33,700,000.00**	**-**	**34,037,000.00**	**34,038,300.00**
22021001	REFRESHMENT & MEALS	-	2,980,000.00	4,530,700.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	2,980,000.00	4,530,700.00	2,195,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	1,788,000.00	2,718,400.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	2,384,000.00	3,624,500.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021007	WELFARE PACKAGES	-	2,980,000.00	4,530,700.00	1,050,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	596,000.00	906,200.00	483,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021022	YOUTH CORPERS ALLOWANCE	-	-	-	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	2,980,000.00	4,530,700.00	2,835,300.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	-	-	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	4,768,000.00	7,249,000.00	2,110,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021026	MONITORING AND EVALUATION RECURRENT	-	5,960,000.00	9,061,300.00	2,550,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
23	**CAPITAL EXPENDITURE**	**-**	**14,000,000,000.00**	**16,500,000,000.00**	**1,202,266,435.19**	**4,069,350,000.00**	**(500,000,000.00)**	**3,569,350,000.00**	**-**	**3,605,043,900.00**	**3,641,094,700.00**
2305	**OTHER CAPITAL PROJECTS**	**-**	**14,000,000,000.00**	**16,500,000,000.00**	**1,202,266,435.19**	**4,069,350,000.00**	**(500,000,000.00)**	**3,569,350,000.00**	**-**	**3,605,043,900.00**	**3,641,094,700.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**14,000,000,000.00**	**16,500,000,000.00**	**1,202,266,435.19**	**4,069,350,000.00**	**(500,000,000.00)**	**3,569,350,000.00**	**-**	**3,605,043,900.00**	**3,641,094,700.00**
23050102	COMPUTER SOFTWARE ACQUISITION	-	14,000,000,000.00	16,500,000,000.00	1,202,266,435.19	4,069,350,000.00	(500,000,000.00)	3,569,350,000.00	-	3,605,043,900.00	3,641,094,700.00
016105700100 - Adamawa State Social Investment Programme Agency (ADSSIPA)											
2	**EXPENDITURES**	**-**	**219,760,000.00**	**224,303,500.00**	**-**	**137,183,900.00**	**-**	**137,183,900.00**	**-**	**138,555,840.00**	**139,448,550.00**
21	**PERSONNEL COST**	**-**	**-**	**-**	**-**	**13,423,900.00**	**-**	**13,423,900.00**	**-**	**13,558,140.00**	**13,558,150.00**
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**-**	**-**	**-**	**13,423,900.00**	**-**	**13,423,900.00**	**-**	**13,558,140.00**	**13,558,150.00**
210201	**ALLOWANCES**	**-**	**-**	**-**	**-**	**13,423,900.00**	**-**	**13,423,900.00**	**-**	**13,558,140.00**	**13,558,150.00**
21020145	OTHER ALLOWANCES AND BENEFITS	-	-	-	-	13,423,900.00	-	13,423,900.00	-	13,558,140.00	13,558,150.00
22	**OTHER RECURRENT COSTS**	**-**	**35,760,000.00**	**40,303,500.00**	**-**	**35,760,000.00**	**-**	**35,760,000.00**	**-**	**36,117,700.00**	**36,121,600.00**
2202	**OVERHEAD COST**	**-**	**35,760,000.00**	**40,303,500.00**	**-**	**35,760,000.00**	**-**	**35,760,000.00**	**-**	**36,117,700.00**	**36,121,600.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**9,118,800.00**	**10,277,200.00**	**-**	**11,000,000.00**	**10,994,000.00**	**21,994,000.00**	**-**	**22,214,000.00**	**22,214,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	5,721,600.00	6,448,400.00	-	5,000,000.00	13,994,000.00	18,994,000.00	-	19,184,000.00	19,184,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	1,000,000.00	(1,000,000.00)	-	-	-	100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	1,000,000.00	(1,000,000.00)	-	-	-	100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	1,251,600.00	1,410,600.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	1,251,600.00	1,410,600.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020109	PER-DIEM/ESTACODES	-	894,000.00	1,007,600.00	-	1,000,000.00	(1,000,000.00)	-	-	-	100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220202	**UTILITIES - GENERAL**	**-**	**2,682,000.00**	**3,022,700.00**	**-**	**1,300,000.00**	**(1,200,000.00)**	**100,000.00**	**-**	**101,000.00**	**101,400.00**
22020201	ELECTRICITY CHARGES	-	-	-	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020202	TELEPHONE CHARGES	-	-	-	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	2,145,600.00	2,418,100.00	-	1,000,000.00	(1,000,000.00)	-	-	-	100.00
22020209	OTHER UTILITY CHARGES	-	536,400.00	604,600.00	-	200,000.00	(200,000.00)	-	-	-	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**5,006,400.00**	**5,642,400.00**	**-**	**4,200,000.00**	**-**	**4,200,000.00**	**-**	**4,242,000.00**	**4,242,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	2,682,000.00	3,022,700.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	894,000.00	1,007,600.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	1,430,400.00	1,612,100.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**2,682,000.00**	**3,023,000.00**	**-**	**1,866,000.00**	**-**	**1,866,000.00**	**-**	**1,884,700.00**	**1,885,200.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	357,600.00	403,100.00	-	358,600.00	-	358,600.00	-	362,200.00	362,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	357,600.00	403,100.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	894,000.00	1,007,600.00	-	800,000.00	-	800,000.00	-	808,000.00	808,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	178,800.00	201,600.00	-	178,800.00	-	178,800.00	-	180,600.00	180,700.00
22020406	OTHER MAINTENANCE SERVICES	-	894,000.00	1,007,600.00	-	328,600.00	-	328,600.00	-	331,900.00	332,000.00
220205	**TRAINING - GENERAL**	**-**	**2,682,000.00**	**3,022,700.00**	**-**	**3,300,000.00**	**(3,300,000.00)**	**-**	**-**	**-**	**300.00**
22020501	LOCAL TRAINING	-	894,000.00	1,007,600.00	-	800,000.00	(800,000.00)	-	-	-	100.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	500,000.00	(500,000.00)	-	-	-	100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	1,788,000.00	2,015,100.00	-	2,000,000.00	(2,000,000.00)	-	-	-	100.00
220206	**OTHER SERVICES - GENERAL**	**-**	**357,600.00**	**403,100.00**	**-**	**300,000.00**	**-**	**300,000.00**	**-**	**303,000.00**	**303,100.00**
22020607	OFFICE SUPPORT SERVICES	-	357,600.00	403,100.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**3,576,000.00**	**4,030,200.00**	**-**	**3,200,000.00**	**(3,000,000.00)**	**200,000.00**	**-**	**202,000.00**	**202,300.00**
22020701	FINANCIAL CONSULTING	-	-	-	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	1,788,000.00	2,015,100.00	-	1,500,000.00	(1,500,000.00)	-	-	-	100.00
22020709	OTHER CONSULTING SERVICES	-	1,788,000.00	2,015,100.00	-	1,500,000.00	(1,500,000.00)	-	-	-	100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**1,251,600.00**	**1,410,700.00**	**-**	**1,000,000.00**	**(500,000.00)**	**500,000.00**	**-**	**505,000.00**	**505,200.00**
22020801	MOTOR VEHICLE FUEL COST	-	894,000.00	1,007,600.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020803	PLANT / GENERATOR FUEL COST	-	357,600.00	403,100.00	-	500,000.00	(500,000.00)	-	-	-	100.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**178,800.00**	**201,600.00**	**-**	**150,000.00**	**-**	**150,000.00**	**-**	**151,500.00**	**151,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	178,800.00	201,600.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**8,224,800.00**	**9,269,900.00**	**-**	**9,444,000.00**	**(2,994,000.00)**	**6,450,000.00**	**-**	**6,514,500.00**	**6,515,500.00**
22021001	REFRESHMENT & MEALS	-	894,000.00	1,007,600.00	-	800,000.00	-	800,000.00	-	808,000.00	808,100.00

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22021002	HONORARIUM & SITTING ALLOWANCE	-	894,000.00	1,007,600.00	-	894,000.00	(894,000.00)	-	-	-	100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	536,400.00	604,600.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	715,200.00	806,100.00	-	700,000.00	(700,000.00)	-	-	-	100.00
22021007	WELFARE PACKAGES	-	894,000.00	1,007,600.00	-	800,000.00	(800,000.00)	-	-	-	100.00
22021014	BUDGET PREPARATION EXPENSIS	-	178,800.00	201,600.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	894,000.00	1,007,600.00	-	500,000.00	(500,000.00)	-	-	-	100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	-	-	-	100,000.00	(100,000.00)	-	-	-	100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	1,430,400.00	1,612,100.00	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22021026	MONITORING AND EVALUATION RECURRENT	-	1,788,000.00	2,015,100.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
23	**CAPITAL EXPENDITURE**	**-**	**184,000,000.00**	**184,000,000.00**	**-**	**88,000,000.00**	**-**	**88,000,000.00**	**-**	**88,880,000.00**	**89,768,800.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**73,000,000.00**	**73,000,000.00**	**-**	**28,000,000.00**	**-**	**28,000,000.00**	**-**	**28,280,000.00**	**28,562,800.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**73,000,000.00**	**73,000,000.00**	**-**	**28,000,000.00**	**-**	**28,000,000.00**	**-**	**28,280,000.00**	**28,562,800.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	28,000,000.00	28,000,000.00	-	28,000,000.00	-	28,000,000.00	-	28,280,000.00	28,562,800.00
23010113	PURCHASE OF COMPUTERS	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-	-
23010119	PURCHASE OF POWER GENERATING SET	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	-	12,000,000.00	12,000,000.00	-	-	-	-	-	-	-
23010146	PURCHASE OF ICT EQUPMENTS	-	18,000,000.00	18,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**60,000,000.00**	**60,000,000.00**	**-**	**60,000,000.00**	**-**	**60,000,000.00**	**-**	**60,600,000.00**	**61,206,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**60,000,000.00**	**60,000,000.00**	**-**	**60,000,000.00**	**-**	**60,000,000.00**	**-**	**60,600,000.00**	**61,206,000.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	60,000,000.00	60,000,000.00	-	60,000,000.00	-	60,000,000.00	-	60,600,000.00	61,206,000.00
2305	**OTHER CAPITAL PROJECTS**	**-**	**51,000,000.00**	**51,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**51,000,000.00**	**51,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050102	COMPUTER SOFTWARE ACQUISITION	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	21,000,000.00	21,000,000.00	-	-	-	-	-	-	-
016105800100 - Adamawa State Investment Promotion Agency (ADIPA)											
2	**EXPENDITURES**	**-**	**35,764,000.00**	**54,376,900.00**	**-**	**303,000,000.00**	**500,000,000.00**	**803,000,000.00**	**-**	**811,030,000.00**	**811,035,400.00**
22	**OTHER RECURRENT COSTS**	**-**	**35,764,000.00**	**54,376,900.00**	**-**	**303,000,000.00**	**500,000,000.00**	**803,000,000.00**	**-**	**811,030,000.00**	**811,035,400.00**
2202	**OVERHEAD COST**	**-**	**35,764,000.00**	**54,376,900.00**	**-**	**303,000,000.00**	**500,000,000.00**	**803,000,000.00**	**-**	**811,030,000.00**	**811,035,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**9,118,800.00**	**13,864,100.00**	**-**	**102,000,000.00**	**130,000,000.00**	**232,000,000.00**	**-**	**234,320,000.00**	**234,320,900.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	5,721,600.00	8,699,000.00	-	16,000,000.00	-	16,000,000.00	-	16,160,000.00	16,160,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	12,000,000.00	20,000,000.00	32,000,000.00	-	32,320,000.00	32,320,100.00

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22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	6,000,000.00	40,000,000.00	46,000,000.00	-	46,460,000.00	46,460,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	1,251,600.00	1,902,900.00	-	5,000,000.00	30,000,000.00	35,000,000.00	-	35,350,000.00	35,350,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	-	-	10,000,000.00	40,000,000.00	50,000,000.00	-	50,500,000.00	50,500,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	1,251,600.00	1,902,900.00	-	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020109	PER-DIEM/ESTACODES	-	894,000.00	1,359,300.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
220202	**UTILITIES - GENERAL**	**-**	**2,682,000.00**	**4,077,800.00**	**-**	**17,500,000.00**	**-**	**17,500,000.00**	**-**	**17,675,000.00**	**17,675,600.00**
22020201	ELECTRICITY CHARGES	-	-	-	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020202	TELEPHONE CHARGES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020203	INTERNET ACCESS CHARGES	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	2,145,600.00	3,262,100.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020209	OTHER UTILITY CHARGES	-	536,400.00	815,700.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**5,006,400.00**	**7,611,800.00**	**-**	**11,500,000.00**	**-**	**11,500,000.00**	**-**	**11,615,000.00**	**11,615,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	2,682,000.00	4,077,700.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	894,000.00	1,359,300.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	1,430,400.00	2,174,800.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**2,684,000.00**	**4,081,200.00**	**-**	**19,000,000.00**	**-**	**19,000,000.00**	**-**	**19,190,000.00**	**19,190,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	358,600.00	545,300.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	358,600.00	545,300.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	894,000.00	1,359,300.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	178,800.00	272,000.00	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020406	OTHER MAINTENANCE SERVICES	-	894,000.00	1,359,300.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220205	**TRAINING - GENERAL**	**-**	**2,682,000.00**	**4,077,700.00**	**-**	**57,000,000.00**	**-**	**57,000,000.00**	**-**	**57,570,000.00**	**57,570,400.00**
22020501	LOCAL TRAINING	-	894,000.00	1,359,300.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,120,100.00
22020503	OTHER TRAININGS	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00

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22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	1,788,000.00	2,718,400.00	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,250,100.00
220206	**OTHER SERVICES - GENERAL**	**-**	**358,600.00**	**545,300.00**	**-**	**24,500,000.00**	**-**	**24,500,000.00**	**-**	**24,745,000.00**	**24,745,600.00**
22020601	SECURITY SERVICES	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020602	OFFICE RENT	-	-	-	-	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,120,100.00
22020603	RESIDENTIAL RENT	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	-	-	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020606	POSTAGES & COURIER SERVICES	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020607	OFFICE SUPPORT SERVICES	-	358,600.00	545,300.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**3,576,000.00**	**5,436,800.00**	**-**	**3,000,000.00**	**370,000,000.00**	**373,000,000.00**	**-**	**376,730,000.00**	**376,730,400.00**
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	1,788,000.00	2,718,400.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020705	ARCHITECTURAL SERVICES	-	-	-	-	-	70,000,000.00	70,000,000.00	-	70,700,000.00	70,700,100.00
22020706	SURVEYING SERVICES	-	-	-	-	-	100,000,000.00	100,000,000.00	-	101,000,000.00	101,000,100.00
22020709	OTHER CONSULTING SERVICES	-	1,788,000.00	2,718,400.00	-	2,500,000.00	200,000,000.00	202,500,000.00	-	204,525,000.00	204,525,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**1,252,600.00**	**1,904,600.00**	**-**	**6,000,000.00**	**-**	**6,000,000.00**	**-**	**6,060,000.00**	**6,060,200.00**
22020801	MOTOR VEHICLE FUEL COST	-	894,000.00	1,359,300.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020803	PLANT / GENERATOR FUEL COST	-	358,600.00	545,300.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**178,800.00**	**272,000.00**	**-**	**2,000,000.00**	**-**	**2,000,000.00**	**-**	**2,020,000.00**	**2,020,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	178,800.00	272,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**8,224,800.00**	**12,505,600.00**	**-**	**60,500,000.00**	**-**	**60,500,000.00**	**-**	**61,105,000.00**	**61,106,200.00**
22021001	REFRESHMENT & MEALS	-	894,000.00	1,359,300.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	894,000.00	1,359,300.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	536,400.00	815,700.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	715,200.00	1,087,500.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021007	WELFARE PACKAGES	-	894,000.00	1,359,300.00	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	178,800.00	272,000.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	894,000.00	1,359,300.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	1,430,400.00	2,174,800.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021026	MONITORING AND EVALUATION RECURRENT	-	1,788,000.00	2,718,400.00	-	9,000,000.00	-	9,000,000.00	-	9,090,000.00	9,090,100.00
016105900100 - Adamawa State Peace Commission											
2	**EXPENDITURES**	**-**	**-**	**-**	**-**	**259,700,000.00**	**500,000,000.00**	**759,700,000.00**	**-**	**767,297,000.00**	**767,302,100.00**
22	**OTHER RECURRENT COSTS**	**-**	**-**	**-**	**-**	**259,700,000.00**	**500,000,000.00**	**759,700,000.00**	**-**	**767,297,000.00**	**767,302,100.00**
2202	**OVERHEAD COST**	**-**	**-**	**-**	**-**	**259,700,000.00**	**500,000,000.00**	**759,700,000.00**	**-**	**767,297,000.00**	**767,302,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**-**	**-**	**-**	**28,700,000.00**	**302,000,000.00**	**330,700,000.00**	**-**	**334,007,000.00**	**334,007,700.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	5,000,000.00	205,000,000.00	210,000,000.00	-	212,100,000.00	212,100,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	3,700,000.00	-	3,700,000.00	-	3,737,000.00	3,737,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	-	5,000,000.00	97,000,000.00	102,000,000.00	-	103,020,000.00	103,020,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020109	PER-DIEM/ESTACODES	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220202	**UTILITIES - GENERAL**	**-**	**-**	**-**	**-**	**8,300,000.00**	**-**	**8,300,000.00**	**-**	**8,383,000.00**	**8,383,600.00**
22020201	ELECTRICITY CHARGES	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020202	TELEPHONE CHARGES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020203	INTERNET ACCESS CHARGES	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	-	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020209	OTHER UTILITY CHARGES	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**-**	**-**	**-**	**10,500,000.00**	**-**	**10,500,000.00**	**-**	**10,605,000.00**	**10,605,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**10,500,000.00**	**-**	**10,500,000.00**	**-**	**10,605,000.00**	**10,605,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220205	**TRAINING - GENERAL**	**-**	**-**	**-**	**-**	**13,500,000.00**	**-**	**13,500,000.00**	**-**	**13,635,000.00**	**13,635,400.00**
22020501	LOCAL TRAINING	-	-	-	-	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020503	OTHER TRAININGS	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220206	**OTHER SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**17,000,000.00**	**-**	**17,000,000.00**	**-**	**17,170,000.00**	**17,170,600.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020601	SECURITY SERVICES	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020602	OFFICE RENT	-	-	-	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020603	RESIDENTIAL RENT	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020606	POSTAGES & COURIER SERVICES	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**4,500,000.00**	**-**	**4,500,000.00**	**-**	**4,545,000.00**	**4,545,300.00**
22020701	FINANCIAL CONSULTING	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020709	OTHER CONSULTING SERVICES	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**-**	**-**	**-**	**8,500,000.00**	**88,000,000.00**	**96,500,000.00**	**-**	**97,465,000.00**	**97,465,200.00**
22020801	MOTOR VEHICLE FUEL COST	-	-	-	-	4,500,000.00	88,000,000.00	92,500,000.00	-	93,425,000.00	93,425,100.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**-**	**-**	**-**	**1,000,000.00**	**5,000,000.00**	**6,000,000.00**	**-**	**6,060,000.00**	**6,060,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	-	1,000,000.00	5,000,000.00	6,000,000.00	-	6,060,000.00	6,060,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**-**	**-**	**-**	**157,200,000.00**	**105,000,000.00**	**262,200,000.00**	**-**	**264,822,000.00**	**264,823,300.00**
22021001	REFRESHMENT & MEALS	-	-	-	-	25,000,000.00	100,000,000.00	125,000,000.00	-	126,250,000.00	126,250,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	36,000,000.00	30,000,000.00	66,000,000.00	-	66,660,000.00	66,660,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22021007	WELFARE PACKAGES	-	-	-	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	-	12,000,000.00	(11,000,000.00)	1,000,000.00	-	1,010,000.00	1,010,100.00
22021022	YOUTH CORPERS ALLOWANCE	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	15,000,000.00	(14,000,000.00)	1,000,000.00	-	1,010,000.00	1,010,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	-	6,700,000.00	-	6,700,000.00	-	6,767,000.00	6,767,100.00
016106000100 - Adamawa State liaison Office, Abuja											
2	**EXPENDITURES**	**-**	**-**	**-**	**-**	**-**	**280,710,000.00**	**280,710,000.00**	**-**	**283,518,600.00**	**283,525,000.00**
22	**OTHER RECURRENT COSTS**	**-**	**-**	**-**	**-**	**-**	**280,710,000.00**	**280,710,000.00**	**-**	**283,518,600.00**	**283,525,000.00**
2202	**OVERHEAD COST**	**-**	**-**	**-**	**-**	**-**	**280,710,000.00**	**280,710,000.00**	**-**	**283,518,600.00**	**283,525,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**-**	**-**	**-**	**-**	**25,620,000.00**	**25,620,000.00**	**-**	**25,876,200.00**	**25,877,100.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	3,360,000.00	3,360,000.00	-	3,393,600.00	3,393,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	5,880,000.00	5,880,000.00	-	5,938,800.00	5,938,900.00

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22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	2,100,000.00	2,100,000.00	-	2,121,000.00	2,121,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	2,520,000.00	2,520,000.00	-	2,545,200.00	2,545,300.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	-	-	2,940,000.00	2,940,000.00	-	2,969,400.00	2,969,500.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	-	-	-	1,260,000.00	1,260,000.00	-	1,272,600.00	1,272,700.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	-	-	4,200,000.00	4,200,000.00	-	4,242,000.00	4,242,100.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	-	-	-	-	2,100,000.00	2,100,000.00	-	2,121,000.00	2,121,100.00
22020109	PER-DIEM/ESTACODES	-	-	-	-	-	1,260,000.00	1,260,000.00	-	1,272,600.00	1,272,700.00
220202	**UTILITIES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**3,372,600.00**	**3,372,600.00**	**-**	**3,406,700.00**	**3,407,600.00**
22020201	ELECTRICITY CHARGES	-	-	-	-	-	4,200.00	4,200.00	-	4,300.00	4,400.00
22020202	TELEPHONE CHARGES	-	-	-	-	-	4,200.00	4,200.00	-	4,300.00	4,400.00
22020203	INTERNET ACCESS CHARGES	-	-	-	-	-	2,100,000.00	2,100,000.00	-	2,121,000.00	2,121,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-	-	588,000.00	588,000.00	-	593,900.00	594,000.00
22020205	WATER RATES	-	-	-	-	-	4,200.00	4,200.00	-	4,300.00	4,400.00
22020206	SEWERAGE CHARGES	-	-	-	-	-	84,000.00	84,000.00	-	84,900.00	85,000.00
22020207	LEASED COMMUNICATION LINES(S)	-	-	-	-	-	84,000.00	84,000.00	-	84,900.00	85,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	-	-	-	84,000.00	84,000.00	-	84,900.00	85,000.00
22020209	OTHER UTILITY CHARGES	-	-	-	-	-	420,000.00	420,000.00	-	424,200.00	424,300.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**5,695,200.00**	**5,695,200.00**	**-**	**5,752,500.00**	**5,753,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	-	-	4,200,000.00	4,200,000.00	-	4,242,000.00	4,242,100.00
22020302	BOOKS	-	-	-	-	-	4,200.00	4,200.00	-	4,300.00	4,400.00
22020303	NEWSPAPERS	-	-	-	-	-	4,200.00	4,200.00	-	4,300.00	4,400.00
22020304	MAGAZINES & PERIODICALS	-	-	-	-	-	16,800.00	16,800.00	-	17,000.00	17,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	-	-	420,000.00	420,000.00	-	424,200.00	424,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	-	336,000.00	336,000.00	-	339,400.00	339,500.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	-	-	-	42,000.00	42,000.00	-	42,500.00	42,600.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	-	-	672,000.00	672,000.00	-	678,800.00	678,900.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**9,660,000.00**	**9,660,000.00**	**-**	**9,756,600.00**	**9,757,200.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	-	-	2,940,000.00	2,940,000.00	-	2,969,400.00	2,969,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	-	420,000.00	420,000.00	-	424,200.00	424,300.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	-	840,000.00	840,000.00	-	848,400.00	848,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	-	-	2,100,000.00	2,100,000.00	-	2,121,000.00	2,121,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	-	-	2,940,000.00	2,940,000.00	-	2,969,400.00	2,969,500.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	-	-	420,000.00	420,000.00	-	424,200.00	424,300.00
220205	**TRAINING - GENERAL**	**-**	**-**	**-**	**-**	**-**	**13,860,000.00**	**13,860,000.00**	**-**	**13,998,600.00**	**13,999,000.00**
22020501	LOCAL TRAINING	-	-	-	-	-	5,040,000.00	5,040,000.00	-	5,090,400.00	5,090,500.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	-	1,680,000.00	1,680,000.00	-	1,696,800.00	1,696,900.00
22020503	OTHER TRAININGS	-	-	-	-	-	1,260,000.00	1,260,000.00	-	1,272,600.00	1,272,700.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	-	-	5,880,000.00	5,880,000.00	-	5,938,800.00	5,938,900.00
220206	**OTHER SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**4,351,200.00**	**4,351,200.00**	**-**	**4,394,900.00**	**4,395,400.00**
22020601	SECURITY SERVICES	-	-	-	-	-	588,000.00	588,000.00	-	593,900.00	594,000.00
22020603	RESIDENTIAL RENT	-	-	-	-	-	252,000.00	252,000.00	-	254,600.00	254,700.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	-	2,520,000.00	2,520,000.00	-	2,545,200.00	2,545,300.00
22020606	POSTAGES & COURIER SERVICES	-	-	-	-	-	588,000.00	588,000.00	-	593,900.00	594,000.00
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	-	403,200.00	403,200.00	-	407,300.00	407,400.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**26,754,000.00**	**26,754,000.00**	**-**	**27,021,700.00**	**27,022,100.00**
22020701	FINANCIAL CONSULTING	-	-	-	-	-	42,000.00	42,000.00	-	42,500.00	42,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	-	1,260,000.00	1,260,000.00	-	1,272,600.00	1,272,700.00
22020703	LEGAL SERVICES	-	-	-	-	-	252,000.00	252,000.00	-	254,600.00	254,700.00
22020709	OTHER CONSULTING SERVICES	-	-	-	-	-	25,200,000.00	25,200,000.00	-	25,452,000.00	25,452,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**-**	**-**	**-**	**-**	**15,540,000.00**	**15,540,000.00**	**-**	**15,695,400.00**	**15,695,700.00**
22020801	MOTOR VEHICLE FUEL COST	-	-	-	-	-	10,080,000.00	10,080,000.00	-	10,180,800.00	10,180,900.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	-	-	420,000.00	420,000.00	-	424,200.00	424,300.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	-	-	5,040,000.00	5,040,000.00	-	5,090,400.00	5,090,500.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**676,200.00**	**676,200.00**	**-**	**683,100.00**	**683,300.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	-	-	672,000.00	672,000.00	-	678,800.00	678,900.00
22020902	INSURANCE PREMIUM	-	-	-	-	-	4,200.00	4,200.00	-	4,300.00	4,400.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**-**	**-**	**-**	**-**	**175,180,800.00**	**175,180,800.00**	**-**	**176,932,900.00**	**176,934,300.00**
22021001	REFRESHMENT & MEALS	-	-	-	-	-	16,800,000.00	16,800,000.00	-	16,968,000.00	16,968,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	-	13,020,000.00	13,020,000.00	-	13,150,200.00	13,150,300.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	-	-	8,400,000.00	8,400,000.00	-	8,484,000.00	8,484,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	-	-	1,680,000.00	1,680,000.00	-	1,696,800.00	1,696,900.00
22021007	WELFARE PACKAGES	-	-	-	-	-	75,600,000.00	75,600,000.00	-	76,356,000.00	76,356,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	-	-	420,000.00	420,000.00	-	424,200.00	424,300.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	-	504,000.00	504,000.00	-	509,100.00	509,200.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	-	-	-	-	2,100,000.00	2,100,000.00	-	2,121,000.00	2,121,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	-	-	10,080,000.00	10,080,000.00	-	10,180,800.00	10,180,900.00
22021022	YOUTH CORPERS ALLOWANCE	-	-	-	-	-	50,400.00	50,400.00	-	51,000.00	51,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	-	336,000.00	336,000.00	-	339,400.00	339,500.00

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22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	-	-	8,391,600.00	8,391,600.00	-	8,475,600.00	8,475,700.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	-	-	420,000.00	420,000.00	-	424,200.00	424,300.00
22021031	SETTLEMENT OF LIABILITY	-	-	-	-	-	37,378,800.00	37,378,800.00	-	37,752,600.00	37,752,700.00
016106100100 - Adamawa State liaison Office, Lagos											
2	**EXPENDITURES**	**-**	**-**	**-**	**-**	**-**	**36,000,000.00**	**36,000,000.00**	**-**	**36,362,800.00**	**36,369,200.00**
22	**OTHER RECURRENT COSTS**	**-**	**-**	**-**	**-**	**-**	**36,000,000.00**	**36,000,000.00**	**-**	**36,362,800.00**	**36,369,200.00**
2202	**OVERHEAD COST**	**-**	**-**	**-**	**-**	**-**	**36,000,000.00**	**36,000,000.00**	**-**	**36,362,800.00**	**36,369,200.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**-**	**-**	**-**	**-**	**3,629,500.00**	**3,629,500.00**	**-**	**3,666,100.00**	**3,667,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	476,000.00	476,000.00	-	480,800.00	480,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	833,000.00	833,000.00	-	841,400.00	841,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	297,500.00	297,500.00	-	300,500.00	300,600.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	357,000.00	357,000.00	-	360,600.00	360,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	-	-	416,500.00	416,500.00	-	420,700.00	420,800.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	-	-	-	178,500.00	178,500.00	-	180,300.00	180,400.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	-	-	595,000.00	595,000.00	-	601,000.00	601,100.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	-	-	-	-	297,500.00	297,500.00	-	300,500.00	300,600.00
22020109	PER-DIEM/ESTACODES	-	-	-	-	-	178,500.00	178,500.00	-	180,300.00	180,400.00
220202	**UTILITIES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**477,785.00**	**477,785.00**	**-**	**483,200.00**	**484,100.00**
22020201	ELECTRICITY CHARGES	-	-	-	-	-	595.00	595.00	-	700.00	800.00
22020202	TELEPHONE CHARGES	-	-	-	-	-	595.00	595.00	-	700.00	800.00
22020203	INTERNET ACCESS CHARGES	-	-	-	-	-	297,500.00	297,500.00	-	300,500.00	300,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-	-	83,300.00	83,300.00	-	84,200.00	84,300.00
22020205	WATER RATES	-	-	-	-	-	595.00	595.00	-	700.00	800.00
22020206	SEWERAGE CHARGES	-	-	-	-	-	11,900.00	11,900.00	-	12,100.00	12,200.00
22020207	LEASED COMMUNICATION LINES(S)	-	-	-	-	-	11,900.00	11,900.00	-	12,100.00	12,200.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	-	-	-	11,900.00	11,900.00	-	12,100.00	12,200.00
22020209	OTHER UTILITY CHARGES	-	-	-	-	-	59,500.00	59,500.00	-	60,100.00	60,200.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**806,820.00**	**806,820.00**	**-**	**815,400.00**	**816,200.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	-	-	595,000.00	595,000.00	-	601,000.00	601,100.00
22020302	BOOKS	-	-	-	-	-	595.00	595.00	-	700.00	800.00
22020303	NEWSPAPERS	-	-	-	-	-	595.00	595.00	-	700.00	800.00
22020304	MAGAZINES & PERIODICALS	-	-	-	-	-	2,380.00	2,380.00	-	2,500.00	2,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	-	-	59,500.00	59,500.00	-	60,100.00	60,200.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	-	47,600.00	47,600.00	-	48,100.00	48,200.00

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22020309	UNIFORMS & OTHER CLOTHING	-	-	-	-	-	5,950.00	5,950.00	-	6,100.00	6,200.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	-	-	95,200.00	95,200.00	-	96,200.00	96,300.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**1,368,500.00**	**1,368,500.00**	**-**	**1,382,300.00**	**1,382,900.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	-	-	416,500.00	416,500.00	-	420,700.00	420,800.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	-	59,500.00	59,500.00	-	60,100.00	60,200.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	-	119,000.00	119,000.00	-	120,200.00	120,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	-	-	297,500.00	297,500.00	-	300,500.00	300,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	-	-	416,500.00	416,500.00	-	420,700.00	420,800.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	-	-	59,500.00	59,500.00	-	60,100.00	60,200.00
220205	**TRAINING - GENERAL**	**-**	**-**	**-**	**-**	**-**	**1,963,500.00**	**1,963,500.00**	**-**	**1,983,300.00**	**1,983,700.00**
22020501	LOCAL TRAINING	-	-	-	-	-	714,000.00	714,000.00	-	721,200.00	721,300.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	-	238,000.00	238,000.00	-	240,400.00	240,500.00
22020503	OTHER TRAININGS	-	-	-	-	-	178,500.00	178,500.00	-	180,300.00	180,400.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	-	-	833,000.00	833,000.00	-	841,400.00	841,500.00
220206	**OTHER SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**616,420.00**	**616,420.00**	**-**	**622,800.00**	**623,300.00**
22020601	SECURITY SERVICES	-	-	-	-	-	83,300.00	83,300.00	-	84,200.00	84,300.00
22020603	RESIDENTIAL RENT	-	-	-	-	-	35,700.00	35,700.00	-	36,100.00	36,200.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	-	357,000.00	357,000.00	-	360,600.00	360,700.00
22020606	POSTAGES & COURIER SERVICES	-	-	-	-	-	83,300.00	83,300.00	-	84,200.00	84,300.00
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	-	57,120.00	57,120.00	-	57,700.00	57,800.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**3,790,150.00**	**3,790,150.00**	**-**	**3,828,200.00**	**3,828,600.00**
22020701	FINANCIAL CONSULTING	-	-	-	-	-	5,950.00	5,950.00	-	6,100.00	6,200.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	-	178,500.00	178,500.00	-	180,300.00	180,400.00
22020703	LEGAL SERVICES	-	-	-	-	-	35,700.00	35,700.00	-	36,100.00	36,200.00
22020709	OTHER CONSULTING SERVICES	-	-	-	-	-	3,570,000.00	3,570,000.00	-	3,605,700.00	3,605,800.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**-**	**-**	**-**	**-**	**2,201,500.00**	**2,201,500.00**	**-**	**2,223,600.00**	**2,223,900.00**
22020801	MOTOR VEHICLE FUEL COST	-	-	-	-	-	1,428,000.00	1,428,000.00	-	1,442,300.00	1,442,400.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	-	-	59,500.00	59,500.00	-	60,100.00	60,200.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	-	-	714,000.00	714,000.00	-	721,200.00	721,300.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**95,795.00**	**95,795.00**	**-**	**96,900.00**	**97,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	-	-	95,200.00	95,200.00	-	96,200.00	96,300.00
22020902	INSURANCE PREMIUM	-	-	-	-	-	595.00	595.00	-	700.00	800.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**-**	**-**	**-**	**-**	**21,050,030.00**	**21,050,030.00**	**-**	**21,261,000.00**	**21,262,400.00**
22021001	REFRESHMENT & MEALS	-	-	-	-	-	2,380,000.00	2,380,000.00	-	2,403,800.00	2,403,900.00

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22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	-	1,844,500.00	1,844,500.00	-	1,863,000.00	1,863,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	-	-	1,190,000.00	1,190,000.00	-	1,201,900.00	1,202,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	-	-	238,000.00	238,000.00	-	240,400.00	240,500.00
22021007	WELFARE PACKAGES	-	-	-	-	-	8,998,340.00	8,998,340.00	-	9,088,400.00	9,088,500.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	-	-	59,500.00	59,500.00	-	60,100.00	60,200.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	-	71,400.00	71,400.00	-	72,200.00	72,300.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	-	-	-	-	297,500.00	297,500.00	-	300,500.00	300,600.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	-	-	1,428,000.00	1,428,000.00	-	1,442,300.00	1,442,400.00
22021022	YOUTH CORPERS ALLOWANCE	-	-	-	-	-	7,140.00	7,140.00	-	7,300.00	7,400.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	-	47,600.00	47,600.00	-	48,100.00	48,200.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	-	-	1,188,810.00	1,188,810.00	-	1,200,700.00	1,200,800.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	-	-	59,500.00	59,500.00	-	60,100.00	60,200.00
22021031	SETTLEMENT OF LIABILITY	-	-	-	-	-	3,239,740.00	3,239,740.00	-	3,272,200.00	3,272,300.00
016106200100 - Adamawa State liaison Office, Kaduna											
2	**EXPENDITURES**	**-**	**-**	**-**	**-**	**-**	**11,679,900.00**	**11,679,900.00**	**-**	**11,799,300.00**	**11,805,700.00**
22	**OTHER RECURRENT COSTS**	**-**	**-**	**-**	**-**	**-**	**11,679,900.00**	**11,679,900.00**	**-**	**11,799,300.00**	**11,805,700.00**
2202	**OVERHEAD COST**	**-**	**-**	**-**	**-**	**-**	**11,679,900.00**	**11,679,900.00**	**-**	**11,799,300.00**	**11,805,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**-**	**-**	**-**	**-**	**1,067,500.00**	**1,067,500.00**	**-**	**1,078,600.00**	**1,079,500.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	140,000.00	140,000.00	-	141,400.00	141,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	245,000.00	245,000.00	-	247,500.00	247,600.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	87,500.00	87,500.00	-	88,400.00	88,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	105,000.00	105,000.00	-	106,100.00	106,200.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	-	-	122,500.00	122,500.00	-	123,800.00	123,900.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	-	-	-	52,500.00	52,500.00	-	53,100.00	53,200.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	-	-	175,000.00	175,000.00	-	176,800.00	176,900.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	-	-	-	-	87,500.00	87,500.00	-	88,400.00	88,500.00
22020109	PER-DIEM/ESTACODES	-	-	-	-	-	52,500.00	52,500.00	-	53,100.00	53,200.00
220202	**UTILITIES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**140,525.00**	**140,525.00**	**-**	**142,300.00**	**143,200.00**
22020201	ELECTRICITY CHARGES	-	-	-	-	-	175.00	175.00	-	200.00	300.00
22020202	TELEPHONE CHARGES	-	-	-	-	-	175.00	175.00	-	200.00	300.00
22020203	INTERNET ACCESS CHARGES	-	-	-	-	-	87,500.00	87,500.00	-	88,400.00	88,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-	-	24,500.00	24,500.00	-	24,800.00	24,900.00
22020205	WATER RATES	-	-	-	-	-	175.00	175.00	-	200.00	300.00
22020206	SEWERAGE CHARGES	-	-	-	-	-	3,500.00	3,500.00	-	3,600.00	3,700.00
22020207	LEASED COMMUNICATION LINES(S)	-	-	-	-	-	3,500.00	3,500.00	-	3,600.00	3,700.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	-	-	-	3,500.00	3,500.00	-	3,600.00	3,700.00
22020209	OTHER UTILITY CHARGES	-	-	-	-	-	17,500.00	17,500.00	-	17,700.00	17,800.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**237,300.00**	**237,300.00**	**-**	**240,000.00**	**240,800.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	-	-	175,000.00	175,000.00	-	176,800.00	176,900.00
22020302	BOOKS	-	-	-	-	-	175.00	175.00	-	200.00	300.00
22020303	NEWSPAPERS	-	-	-	-	-	175.00	175.00	-	200.00	300.00
22020304	MAGAZINES & PERIODICALS	-	-	-	-	-	700.00	700.00	-	800.00	900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	-	-	17,500.00	17,500.00	-	17,700.00	17,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	-	14,000.00	14,000.00	-	14,200.00	14,300.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	-	-	-	1,750.00	1,750.00	-	1,800.00	1,900.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	-	-	28,000.00	28,000.00	-	28,300.00	28,400.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**402,500.00**	**402,500.00**	**-**	**406,800.00**	**407,400.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	-	-	122,500.00	122,500.00	-	123,800.00	123,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	-	17,500.00	17,500.00	-	17,700.00	17,800.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	-	35,000.00	35,000.00	-	35,400.00	35,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	-	-	87,500.00	87,500.00	-	88,400.00	88,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	-	-	122,500.00	122,500.00	-	123,800.00	123,900.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	-	-	17,500.00	17,500.00	-	17,700.00	17,800.00
220205	**TRAINING - GENERAL**	**-**	**-**	**-**	**-**	**-**	**577,500.00**	**577,500.00**	**-**	**583,400.00**	**583,800.00**
22020501	LOCAL TRAINING	-	-	-	-	-	210,000.00	210,000.00	-	212,100.00	212,200.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	-	70,000.00	70,000.00	-	70,700.00	70,800.00
22020503	OTHER TRAININGS	-	-	-	-	-	52,500.00	52,500.00	-	53,100.00	53,200.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	-	-	245,000.00	245,000.00	-	247,500.00	247,600.00
220206	**OTHER SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**181,300.00**	**181,300.00**	**-**	**183,400.00**	**183,900.00**
22020601	SECURITY SERVICES	-	-	-	-	-	24,500.00	24,500.00	-	24,800.00	24,900.00
22020603	RESIDENTIAL RENT	-	-	-	-	-	10,500.00	10,500.00	-	10,700.00	10,800.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	-	105,000.00	105,000.00	-	106,100.00	106,200.00
22020606	POSTAGES & COURIER SERVICES	-	-	-	-	-	24,500.00	24,500.00	-	24,800.00	24,900.00
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	-	16,800.00	16,800.00	-	17,000.00	17,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**1,114,750.00**	**1,114,750.00**	**-**	**1,126,100.00**	**1,126,500.00**
22020701	FINANCIAL CONSULTING	-	-	-	-	-	1,750.00	1,750.00	-	1,800.00	1,900.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	-	52,500.00	52,500.00	-	53,100.00	53,200.00
22020703	LEGAL SERVICES	-	-	-	-	-	10,500.00	10,500.00	-	10,700.00	10,800.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020709	OTHER CONSULTING SERVICES	-	-	-	-	-	1,050,000.00	1,050,000.00	-	1,060,500.00	1,060,600.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**-**	**-**	**-**	**-**	**647,500.00**	**647,500.00**	**-**	**654,000.00**	**654,300.00**
22020801	MOTOR VEHICLE FUEL COST	-	-	-	-	-	420,000.00	420,000.00	-	424,200.00	424,300.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	-	-	17,500.00	17,500.00	-	17,700.00	17,800.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	-	-	210,000.00	210,000.00	-	212,100.00	212,200.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**28,175.00**	**28,175.00**	**-**	**28,500.00**	**28,700.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	-	-	28,000.00	28,000.00	-	28,300.00	28,400.00
22020902	INSURANCE PREMIUM	-	-	-	-	-	175.00	175.00	-	200.00	300.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**-**	**-**	**-**	**-**	**7,282,850.00**	**7,282,850.00**	**-**	**7,356,200.00**	**7,357,600.00**
22021001	REFRESHMENT & MEALS	-	-	-	-	-	700,000.00	700,000.00	-	707,000.00	707,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	-	542,500.00	542,500.00	-	548,000.00	548,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	-	-	350,000.00	350,000.00	-	353,500.00	353,600.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	-	-	70,000.00	70,000.00	-	70,700.00	70,800.00
22021007	WELFARE PACKAGES	-	-	-	-	-	3,150,000.00	3,150,000.00	-	3,181,500.00	3,181,600.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	-	-	17,500.00	17,500.00	-	17,700.00	17,800.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	-	21,000.00	21,000.00	-	21,300.00	21,400.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	-	-	-	-	87,500.00	87,500.00	-	88,400.00	88,500.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	-	-	420,000.00	420,000.00	-	424,200.00	424,300.00
22021022	YOUTH CORPERS ALLOWANCE	-	-	-	-	-	2,100.00	2,100.00	-	2,200.00	2,300.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	-	14,000.00	14,000.00	-	14,200.00	14,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	-	-	349,650.00	349,650.00	-	353,200.00	353,300.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	-	-	17,500.00	17,500.00	-	17,700.00	17,800.00
22021031	SETTLEMENT OF LIABILITY	-	-	-	-	-	1,541,100.00	1,541,100.00	-	1,556,600.00	1,556,700.00
016106300100 - Adamawa State Nano Small & Medium Scale Business Enterprise											
2	**EXPENDITURES**	**-**	**-**	**-**	**-**	**-**	**16,351,860.00**	**16,351,860.00**	**-**	**16,518,300.00**	**16,524,700.00**
22	**OTHER RECURRENT COSTS**	**-**	**-**	**-**	**-**	**-**	**16,351,860.00**	**16,351,860.00**	**-**	**16,518,300.00**	**16,524,700.00**
2202	**OVERHEAD COST**	**-**	**-**	**-**	**-**	**-**	**16,351,860.00**	**16,351,860.00**	**-**	**16,518,300.00**	**16,524,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**-**	**-**	**-**	**-**	**1,494,500.00**	**1,494,500.00**	**-**	**1,510,000.00**	**1,510,900.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	196,000.00	196,000.00	-	198,000.00	198,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	343,000.00	343,000.00	-	346,500.00	346,600.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	-	122,500.00	122,500.00	-	123,800.00	123,900.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	-	147,000.00	147,000.00	-	148,500.00	148,600.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	-	-	171,500.00	171,500.00	-	173,300.00	173,400.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	-	-	-	73,500.00	73,500.00	-	74,300.00	74,400.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	-	-	245,000.00	245,000.00	-	247,500.00	247,600.00

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22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	-	-	-	-	122,500.00	122,500.00	-	123,800.00	123,900.00
22020109	PER-DIEM/ESTACODES	-	-	-	-	-	73,500.00	73,500.00	-	74,300.00	74,400.00
220202	**UTILITIES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**196,735.00**	**196,735.00**	**-**	**199,200.00**	**200,100.00**
22020201	ELECTRICITY CHARGES	-	-	-	-	-	245.00	245.00	-	300.00	400.00
22020202	TELEPHONE CHARGES	-	-	-	-	-	245.00	245.00	-	300.00	400.00
22020203	INTERNET ACCESS CHARGES	-	-	-	-	-	122,500.00	122,500.00	-	123,800.00	123,900.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-	-	34,300.00	34,300.00	-	34,700.00	34,800.00
22020205	WATER RATES	-	-	-	-	-	245.00	245.00	-	300.00	400.00
22020206	SEWERAGE CHARGES	-	-	-	-	-	4,900.00	4,900.00	-	5,000.00	5,100.00
22020207	LEASED COMMUNICATION LINES(S)	-	-	-	-	-	4,900.00	4,900.00	-	5,000.00	5,100.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	-	-	-	4,900.00	4,900.00	-	5,000.00	5,100.00
22020209	OTHER UTILITY CHARGES	-	-	-	-	-	24,500.00	24,500.00	-	24,800.00	24,900.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**332,220.00**	**332,220.00**	**-**	**335,800.00**	**336,600.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	-	-	245,000.00	245,000.00	-	247,500.00	247,600.00
22020302	BOOKS	-	-	-	-	-	245.00	245.00	-	300.00	400.00
22020303	NEWSPAPERS	-	-	-	-	-	245.00	245.00	-	300.00	400.00
22020304	MAGAZINES & PERIODICALS	-	-	-	-	-	980.00	980.00	-	1,000.00	1,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	-	-	24,500.00	24,500.00	-	24,800.00	24,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	-	19,600.00	19,600.00	-	19,800.00	19,900.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	-	-	-	2,450.00	2,450.00	-	2,500.00	2,600.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	-	-	39,200.00	39,200.00	-	39,600.00	39,700.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**563,500.00**	**563,500.00**	**-**	**569,500.00**	**570,100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	-	-	171,500.00	171,500.00	-	173,300.00	173,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	-	24,500.00	24,500.00	-	24,800.00	24,900.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	-	49,000.00	49,000.00	-	49,500.00	49,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	-	-	122,500.00	122,500.00	-	123,800.00	123,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	-	-	171,500.00	171,500.00	-	173,300.00	173,400.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	-	-	24,500.00	24,500.00	-	24,800.00	24,900.00
220205	**TRAINING - GENERAL**	**-**	**-**	**-**	**-**	**-**	**808,500.00**	**808,500.00**	**-**	**816,800.00**	**817,200.00**
22020501	LOCAL TRAINING	-	-	-	-	-	294,000.00	294,000.00	-	297,000.00	297,100.00
22020502	INTERNATIONAL TRAINING	-	-	-	-	-	98,000.00	98,000.00	-	99,000.00	99,100.00
22020503	OTHER TRAININGS	-	-	-	-	-	73,500.00	73,500.00	-	74,300.00	74,400.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	-	-	343,000.00	343,000.00	-	346,500.00	346,600.00
220206	**OTHER SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**253,820.00**	**253,820.00**	**-**	**256,600.00**	**257,100.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020601	SECURITY SERVICES	-	-	-	-	-	34,300.00	34,300.00	-	34,700.00	34,800.00
22020603	RESIDENTIAL RENT	-	-	-	-	-	14,700.00	14,700.00	-	14,900.00	15,000.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	-	147,000.00	147,000.00	-	148,500.00	148,600.00
22020606	POSTAGES & COURIER SERVICES	-	-	-	-	-	34,300.00	34,300.00	-	34,700.00	34,800.00
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	-	23,520.00	23,520.00	-	23,800.00	23,900.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**1,560,650.00**	**1,560,650.00**	**-**	**1,576,400.00**	**1,576,800.00**
22020701	FINANCIAL CONSULTING	-	-	-	-	-	2,450.00	2,450.00	-	2,500.00	2,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	-	73,500.00	73,500.00	-	74,300.00	74,400.00
22020703	LEGAL SERVICES	-	-	-	-	-	14,700.00	14,700.00	-	14,900.00	15,000.00
22020709	OTHER CONSULTING SERVICES	-	-	-	-	-	1,470,000.00	1,470,000.00	-	1,484,700.00	1,484,800.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**-**	**-**	**-**	**-**	**906,500.00**	**906,500.00**	**-**	**915,700.00**	**916,000.00**
22020801	MOTOR VEHICLE FUEL COST	-	-	-	-	-	588,000.00	588,000.00	-	593,900.00	594,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	-	-	24,500.00	24,500.00	-	24,800.00	24,900.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	-	-	294,000.00	294,000.00	-	297,000.00	297,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**-**	**-**	**-**	**-**	**39,445.00**	**39,445.00**	**-**	**39,900.00**	**40,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	-	-	39,200.00	39,200.00	-	39,600.00	39,700.00
22020902	INSURANCE PREMIUM	-	-	-	-	-	245.00	245.00	-	300.00	400.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**-**	**-**	**-**	**-**	**10,195,990.00**	**10,195,990.00**	**-**	**10,298,400.00**	**10,299,800.00**
22021001	REFRESHMENT & MEALS	-	-	-	-	-	980,000.00	980,000.00	-	989,800.00	989,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	-	759,500.00	759,500.00	-	767,100.00	767,200.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	-	-	490,000.00	490,000.00	-	494,900.00	495,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	-	-	98,000.00	98,000.00	-	99,000.00	99,100.00
22021007	WELFARE PACKAGES	-	-	-	-	-	4,410,000.00	4,410,000.00	-	4,454,100.00	4,454,200.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	-	-	24,500.00	24,500.00	-	24,800.00	24,900.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	-	29,400.00	29,400.00	-	29,700.00	29,800.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	-	-	-	-	122,500.00	122,500.00	-	123,800.00	123,900.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	-	-	588,000.00	588,000.00	-	593,900.00	594,000.00
22021022	YOUTH CORPERS ALLOWANCE	-	-	-	-	-	2,940.00	2,940.00	-	3,000.00	3,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	-	19,600.00	19,600.00	-	19,800.00	19,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	-	-	489,510.00	489,510.00	-	494,500.00	494,600.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	-	-	24,500.00	24,500.00	-	24,800.00	24,900.00
22021031	SETTLEMENT OF LIABILITY	-	-	-	-	-	2,157,540.00	2,157,540.00	-	2,179,200.00	2,179,300.00
011200300100 - Adamawa State House of Assembly (Legislature)											
2	**EXPENDITURES**	**5,264,453,897.32**	**6,403,123,540.00**	**12,826,019,310.00**	**7,585,837,081.71**	**8,594,496,250.00**	**-**	**8,594,496,250.00**	**-**	**8,680,444,110.00**	**8,680,450,120.00**
21	**PERSONNEL COST**	**471,296,094.08**	**2,547,094,400.00**	**2,547,094,400.00**	**489,633,808.78**	**2,646,558,628.00**	**-**	**2,646,558,628.00**	**-**	**2,673,024,310.00**	**2,673,024,520.00**
2101	**SALARY**	**245,049,242.98**	**1,523,113,300.00**	**1,523,113,300.00**	**243,709,676.95**	**1,449,668,303.00**	**-**	**1,449,668,303.00**	**-**	**1,464,164,990.00**	**1,464,165,010.00**
210101	**SALARIES AND WAGES**	**245,049,242.98**	**1,523,113,300.00**	**1,523,113,300.00**	**243,709,676.95**	**1,449,668,303.00**	**-**	**1,449,668,303.00**	**-**	**1,464,164,990.00**	**1,464,165,010.00**
21010101	BASIC-SALARY	86,466,553.34	425,720,000.00	425,720,000.00	89,889,604.30	332,354,610.00	-	332,354,610.00	-	335,678,160.00	335,678,170.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	158,582,689.64	1,097,393,300.00	1,097,393,300.00	153,820,072.65	1,117,313,693.00	-	1,117,313,693.00	-	1,128,486,830.00	1,128,486,840.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**226,246,851.10**	**1,023,981,100.00**	**1,023,981,100.00**	**245,924,131.83**	**1,196,890,325.00**	**-**	**1,196,890,325.00**	**-**	**1,208,859,320.00**	**1,208,859,510.00**
210201	**ALLOWANCES**	**226,246,851.10**	**1,023,981,100.00**	**1,023,981,100.00**	**245,924,131.83**	**1,188,689,285.00**	**-**	**1,188,689,285.00**	**-**	**1,200,576,260.00**	**1,200,576,440.00**
21020102	HOUSING/RENT ALLOWANCE	73,591,828.04	293,293,100.00	293,293,100.00	50,793,013.68	237,448,890.00	-	237,448,890.00	-	239,823,380.00	239,823,390.00
21020103	TRANSPORT ALLOWANCE	22,046,153.15	89,003,600.00	89,003,600.00	24,339,167.72	98,409,150.00	-	98,409,150.00	-	99,393,250.00	99,393,260.00
21020104	MEAL SUBSIDY	794,574.06	10,492,200.00	10,492,200.00	871,193.69	3,964,920.00	-	3,964,920.00	-	4,004,570.00	4,004,580.00
21020105	UTILITY ALLOWANCE	7,714,720.58	71,245,300.00	71,245,300.00	8,521,647.25	34,485,270.00	-	34,485,270.00	-	34,830,130.00	34,830,140.00
21020106	ENTERTAINMENT ALLOWANCE	6,920,146.52	26,932,100.00	26,932,100.00	7,705,978.44	31,097,430.00	-	31,097,430.00	-	31,408,410.00	31,408,420.00
21020107	LEAVE ALLOWANCE	124,788.00	15,058,100.00	15,058,100.00	195,482.16	1,924,020.00	-	1,924,020.00	-	1,943,270.00	1,943,280.00
21020108	DOMESTIC STAFF ALLOWANCE	47,481,474.75	180,160,700.00	180,160,700.00	52,887,979.18	207,852,750.00	-	207,852,750.00	-	209,931,280.00	209,931,290.00
21020109	SHIFT ALLOWANCE	660,468.00	12,321,900.00	12,321,900.00	708,180.00	2,453,850.00	-	2,453,850.00	-	2,478,390.00	2,478,400.00
21020112	HARZARD ALLOWANCE	15,846,000.16	65,895,500.00	65,895,500.00	17,129,104.41	67,124,940.00	-	67,124,940.00	-	67,796,190.00	67,796,200.00
21020117	OUTFIT ALLOWANCE	14,830,258.24	60,096,500.00	60,096,500.00	15,944,967.23	62,310,150.00	-	62,310,150.00	-	62,933,260.00	62,933,270.00
21020120	JOURNAL ALLOWANCE	-	-	-	-	648,600.00	-	648,600.00	-	655,090.00	655,100.00
21020126	TORCHLIGHT ALLOWANCE	89,766.99	487,400.00	487,400.00	128,595.43	806,730.00	-	806,730.00	-	814,800.00	814,810.00
21020130	SPECIAL ALLOWANCE	11,010,540.16	19,629,400.00	19,629,400.00	11,887,782.19	38,864,700.00	-	38,864,700.00	-	39,253,350.00	39,253,360.00
21020135	FURNITURE ALLOWANCE	22,021,081.85	112,521,100.00	112,521,100.00	23,775,561.26	92,637,420.00	-	92,637,420.00	-	93,563,800.00	93,563,810.00
21020137	DRIVER'S ALLOWANCE	-	-	-	-	3,242,940.00	-	3,242,940.00	-	3,275,370.00	3,275,380.00
21020138	ADMIN ALLOWANCE	311,967.48	11,065,900.00	11,065,900.00	311,967.48	1,081,080.00	-	1,081,080.00	-	1,091,900.00	1,091,910.00
21020141	ACCOMMODATION ALLOWANCE	-	-	-	-	258,017,585.00	-	258,017,585.00	-	260,597,770.00	260,597,780.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,803,083.12	55,778,300.00	55,778,300.00	30,723,511.71	46,318,860.00	-	46,318,860.00	-	46,782,050.00	46,782,060.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**8,201,040.00**	**-**	**8,201,040.00**	**-**	**8,283,060.00**	**8,283,070.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	8,201,040.00	-	8,201,040.00	-	8,283,060.00	8,283,070.00
22	**OTHER RECURRENT COSTS**	**4,793,157,803.24**	**3,856,029,140.00**	**10,278,924,910.00**	**7,096,203,272.93**	**5,947,937,622.00**	**-**	**5,947,937,622.00**	**-**	**6,007,419,800.00**	**6,007,425,600.00**
2202	**OVERHEAD COST**	**4,793,157,803.24**	**3,856,029,140.00**	**10,278,924,910.00**	**7,096,203,272.93**	**5,947,937,622.00**	**-**	**5,947,937,622.00**	**-**	**6,007,419,800.00**	**6,007,425,600.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**598,817,854.54**	**673,845,800.00**	**1,839,246,400.00**	**1,350,165,850.00**	**779,536,670.00**	**-**	**779,536,670.00**	**-**	**787,332,400.00**	**787,333,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	117,046,850.00	107,059,500.00	507,059,500.00	170,376,600.00	48,386,460.00	-	48,386,460.00	-	48,870,400.00	48,870,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	262,355,270.54	264,051,900.00	904,914,180.00	274,488,770.00	428,167,250.00	-	428,167,250.00	-	432,449,000.00	432,449,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	152,526,984.00	169,264,000.00	289,264,000.00	837,172,340.00	154,559,880.00	-	154,559,880.00	-	156,105,500.00	156,105,600.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	61,115,000.00	21,133,400.00	21,133,400.00	53,133,440.00	35,842,420.00	-	35,842,420.00	-	36,200,900.00	36,201,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	5,664,250.00	11,345,800.00	15,884,120.00	11,994,700.00	26,940,120.00	-	26,940,120.00	-	27,209,600.00	27,209,700.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	109,500.00	100,991,200.00	100,991,200.00	3,000,000.00	85,640,540.00	-	85,640,540.00	-	86,497,000.00	86,497,100.00
220202	**UTILITIES - GENERAL**	**7,493,600.00**	**25,264,000.00**	**25,264,000.00**	**8,986,000.00**	**24,194,920.00**	**-**	**24,194,920.00**	**-**	**24,437,100.00**	**24,437,700.00**
22020201	ELECTRICITY CHARGES	381,600.00	11,763,600.00	11,763,600.00	-	9,975,540.00	-	9,975,540.00	-	10,075,300.00	10,075,400.00
22020203	INTERNET ACCESS CHARGES	3,600,000.00	4,705,500.00	4,705,500.00	3,600,000.00	3,990,270.00	-	3,990,270.00	-	4,030,200.00	4,030,300.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	3,312,000.00	6,535,300.00	6,535,300.00	5,146,000.00	8,312,950.00	-	8,312,950.00	-	8,396,100.00	8,396,200.00
22020206	SEWERAGE CHARGES	-	216,000.00	216,000.00	-	183,170.00	-	183,170.00	-	185,100.00	185,200.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	200,000.00	619,000.00	619,000.00	240,000.00	524,920.00	-	524,920.00	-	530,200.00	530,300.00
22020209	OTHER UTILITY CHARGES	-	1,424,600.00	1,424,600.00	-	1,208,070.00	-	1,208,070.00	-	1,220,200.00	1,220,300.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220203	**MATERIALS & SUPPLIES - GENERAL**	**125,657,710.00**	**179,457,700.00**	**495,444,180.00**	**173,749,000.00**	**222,552,890.00**	**-**	**222,552,890.00**	**-**	**224,778,900.00**	**224,779,800.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	62,176,260.00	61,712,400.00	207,767,280.00	80,560,000.00	68,490,680.00	-	68,490,680.00	-	69,175,600.00	69,175,700.00
22020302	BOOKS	-	2,949,300.00	2,949,300.00	-	2,501,010.00	-	2,501,010.00	-	2,526,100.00	2,526,200.00
22020303	NEWSPAPERS	-	638,300.00	638,300.00	-	541,280.00	-	541,280.00	-	546,700.00	546,800.00
22020304	MAGAZINES & PERIODICALS	-	344,100.00	344,100.00	-	291,800.00	-	291,800.00	-	294,800.00	294,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,961,750.00	7,855,100.00	29,281,220.00	16,320,000.00	24,830,550.00	-	24,830,550.00	-	25,078,900.00	25,079,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	3,595,000.00	3,595,000.00	165,000.00	3,048,560.00	-	3,048,560.00	-	3,079,100.00	3,079,200.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	770,000.00	805,100.00	2,371,220.00	1,760,000.00	2,010,870.00	-	2,010,870.00	-	2,031,000.00	2,031,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	58,549,700.00	59,242,400.00	206,181,760.00	74,944,000.00	84,954,170.00	-	84,954,170.00	-	85,803,800.00	85,803,900.00
22020312	OTHER MATERIALS AND SUPPLIES	200,000.00	42,316,000.00	42,316,000.00	-	35,883,970.00	-	35,883,970.00	-	36,242,900.00	36,243,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**13,051,750.00**	**59,525,900.00**	**61,112,380.00**	**15,476,400.00**	**20,447,330.00**	**-**	**20,447,330.00**	**-**	**20,652,100.00**	**20,652,700.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,912,000.00	34,240,200.00	34,240,200.00	6,921,500.00	3,595,690.00	-	3,595,690.00	-	3,631,700.00	3,631,800.00
22020402	MAINTENANCE OF OFFICE FURNITURE	390,000.00	3,498,200.00	3,498,200.00	-	2,966,480.00	-	2,966,480.00	-	2,996,200.00	2,996,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	989,100.00	989,100.00	362,000.00	838,760.00	-	838,760.00	-	847,200.00	847,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	558,100.00	2,040,000.00	2,040,000.00	809,700.00	1,729,920.00	-	1,729,920.00	-	1,747,300.00	1,747,400.00
22020406	OTHER MAINTENANCE SERVICES	4,441,650.00	17,825,200.00	17,825,200.00	7,003,200.00	9,179,770.00	-	9,179,770.00	-	9,271,600.00	9,271,700.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	750,000.00	933,200.00	2,519,680.00	380,000.00	2,136,710.00	-	2,136,710.00	-	2,158,100.00	2,158,200.00
220205	**TRAINING - GENERAL**	**5,286,000.00**	**147,954,600.00**	**147,954,600.00**	**47,877,898.75**	**57,625,510.00**	**-**	**57,625,510.00**	**-**	**58,202,000.00**	**58,202,400.00**
22020501	LOCAL TRAINING	5,046,000.00	17,520,600.00	17,520,600.00	120,000.00	6,377,470.00	-	6,377,470.00	-	6,441,300.00	6,441,400.00
22020502	INTERNATIONAL TRAINING	-	39,211,800.00	39,211,800.00	-	7,811,610.00	-	7,811,610.00	-	7,889,800.00	7,889,900.00
22020503	OTHER TRAININGS	240,000.00	3,921,200.00	3,921,200.00	1,110,000.00	3,325,180.00	-	3,325,180.00	-	3,358,500.00	3,358,600.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	87,301,000.00	87,301,000.00	46,647,898.75	40,111,250.00	-	40,111,250.00	-	40,512,400.00	40,512,500.00
220206	**OTHER SERVICES - GENERAL**	**295,216,785.00**	**291,845,000.00**	**598,329,800.00**	**361,612,357.69**	**323,594,970.00**	**-**	**323,594,970.00**	**-**	**326,831,200.00**	**326,831,800.00**
22020601	SECURITY SERVICES	48,296,285.00	63,204,200.00	63,204,200.00	36,887,022.69	53,597,170.00	-	53,597,170.00	-	54,133,200.00	54,133,300.00
22020603	RESIDENTIAL RENT	-	-	-	817,700.00	-	-	-	-	-	100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	237,680,000.00	208,535,000.00	508,535,000.00	313,700,000.00	253,384,950.00	-	253,384,950.00	-	255,918,800.00	255,918,900.00
22020605	CLEANING & FUMIGATION SERVICES	2,550,500.00	2,632,000.00	9,116,800.00	2,907,635.00	7,731,050.00	-	7,731,050.00	-	7,808,400.00	7,808,500.00
22020606	POSTAGES & COURIER SERVICES	-	107,300.00	107,300.00	1,000,000.00	91,000.00	-	91,000.00	-	92,000.00	92,100.00
22020607	OFFICE SUPPORT SERVICES	6,690,000.00	17,366,500.00	17,366,500.00	6,300,000.00	8,790,800.00	-	8,790,800.00	-	8,878,800.00	8,878,900.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**750,000.00**	**48,914,500.00**	**148,914,500.00**	**122,972,000.00**	**31,142,650.00**	**-**	**31,142,650.00**	**-**	**31,454,200.00**	**31,454,600.00**
22020701	FINANCIAL CONSULTING	-	19,606,700.00	19,606,700.00	10,000,000.00	8,146,490.00	-	8,146,490.00	-	8,228,000.00	8,228,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	551,200.00	551,200.00	-	467,420.00	-	467,420.00	-	472,100.00	472,200.00
22020703	LEGAL SERVICES	750,000.00	21,566,900.00	121,566,900.00	112,972,000.00	18,288,740.00	-	18,288,740.00	-	18,471,700.00	18,471,800.00
22020709	OTHER CONSULTING SERVICES	-	7,189,700.00	7,189,700.00	-	4,240,000.00	-	4,240,000.00	-	4,282,400.00	4,282,500.00
220208	**FUEL & LUBRICANTS - GENERAL**	**93,614,462.82**	**91,310,800.00**	**281,245,320.00**	**133,375,062.82**	**170,656,110.00**	**-**	**170,656,110.00**	**-**	**172,362,800.00**	**172,363,100.00**
22020801	MOTOR VEHICLE FUEL COST	75,357,062.82	61,612,100.00	251,546,620.00	118,165,062.82	145,471,610.00	-	145,471,610.00	-	146,926,400.00	146,926,500.00
22020803	PLANT / GENERATOR FUEL COST	18,257,400.00	29,621,200.00	29,621,200.00	15,210,000.00	25,118,780.00	-	25,118,780.00	-	25,370,000.00	25,370,100.00
22020806	COOKING GAS/FUEL COST	-	77,500.00	77,500.00	-	65,720.00	-	65,720.00	-	66,400.00	66,500.00
220209	**FINANCIAL CHARGES - GENERAL**	**422,432,869.22**	**10,179,400.00**	**10,179,400.00**	**6,401,042.15**	**8,632,140.00**	**-**	**8,632,140.00**	**-**	**8,718,500.00**	**8,718,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	422,432,869.22	10,179,400.00	10,179,400.00	6,401,042.15	8,632,140.00	-	8,632,140.00	-	8,718,500.00	8,718,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,230,836,771.66**	**2,327,731,440.00**	**6,671,234,330.00**	**4,875,587,661.52**	**4,309,554,432.00**	**-**	**4,309,554,432.00**	**-**	**4,352,650,600.00**	**4,352,651,900.00**
22021001	REFRESHMENT & MEALS	9,215,529.87	9,269,400.00	23,282,560.00	14,677,150.00	19,743,650.00	-	19,743,650.00	-	19,941,100.00	19,941,200.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,729,584,065.00	1,650,324,000.00	2,980,559,520.00	2,237,538,281.55	3,021,050,550.00	-	3,021,050,550.00	-	3,051,261,100.00	3,051,261,200.00
22021003	PUBLICITY & ADVERTISEMENTS	13,027,650.00	10,983,400.00	10,983,400.00	4,280,500.00	9,313,930.00	-	9,313,930.00	-	9,407,100.00	9,407,200.00
22021004	MEDICAL EXPENSES-LOCAL	75,233,375.25	81,937,200.00	81,937,200.00	22,345,200.00	34,741,720.00	-	34,741,720.00	-	35,089,200.00	35,089,300.00
22021007	WELFARE PACKAGES	325,240,000.00	264,665,400.00	2,078,243,100.00	807,195,000.00	1,076,663,092.00	-	1,076,663,092.00	-	1,087,429,800.00	1,087,429,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,322,250.00	10,885,900.00	10,885,900.00	-	9,231,250.00	-	9,231,250.00	-	9,323,600.00	9,323,700.00
22021009	SPORTING ACTIVITIES	-	6,012,200.00	6,012,200.00	-	5,098,350.00	-	5,098,350.00	-	5,149,400.00	5,149,500.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	52,316,000.00	73,242,400.00	57,000,000.00	62,109,560.00	-	62,109,560.00	-	62,730,700.00	62,730,800.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	4,009,940.00	4,009,940.00	570,000.00	3,400,480.00	-	3,400,480.00	-	3,434,500.00	3,434,600.00
22021022	YOUTH CORPERS ALLOWANCE	1,610,000.00	2,968,700.00	2,968,700.00	1,735,000.00	2,517,460.00	-	2,517,460.00	-	2,542,700.00	2,542,800.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	50,700,500.00	850,700,500.00	-	21,497,650.00	-	21,497,650.00	-	21,712,700.00	21,712,800.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,071,603,901.54	181,551,800.00	546,301,910.00	1,730,246,529.97	42,400,000.00	-	42,400,000.00	-	42,824,000.00	42,824,100.00
22021026	MONITORING AND EVALUATION RECURRENT	-	2,107,000.00	2,107,000.00	-	1,786,740.00	-	1,786,740.00	-	1,804,700.00	1,804,800.00
011200400100 - House of Assembly Service Commission											
2	**EXPENDITURES**	**271,959,514.62**	**930,435,120.00**	**850,597,120.00**	**347,975,765.45**	**1,031,990,690.00**	**-**	**1,031,990,690.00**	**-**	**1,042,311,140.00**	**1,042,315,800.00**
21	**PERSONNEL COST**	**241,953,931.39**	**392,027,900.00**	**392,027,900.00**	**296,360,103.12**	**980,990,690.00**	**-**	**980,990,690.00**	**-**	**990,800,640.00**	**990,800,800.00**
2101	**SALARY**	**85,010,487.68**	**102,367,300.00**	**102,367,300.00**	**99,344,159.64**	**306,760,730.00**	**-**	**306,760,730.00**	**-**	**309,828,340.00**	**309,828,360.00**
210101	**SALARIES AND WAGES**	**85,010,487.68**	**102,367,300.00**	**102,367,300.00**	**99,344,159.64**	**306,760,730.00**	**-**	**306,760,730.00**	**-**	**309,828,340.00**	**309,828,360.00**
21010101	BASIC-SALARY	61,870,153.37	86,890,000.00	86,890,000.00	75,673,333.45	166,953,990.00	-	166,953,990.00	-	168,623,530.00	168,623,540.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	23,140,334.31	15,477,300.00	15,477,300.00	23,670,826.19	139,806,740.00	-	139,806,740.00	-	141,204,810.00	141,204,820.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**156,943,443.71**	**289,660,600.00**	**289,660,600.00**	**197,015,943.48**	**674,229,960.00**	**-**	**674,229,960.00**	**-**	**680,972,300.00**	**680,972,440.00**
210201	**ALLOWANCES**	**156,943,443.71**	**289,660,600.00**	**289,660,600.00**	**197,015,943.48**	**668,494,410.00**	**-**	**668,494,410.00**	**-**	**675,179,390.00**	**675,179,520.00**
21020102	HOUSING/RENT ALLOWANCE	58,140,819.70	80,194,500.00	80,194,500.00	40,078,165.92	138,371,590.00	-	138,371,590.00	-	139,755,310.00	139,755,320.00
21020103	TRANSPORT ALLOWANCE	18,561,277.88	33,937,700.00	33,937,700.00	22,677,370.83	68,825,300.00	-	68,825,300.00	-	69,513,560.00	69,513,570.00
21020104	MEAL SUBSIDY	2,496,008.96	7,012,300.00	7,012,300.00	3,016,459.76	9,584,000.00	-	9,584,000.00	-	9,679,840.00	9,679,850.00
21020105	UTILITY ALLOWANCE	6,179,840.76	13,080,500.00	13,080,500.00	7,559,127.49	22,941,770.00	-	22,941,770.00	-	23,171,190.00	23,171,200.00
21020106	ENTERTAINMENT ALLOWANCE	3,683,831.80	8,720,900.00	8,720,900.00	4,542,667.73	13,358,000.00	-	13,358,000.00	-	13,491,580.00	13,491,590.00
21020108	DOMESTIC STAFF ALLOWANCE	5,647,464.57	12,595,400.00	12,595,400.00	7,213,556.28	20,193,550.00	-	20,193,550.00	-	20,395,490.00	20,395,500.00
21020112	HARZARD ALLOWANCE	18,023,477.29	33,242,900.00	33,242,900.00	21,384,598.62	64,804,730.00	-	64,804,730.00	-	65,452,780.00	65,452,790.00
21020117	OUTFIT ALLOWANCE	13,091,194.67	24,830,700.00	24,830,700.00	15,963,826.17	48,714,930.00	-	48,714,930.00	-	49,202,080.00	49,202,090.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020126	TORCHLIGHT ALLOWANCE	1,150,258.58	4,726,100.00	4,726,100.00	1,456,580.23	5,082,550.00	-	5,082,550.00	-	5,133,380.00	5,133,390.00
21020130	SPECIAL ALLOWANCE	9,269,753.86	8,033,000.00	8,033,000.00	11,338,683.10	21,895,000.00	-	21,895,000.00	-	22,113,950.00	22,113,960.00
21020135	FURNITURE ALLOWANCE	18,539,515.64	33,935,700.00	33,935,700.00	22,677,370.83	68,825,300.00	-	68,825,300.00	-	69,513,560.00	69,513,570.00
21020141	ACCOMMODATION ALLOWANCE	-	-	-	-	149,260,910.00	-	149,260,910.00	-	150,753,520.00	150,753,530.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,160,000.00	29,350,900.00	29,350,900.00	39,107,536.52	36,636,780.00	-	36,636,780.00	-	37,003,150.00	37,003,160.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**5,735,550.00**	**-**	**5,735,550.00**	**-**	**5,792,910.00**	**5,792,920.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	5,735,550.00	-	5,735,550.00	-	5,792,910.00	5,792,920.00
22	**OTHER RECURRENT COSTS**	**30,005,583.23**	**38,740,020.00**	**58,902,020.00**	**51,615,662.33**	**51,000,000.00**	**-**	**51,000,000.00**	**-**	**51,510,500.00**	**51,515,000.00**
2202	**OVERHEAD COST**	**30,005,583.23**	**38,740,020.00**	**58,902,020.00**	**51,615,662.33**	**51,000,000.00**	**-**	**51,000,000.00**	**-**	**51,510,500.00**	**51,515,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,859,000.00**	**7,855,280.00**	**11,943,380.00**	**13,682,000.00**	**10,520,000.00**	**-**	**10,520,000.00**	**-**	**10,625,200.00**	**10,625,900.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,819,000.00	596,000.00	906,200.00	5,780,000.00	1,900,000.00	-	1,900,000.00	-	1,919,000.00	1,919,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,430,000.00	2,980,000.00	4,530,700.00	7,902,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,136,000.00	1,668,800.00	2,537,200.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	298,000.00	453,200.00	-	310,000.00	-	310,000.00	-	313,100.00	313,200.00
22020105	HOTEL ACCOMMODATION - LOCAL	474,000.00	405,280.00	616,280.00	-	410,000.00	-	410,000.00	-	414,100.00	414,200.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	596,000.00	906,200.00	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020109	PER-DIEM/ESTACODES	-	1,311,200.00	1,993,600.00	-	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
220202	**UTILITIES - GENERAL**	**168,000.00**	**955,400.00**	**1,453,100.00**	**6,029,500.00**	**1,048,000.00**	**-**	**1,048,000.00**	**-**	**1,058,600.00**	**1,059,100.00**
22020201	ELECTRICITY CHARGES	135,000.00	165,690.00	251,990.00	220,000.00	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22020202	TELEPHONE CHARGES	-	119,200.00	181,400.00	10,000.00	120,000.00	-	120,000.00	-	121,200.00	121,300.00
22020203	INTERNET ACCESS CHARGES	-	35,760.00	54,460.00	-	37,000.00	-	37,000.00	-	37,400.00	37,500.00
22020207	LEASED COMMUNICATION LINES(S)	-	243,170.00	369,770.00	-	246,000.00	-	246,000.00	-	248,500.00	248,600.00
22020209	OTHER UTILITY CHARGES	33,000.00	391,580.00	595,480.00	5,799,500.00	395,000.00	-	395,000.00	-	399,000.00	399,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,801,000.00**	**1,561,520.00**	**2,374,420.00**	**1,965,000.00**	**1,780,000.00**	**-**	**1,780,000.00**	**-**	**1,797,800.00**	**1,798,200.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,001,000.00	596,000.00	906,200.00	1,755,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	35,760.00	54,460.00	-	40,000.00	-	40,000.00	-	40,400.00	40,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	35,760.00	54,460.00	-	40,000.00	-	40,000.00	-	40,400.00	40,500.00
22020312	OTHER MATERIALS AND SUPPLIES	800,000.00	894,000.00	1,359,300.00	210,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,309,000.00**	**2,242,160.00**	**3,409,260.00**	**1,543,000.00**	**4,520,000.00**	**-**	**4,520,000.00**	**-**	**4,565,200.00**	**4,565,900.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	430,000.00	783,150.00	1,190,750.00	714,000.00	900,000.00	-	900,000.00	-	909,000.00	909,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	243,170.00	369,770.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	521,000.00	596,000.00	906,200.00	555,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	120,000.00	143,040.00	217,540.00	59,000.00	140,000.00	-	140,000.00	-	141,400.00	141,500.00
22020406	OTHER MAINTENANCE SERVICES	238,000.00	476,800.00	725,000.00	180,000.00	480,000.00	-	480,000.00	-	484,800.00	484,900.00
22020407	MAINTENANCE OF AIRCRAFTS	-	-	-	35,000.00	-	-	-	-	-	100.00
220205	**TRAINING - GENERAL**	**-**	**1,788,000.00**	**2,718,600.00**	**-**	**2,202,000.00**	**-**	**2,202,000.00**	**-**	**2,224,100.00**	**2,224,400.00**
22020501	LOCAL TRAINING	-	596,000.00	906,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020502	INTERNATIONAL TRAINING	-	596,000.00	906,200.00	-	602,000.00	-	602,000.00	-	608,100.00	608,200.00
22020503	OTHER TRAININGS	-	596,000.00	906,200.00	-	600,000.00	-	600,000.00	-	606,000.00	606,100.00
220206	**OTHER SERVICES - GENERAL**	**3,545,000.00**	**9,333,360.00**	**14,190,360.00**	**4,133,000.00**	**9,087,000.00**	**-**	**9,087,000.00**	**-**	**9,177,900.00**	**9,178,500.00**
22020601	SECURITY SERVICES	-	596,000.00	906,200.00	-	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22020602	OFFICE RENT	-	5,960,000.00	9,061,300.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	298,000.00	453,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020605	CLEANING & FUMIGATION SERVICES	75,000.00	59,600.00	90,700.00	106,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020606	POSTAGES & COURIER SERVICES	-	35,760.00	54,460.00	-	37,000.00	-	37,000.00	-	37,400.00	37,500.00
22020607	OFFICE SUPPORT SERVICES	3,470,000.00	2,384,000.00	3,624,500.00	4,027,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,892,000.00**	**2,297,580.00**	**3,493,380.00**	**5,807,000.00**	**4,900,000.00**	**-**	**4,900,000.00**	**-**	**4,949,000.00**	**4,949,300.00**
22020801	MOTOR VEHICLE FUEL COST	3,749,000.00	1,764,160.00	2,682,260.00	5,702,000.00	2,900,000.00	-	2,900,000.00	-	2,929,000.00	2,929,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	93,000.00	235,420.00	357,920.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020803	PLANT / GENERATOR FUEL COST	50,000.00	298,000.00	453,200.00	105,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**46,583.23**	**190,720.00**	**290,220.00**	**60,162.33**	**194,500.00**	**-**	**194,500.00**	**-**	**196,600.00**	**196,800.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	46,583.23	119,200.00	181,400.00	60,162.33	122,000.00	-	122,000.00	-	123,300.00	123,400.00
22020902	INSURANCE PREMIUM	-	71,520.00	108,820.00	-	72,500.00	-	72,500.00	-	73,300.00	73,400.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**13,385,000.00**	**12,516,000.00**	**19,029,300.00**	**18,396,000.00**	**16,748,500.00**	**-**	**16,748,500.00**	**-**	**16,916,100.00**	**16,916,900.00**
22021001	REFRESHMENT & MEALS	4,447,000.00	2,980,000.00	4,530,700.00	7,390,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	1,788,000.00	2,718,400.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	119,200.00	181,400.00	70,000.00	122,000.00	-	122,000.00	-	123,300.00	123,400.00
22021007	WELFARE PACKAGES	1,000,000.00	2,384,000.00	3,624,500.00	950,250.00	2,376,500.00	-	2,376,500.00	-	2,400,300.00	2,400,400.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	596,000.00	906,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	298,000.00	453,200.00	-	350,000.00	-	350,000.00	-	353,500.00	353,600.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	178,800.00	272,000.00	-	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	7,938,000.00	4,172,000.00	6,342,900.00	9,985,750.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
23	**CAPITAL EXPENDITURE**	**-**	**499,667,200.00**	**399,667,200.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**321,301,200.00**	**221,301,200.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**321,301,200.00**	**221,301,200.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010105	PURCHASE OF MOTOR VEHICLES	-	1,939,200.00	1,939,200.00	-	-	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	263,610,000.00	163,610,000.00	-	-	-	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	24,240,000.00	24,240,000.00	-	-	-	-	-	-	-
23010119	PURCHASE OF POWER GENERATING SET	-	31,512,000.00	31,512,000.00	-	-	-	-	-	-	-

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2302	**CONSTRUCTION / PROVISION**	-	**45,450,000.00**	**45,450,000.00**	-	-	-	-	-	-	-
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	-	**45,450,000.00**	**45,450,000.00**	-	-	-	-	-	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	9,090,000.00	9,090,000.00	-	-	-	-	-	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	36,360,000.00	36,360,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	-	**82,416,000.00**	**82,416,000.00**	-	-	-	-	-	-	-
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	-	**82,416,000.00**	**82,416,000.00**	-	-	-	-	-	-	-
23030103	REHABILITATION / REPAIRS - HOUSING	-	82,416,000.00	82,416,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	-	**50,500,000.00**	**50,500,000.00**	-	-	-	-	-	-	-
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	-	**50,500,000.00**	**50,500,000.00**	-	-	-	-	-	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	-	50,500,000.00	50,500,000.00	-	-	-	-	-	-	-
012300100100 - Ministry of Information and Strategy											
2	**EXPENDITURES**	**481,392,355.19**	**1,141,607,600.00**	**808,223,900.00**	**421,208,258.48**	**946,173,970.00**	-	**946,173,970.00**	-	**955,637,450.00**	**959,216,690.00**
21	**PERSONNEL COST**	**59,965,008.38**	**83,399,600.00**	**83,399,600.00**	**90,768,824.97**	**122,172,570.00**	-	**122,172,570.00**	-	**123,394,350.00**	**123,394,490.00**
2101	**SALARY**	**33,855,052.08**	**39,607,700.00**	**39,607,700.00**	**45,763,972.92**	**59,101,140.00**	-	**59,101,140.00**	-	**59,692,160.00**	**59,692,190.00**
210101	**SALARIES AND WAGES**	**33,855,052.08**	**39,607,700.00**	**39,607,700.00**	**45,763,972.92**	**59,101,140.00**	-	**59,101,140.00**	-	**59,692,160.00**	**59,692,190.00**
21010101	BASIC-SALARY	33,855,052.08	39,607,700.00	39,607,700.00	45,763,972.92	59,101,140.00	-	59,101,140.00	-	59,692,160.00	59,692,190.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**26,109,956.30**	**43,791,900.00**	**43,791,900.00**	**45,004,852.05**	**63,071,430.00**	-	**63,071,430.00**	-	**63,702,190.00**	**63,702,300.00**
210201	**ALLOWANCES**	**26,109,956.30**	**43,791,900.00**	**43,791,900.00**	**45,004,852.05**	**61,593,870.00**	-	**61,593,870.00**	-	**62,209,850.00**	**62,209,950.00**
21020102	HOUSING/RENT ALLOWANCE	6,415,116.32	9,279,100.00	9,279,100.00	10,470,797.47	13,522,430.00	-	13,522,430.00	-	13,657,660.00	13,657,670.00
21020103	TRANSPORT ALLOWANCE	2,224,724.24	2,913,900.00	2,913,900.00	4,354,731.83	5,599,970.00	-	5,599,970.00	-	5,655,970.00	5,655,980.00
21020104	MEAL SUBSIDY	425,150.82	518,800.00	518,800.00	899,776.85	1,148,280.00	-	1,148,280.00	-	1,159,770.00	1,159,780.00
21020105	UTILITY ALLOWANCE	1,220,989.63	1,488,800.00	1,488,800.00	2,545,705.24	3,284,930.00	-	3,284,930.00	-	3,317,780.00	3,317,790.00
21020106	ENTERTAINMENT ALLOWANCE	35,720.49	61,300.00	61,300.00	45,379.21	70,980.00	-	70,980.00	-	71,690.00	71,700.00
21020107	LEAVE ALLOWANCE	2,667,070.41	3,841,100.00	3,841,100.00	4,576,398.14	5,052,500.00	-	5,052,500.00	-	5,103,030.00	5,103,040.00
21020108	DOMESTIC STAFF ALLOWANCE	1,099,522.74	1,882,000.00	1,882,000.00	1,289,157.13	2,074,590.00	-	2,074,590.00	-	2,095,340.00	2,095,350.00
21020121	WIEGHING ALLOWANCE	6,301,651.63	10,613,000.00	10,613,000.00	6,458,695.20	7,147,250.00	-	7,147,250.00	-	7,218,730.00	7,218,740.00
21020135	FURNITURE ALLOWANCE	5,180,010.02	7,046,000.00	7,046,000.00	8,547,282.23	11,079,180.00	-	11,079,180.00	-	11,189,980.00	11,189,990.00
21020145	OTHER ALLOWANCES AND BENEFITS	540,000.00	6,147,900.00	6,147,900.00	5,816,928.75	12,613,760.00	-	12,613,760.00	-	12,739,900.00	12,739,910.00
210202	**SOCIAL CONTRIBUTIONS**	-	-	-	-	**1,477,560.00**	-	**1,477,560.00**	-	**1,492,340.00**	**1,492,350.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,477,560.00	-	1,477,560.00	-	1,492,340.00	1,492,350.00
22	**OTHER RECURRENT COSTS**	**386,781,579.25**	**243,333,200.00**	**369,949,500.00**	**330,439,433.51**	**470,001,400.00**	-	**470,001,400.00**	-	**474,703,100.00**	**474,706,800.00**
2202	**OVERHEAD COST**	**386,781,579.25**	**243,333,200.00**	**369,949,500.00**	**330,439,433.51**	**470,001,400.00**	-	**470,001,400.00**	-	**474,703,100.00**	**474,706,800.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**410,000.00**	**8,820,800.00**	**9,941,300.00**	**7,600,000.00**	**14,292,600.00**	-	**14,292,600.00**	-	**14,435,800.00**	**14,436,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	240,000.00	4,410,400.00	2,970,600.00	6,068,400.00	1,646,300.00	-	1,646,300.00	-	1,662,800.00	1,662,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	170,000.00	1,788,000.00	2,015,100.00	1,531,600.00	11,072,800.00	-	11,072,800.00	-	11,183,600.00	11,183,700.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,192,000.00	3,343,400.00	-	715,200.00	-	715,200.00	-	722,400.00	722,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	953,600.00	1,074,800.00	-	572,200.00	-	572,200.00	-	578,000.00	578,100.00

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22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	476,800.00	537,400.00	-	286,100.00	-	286,100.00	-	289,000.00	289,100.00
220202	**UTILITIES - GENERAL**	**149,000.00**	**271,190.00**	**305,790.00**	**2,149,375.00**	**163,000.00**	**-**	**163,000.00**	**-**	**164,800.00**	**165,200.00**
22020203	INTERNET ACCESS CHARGES	14,000.00	47,680.00	53,780.00	-	28,700.00	-	28,700.00	-	29,000.00	29,100.00
22020205	WATER RATES	100,000.00	103,110.00	116,210.00	70,000.00	61,900.00	-	61,900.00	-	62,600.00	62,700.00
22020207	LEASED COMMUNICATION LINES(S)	-	71,520.00	80,620.00	-	43,000.00	-	43,000.00	-	43,500.00	43,600.00
22020209	OTHER UTILITY CHARGES	35,000.00	48,880.00	55,180.00	2,079,375.00	29,400.00	-	29,400.00	-	29,700.00	29,800.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**110,443,699.43**	**31,550,460.00**	**87,557,560.00**	**83,619,150.00**	**108,163,200.00**	**-**	**108,163,200.00**	**-**	**109,245,000.00**	**109,245,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	988,000.00	1,099,620.00	1,239,320.00	2,222,000.00	1,264,600.00	-	1,264,600.00	-	1,277,300.00	1,277,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	108,647,299.43	29,456,710.00	85,197,810.00	80,250,150.00	105,875,300.00	-	105,875,300.00	-	106,934,100.00	106,934,200.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	238,400.00	268,700.00	-	154,200.00	-	154,200.00	-	155,800.00	155,900.00
22020312	OTHER MATERIALS AND SUPPLIES	808,400.00	755,730.00	851,730.00	1,147,000.00	869,100.00	-	869,100.00	-	877,800.00	877,900.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,230,122.37**	**3,328,680.00**	**3,751,680.00**	**2,108,000.00**	**3,828,100.00**	**-**	**3,828,100.00**	**-**	**3,866,600.00**	**3,867,100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,189,072.37	1,382,130.00	1,557,730.00	1,372,000.00	1,589,500.00	-	1,589,500.00	-	1,605,400.00	1,605,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000.00	1,192,000.00	1,343,400.00	15,000.00	1,370,800.00	-	1,370,800.00	-	1,384,600.00	1,384,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000.00	12,520.00	14,120.00	10,000.00	14,400.00	-	14,400.00	-	14,600.00	14,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	33,750.00	41,130.00	46,430.00	60,000.00	47,300.00	-	47,300.00	-	47,800.00	47,900.00
22020406	OTHER MAINTENANCE SERVICES	2,972,300.00	700,900.00	790,000.00	651,000.00	806,100.00	-	806,100.00	-	814,200.00	814,300.00
220205	**TRAINING - GENERAL**	**-**	**1,192,000.00**	**1,343,500.00**	**188,000.00**	**1,370,900.00**	**-**	**1,370,900.00**	**-**	**1,384,700.00**	**1,384,900.00**
22020501	LOCAL TRAINING	-	476,800.00	537,400.00	188,000.00	548,400.00	-	548,400.00	-	553,900.00	554,000.00
22020503	OTHER TRAININGS	-	715,200.00	806,100.00	-	822,500.00	-	822,500.00	-	830,800.00	830,900.00
220206	**OTHER SERVICES - GENERAL**	**3,471,650.00**	**2,566,400.00**	**5,892,600.00**	**2,995,000.00**	**4,071,100.00**	**-**	**4,071,100.00**	**-**	**4,112,000.00**	**4,112,400.00**
22020601	SECURITY SERVICES	345,000.00	236,620.00	266,720.00	145,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020605	CLEANING & FUMIGATION SERVICES	110,000.00	72,720.00	82,020.00	60,000.00	130,000.00	-	130,000.00	-	131,300.00	131,400.00
22020606	POSTAGES & COURIER SERVICES	66,650.00	63,180.00	71,280.00	55,000.00	150,200.00	-	150,200.00	-	151,800.00	151,900.00
22020607	OFFICE SUPPORT SERVICES	2,950,000.00	2,193,880.00	5,472,580.00	2,735,000.00	3,290,900.00	-	3,290,900.00	-	3,323,900.00	3,324,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**992,500.00**	**121,590.00**	**137,090.00**	**-**	**139,900.00**	**-**	**139,900.00**	**-**	**141,300.00**	**141,400.00**
22020709	OTHER CONSULTING SERVICES	992,500.00	121,590.00	137,090.00	-	139,900.00	-	139,900.00	-	141,300.00	141,400.00
220208	**FUEL & LUBRICANTS - GENERAL**	**25,511,825.00**	**1,799,930.00**	**22,739,830.00**	**975,150.00**	**2,798,900.00**	**-**	**2,798,900.00**	**-**	**2,827,000.00**	**2,827,300.00**
22020801	MOTOR VEHICLE FUEL COST	1,955,100.00	670,500.00	755,700.00	563,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	267,700.00	82,250.00	92,750.00	70,000.00	94,600.00	-	94,600.00	-	95,600.00	95,700.00
22020803	PLANT / GENERATOR FUEL COST	23,289,025.00	1,047,180.00	21,891,380.00	342,150.00	1,204,300.00	-	1,204,300.00	-	1,216,400.00	1,216,500.00
220209	**FINANCIAL CHARGES - GENERAL**	**277,448.95**	**247,940.00**	**279,440.00**	**34,308.51**	**285,200.00**	**-**	**285,200.00**	**-**	**288,100.00**	**288,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	277,448.95	247,940.00	279,440.00	34,308.51	285,200.00	-	285,200.00	-	288,100.00	288,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**241,295,333.50**	**193,434,210.00**	**238,000,710.00**	**230,770,450.00**	**334,888,500.00**	**-**	**334,888,500.00**	**-**	**338,237,800.00**	**338,238,600.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021001	REFRESHMENT & MEALS	745,000.00	145,430.00	163,930.00	2,159,375.00	267,300.00	-	267,300.00	-	270,000.00	270,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	262,240.00	295,640.00	-	301,600.00	-	301,600.00	-	304,700.00	304,800.00
22021003	PUBLICITY & ADVERTISEMENTS	176,243,842.50	164,018,610.00	184,849,010.00	186,803,250.00	240,224,200.00	-	240,224,200.00	-	242,626,500.00	242,626,600.00
22021004	MEDICAL EXPENSES-LOCAL	770,500.00	812,950.00	916,250.00	-	900.00	-	900.00	-	1,000.00	1,100.00
22021007	WELFARE PACKAGES	2,355,500.00	3,636,800.00	4,098,700.00	3,509,000.00	6,182,400.00	-	6,182,400.00	-	6,244,300.00	6,244,400.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	500,000.00	-	-	-	-	-	100.00
22021025	OTHER MISCELLANEOUS EXPENSES	61,180,491.00	21,578,180.00	44,318,680.00	37,798,825.00	51,485,100.00	-	51,485,100.00	-	52,000,000.00	52,000,100.00
22021026	MONITORING AND EVALUATION RECURRENT	-	2,980,000.00	3,358,500.00	-	36,427,000.00	-	36,427,000.00	-	36,791,300.00	36,791,400.00
23	**CAPITAL EXPENDITURE**	**34,645,767.56**	**814,874,800.00**	**354,874,800.00**	**-**	**354,000,000.00**	**-**	**354,000,000.00**	**-**	**357,540,000.00**	**361,115,400.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**549,874,800.00**	**109,874,800.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**549,874,800.00**	**109,874,800.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010113	PURCHASE OF COMPUTERS	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	4,500,000.00	4,500,000.00	-	-	-	-	-	-	-
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	45,263,800.00	5,263,800.00	-	-	-	-	-	-	-
23010150	PURCHASE OF ELECTRONIC BILL BOARD	-	498,111,000.00	98,111,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**34,645,767.56**	**160,000,000.00**	**160,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**34,645,767.56**	**160,000,000.00**	**160,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	34,645,767.56	160,000,000.00	160,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**-**	**-**	**-**	**354,000,000.00**	**-**	**354,000,000.00**	**-**	**357,540,000.00**	**361,115,400.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**-**	**-**	**-**	**354,000,000.00**	**-**	**354,000,000.00**	**-**	**357,540,000.00**	**361,115,400.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	-	354,000,000.00	-	354,000,000.00	-	357,540,000.00	361,115,400.00
2305	**OTHER CAPITAL PROJECTS**	**-**	**105,000,000.00**	**85,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**105,000,000.00**	**85,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITES	-	25,000,000.00	5,000,000.00	-	-	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	80,000,000.00	80,000,000.00	-	-	-	-	-	-	-
012300300100 - Adamawa Television Corporation (ATV)											
2	**EXPENDITURES**	**238,372,896.67**	**3,074,718,960.00**	**2,205,350,960.00**	**430,473,794.59**	**417,664,900.00**	**-**	**417,664,900.00**	**-**	**421,841,730.00**	**421,844,670.00**
21	**PERSONNEL COST**	**189,377,042.13**	**293,156,200.00**	**293,156,200.00**	**265,138,564.59**	**363,287,200.00**	**-**	**363,287,200.00**	**-**	**366,920,130.00**	**366,920,270.00**
2101	**SALARY**	**86,160,835.64**	**124,506,500.00**	**124,506,500.00**	**122,320,418.79**	**136,588,830.00**	**-**	**136,588,830.00**	**-**	**137,954,720.00**	**137,954,750.00**
210101	**SALARIES AND WAGES**	**86,160,835.64**	**124,506,500.00**	**124,506,500.00**	**122,320,418.79**	**136,588,830.00**	**-**	**136,588,830.00**	**-**	**137,954,720.00**	**137,954,750.00**
21010101	BASIC-SALARY	86,160,835.64	124,506,500.00	124,506,500.00	122,320,418.79	136,588,830.00	-	136,588,830.00	-	137,954,720.00	137,954,750.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**103,216,206.49**	**168,649,700.00**	**168,649,700.00**	**142,818,145.80**	**226,698,370.00**	**-**	**226,698,370.00**	**-**	**228,965,410.00**	**228,965,520.00**
210201	**ALLOWANCES**	**103,216,206.49**	**168,649,700.00**	**168,649,700.00**	**142,818,145.80**	**223,283,560.00**	**-**	**223,283,560.00**	**-**	**225,516,450.00**	**225,516,550.00**
21020102	HOUSING/RENT ALLOWANCE	19,178,252.16	28,865,700.00	28,865,700.00	27,629,389.54	31,251,570.00	-	31,251,570.00	-	31,564,090.00	31,564,100.00

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21020103	TRANSPORT ALLOWANCE	6,275,134.21	8,165,500.00	8,165,500.00	11,094,688.04	12,557,160.00	-	12,557,160.00	-	12,682,740.00	12,682,750.00
21020104	MEAL SUBSIDY	999,888.33	1,192,300.00	1,192,300.00	1,967,854.36	2,224,220.00	-	2,224,220.00	-	2,246,470.00	2,246,480.00
21020105	UTILITY ALLOWANCE	3,549,626.92	4,356,900.00	4,356,900.00	6,752,596.99	7,641,590.00	-	7,641,590.00	-	7,718,010.00	7,718,020.00
21020106	ENTERTAINMENT ALLOWANCE	374,360.98	513,200.00	513,200.00	599,573.38	683,760.00	-	683,760.00	-	690,600.00	690,610.00
21020107	LEAVE ALLOWANCE	8,080,879.35	12,147,500.00	12,147,500.00	12,026,590.83	14,321,790.00	-	14,321,790.00	-	14,465,010.00	14,465,020.00
21020108	DOMESTIC STAFF ALLOWANCE	12,447,619.76	17,649,000.00	17,649,000.00	19,040,416.32	21,782,570.00	-	21,782,570.00	-	22,000,400.00	22,000,410.00
21020121	WIEGHING ALLOWANCE	35,389,922.92	64,117,800.00	64,117,800.00	33,009,866.70	39,287,120.00	-	39,287,120.00	-	39,680,000.00	39,680,010.00
21020135	FURNITURE ALLOWANCE	15,530,521.86	22,972,100.00	22,972,100.00	22,458,727.74	25,362,540.00	-	25,362,540.00	-	25,616,170.00	25,616,180.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,390,000.00	8,669,700.00	8,669,700.00	8,238,441.90	68,171,240.00	-	68,171,240.00	-	68,852,960.00	68,852,970.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**3,414,810.00**	**-**	**3,414,810.00**	**-**	**3,448,960.00**	**3,448,970.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	3,414,810.00	-	3,414,810.00	-	3,448,960.00	3,448,970.00
22	**OTHER RECURRENT COSTS**	**48,995,854.54**	**34,842,160.00**	**52,974,160.00**	**30,495,430.00**	**54,377,700.00**	**-**	**54,377,700.00**	**-**	**54,921,600.00**	**54,924,400.00**
2202	**OVERHEAD COST**	**48,995,854.54**	**34,842,160.00**	**52,974,160.00**	**30,495,430.00**	**54,377,700.00**	**-**	**54,377,700.00**	**-**	**54,921,600.00**	**54,924,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**23,873,921.00**	**4,470,000.00**	**6,037,900.00**	**3,857,000.00**	**4,600,000.00**	**-**	**4,600,000.00**	**-**	**4,646,000.00**	**4,646,500.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,099,500.00	2,086,000.00	2,351,000.00	1,631,500.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,774,421.00	1,788,000.00	3,015,100.00	2,190,500.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	10,000.00	-	-	-	-	-	100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	298,000.00	335,900.00	25,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	298,000.00	335,900.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220202	**UTILITIES - GENERAL**	**816,000.00**	**4,768,000.00**	**5,373,700.00**	**1,011,400.00**	**4,435,900.00**	**-**	**4,435,900.00**	**-**	**4,480,300.00**	**4,480,800.00**
22020201	ELECTRICITY CHARGES	126,000.00	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020202	TELEPHONE CHARGES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020203	INTERNET ACCESS CHARGES	660,000.00	1,490,000.00	1,679,300.00	963,400.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	2,980,000.00	3,358,500.00	48,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020209	OTHER UTILITY CHARGES	30,000.00	298,000.00	335,900.00	-	335,900.00	-	335,900.00	-	339,300.00	339,400.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,618,800.00**	**2,384,000.00**	**5,086,800.00**	**2,655,386.25**	**3,500,000.00**	**-**	**3,500,000.00**	**-**	**3,535,000.00**	**3,535,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,826,800.00	1,192,000.00	2,543,400.00	1,906,786.25	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	596,000.00	671,700.00	30,900.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,200.00
22020312	OTHER MATERIALS AND SUPPLIES	792,000.00	596,000.00	1,871,700.00	717,700.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**5,492,980.00**	**5,781,200.00**	**8,315,600.00**	**3,475,800.00**	**4,600,000.00**	**-**	**4,600,000.00**	**-**	**4,646,000.00**	**4,646,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,384,400.00	1,192,000.00	1,343,400.00	1,209,500.00	1,800,000.00	-	1,800,000.00	-	1,818,000.00	1,818,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	43,800.00	894,000.00	1,007,600.00	137,500.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,718,600.00	1,788,000.00	2,815,100.00	906,500.00	750,000.00	-	750,000.00	-	757,500.00	757,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,395,000.00	1,192,000.00	2,343,400.00	595,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020406	OTHER MAINTENANCE SERVICES	951,180.00	715,200.00	806,100.00	627,300.00	250,000.00	-	250,000.00	-	252,500.00	252,600.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220206	**OTHER SERVICES - GENERAL**	**4,411,000.00**	**5,840,800.00**	**10,582,800.00**	**7,991,900.00**	**15,542,300.00**	**-**	**15,542,300.00**	**-**	**15,697,800.00**	**15,698,100.00**
22020601	SECURITY SERVICES	-	715,200.00	806,100.00	-	5,700,000.00	-	5,700,000.00	-	5,757,000.00	5,757,100.00
22020605	CLEANING & FUMIGATION SERVICES	37,000.00	119,200.00	134,400.00	101,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020607	OFFICE SUPPORT SERVICES	4,374,000.00	5,006,400.00	9,642,300.00	7,890,900.00	9,642,300.00	-	9,642,300.00	-	9,738,800.00	9,738,900.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,499,472.39**	**6,079,200.00**	**8,857,300.00**	**4,218,000.00**	**2,550,000.00**	**-**	**2,550,000.00**	**-**	**2,575,500.00**	**2,575,800.00**
22020801	MOTOR VEHICLE FUEL COST	1,959,472.39	2,682,000.00	5,028,600.00	4,218,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	417,200.00	470,200.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020803	PLANT / GENERATOR FUEL COST	540,000.00	2,980,000.00	3,358,500.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**75,931.15**	**35,760.00**	**40,360.00**	**107,343.75**	**7,000,000.00**	**-**	**7,000,000.00**	**-**	**7,070,000.00**	**7,070,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	75,931.15	35,760.00	40,360.00	107,343.75	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**9,207,750.00**	**5,483,200.00**	**8,679,700.00**	**7,178,600.00**	**12,149,500.00**	**-**	**12,149,500.00**	**-**	**12,271,000.00**	**12,271,200.00**
22021007	WELFARE PACKAGES	3,862,000.00	1,907,200.00	2,149,500.00	1,784,000.00	2,149,500.00	-	2,149,500.00	-	2,171,000.00	2,171,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,345,750.00	3,576,000.00	6,530,200.00	5,394,600.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
23	**CAPITAL EXPENDITURE**	**-**	**2,746,720,600.00**	**1,859,220,600.00**	**134,839,800.00**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**2,231,137,900.00**	**1,367,637,900.00**	**134,839,800.00**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**2,231,137,900.00**	**1,367,637,900.00**	**134,839,800.00**	**-**	**-**	**-**	**-**	**-**	**-**
23010105	PURCHASE OF MOTOR VEHICLES	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	8,000,000.00	8,000,000.00	-	-	-	-	-	-	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	1,850,000.00	1,850,000.00	-	-	-	-	-	-	-
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	695,724,000.00	595,724,000.00	134,839,800.00	-	-	-	-	-	-
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	-	1,250,763,900.00	537,263,900.00	-	-	-	-	-	-	-
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	108,000,000.00	108,000,000.00	-	-	-	-	-	-	-
23010145	PURCHASE OF COOLING EQUIPMENT	-	18,800,000.00	18,800,000.00	-	-	-	-	-	-	-
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	100,000,000.00	50,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**308,580,000.00**	**308,580,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**308,580,000.00**	**308,580,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	207,660,000.00	207,660,000.00	-	-	-	-	-	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	4,500,000.00	4,500,000.00	-	-	-	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	96,420,000.00	96,420,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**113,000,000.00**	**113,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**113,000,000.00**	**113,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	81,000,000.00	81,000,000.00	-	-	-	-	-	-	-
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	-	32,000,000.00	32,000,000.00	-	-	-	-	-	-	-

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2305	**OTHER CAPITAL PROJECTS**	-	**94,002,700.00**	**70,002,700.00**	-	-	-	-	-	-	-
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	-	**94,002,700.00**	**70,002,700.00**	-	-	-	-	-	-	-
23050102	COMPUTER SOFTWARE ACQUISITION	-	94,002,700.00	70,002,700.00	-	-	-	-	-	-	-
012300400100 - Adamawa Broadcasting Corporation (ABC)											
2	**EXPENDITURES**	**2,034,979,822.85**	**1,637,367,730.00**	**1,263,948,830.00**	**456,488,031.07**	**603,677,680.00**	**-**	**603,677,680.00**	**-**	**609,715,420.00**	**611,925,460.00**
21	**PERSONNEL COST**	**160,951,298.59**	**214,600,900.00**	**214,600,900.00**	**221,694,733.38**	**298,728,980.00**	**-**	**298,728,980.00**	**-**	**301,716,320.00**	**301,716,460.00**
2101	**SALARY**	**75,555,785.17**	**95,942,900.00**	**95,942,900.00**	**110,963,945.07**	**124,529,900.00**	**-**	**124,529,900.00**	**-**	**125,775,200.00**	**125,775,230.00**
210101	**SALARIES AND WAGES**	**75,555,785.17**	**95,942,900.00**	**95,942,900.00**	**110,963,945.07**	**124,529,900.00**	**-**	**124,529,900.00**	**-**	**125,775,200.00**	**125,775,230.00**
21010101	BASIC-SALARY	75,555,785.17	95,942,900.00	95,942,900.00	110,963,945.07	124,529,900.00	-	124,529,900.00	-	125,775,200.00	125,775,230.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**85,395,513.42**	**118,658,000.00**	**118,658,000.00**	**110,730,788.31**	**174,199,080.00**	**-**	**174,199,080.00**	**-**	**175,941,120.00**	**175,941,230.00**
210201	**ALLOWANCES**	**85,395,513.42**	**118,658,000.00**	**118,658,000.00**	**110,730,788.31**	**171,085,830.00**	**-**	**171,085,830.00**	**-**	**172,796,730.00**	**172,796,830.00**
21020102	HOUSING/RENT ALLOWANCE	17,012,497.25	21,899,900.00	21,899,900.00	25,036,701.65	28,492,490.00	-	28,492,490.00	-	28,777,420.00	28,777,430.00
21020103	TRANSPORT ALLOWANCE	6,180,201.90	7,545,100.00	7,545,100.00	10,477,093.84	11,877,080.00	-	11,877,080.00	-	11,995,860.00	11,995,870.00
21020104	MEAL SUBSIDY	1,143,323.53	1,301,200.00	1,301,200.00	2,079,327.24	2,336,990.00	-	2,336,990.00	-	2,360,360.00	2,360,370.00
21020105	UTILITY ALLOWANCE	3,431,287.54	3,923,100.00	3,923,100.00	6,141,692.25	6,985,650.00	-	6,985,650.00	-	7,055,510.00	7,055,520.00
21020106	ENTERTAINMENT ALLOWANCE	176,926.47	216,300.00	216,300.00	241,654.48	303,450.00	-	303,450.00	-	306,490.00	306,500.00
21020107	LEAVE ALLOWANCE	7,068,724.60	9,125,000.00	9,125,000.00	10,942,615.57	13,043,000.00	-	13,043,000.00	-	13,173,430.00	13,173,440.00
21020108	DOMESTIC STAFF ALLOWANCE	5,497,613.70	7,497,600.00	7,497,600.00	7,483,871.00	9,335,450.00	-	9,335,450.00	-	9,428,810.00	9,428,820.00
21020121	WIEGHING ALLOWANCE	29,890,296.78	47,538,600.00	47,538,600.00	27,251,369.57	32,514,410.00	-	32,514,410.00	-	32,839,560.00	32,839,570.00
21020135	FURNITURE ALLOWANCE	13,534,641.65	17,786,200.00	17,786,200.00	19,876,462.71	22,684,940.00	-	22,684,940.00	-	22,911,790.00	22,911,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,460,000.00	1,825,000.00	1,825,000.00	1,200,000.00	43,512,370.00	-	43,512,370.00	-	43,947,500.00	43,947,510.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**3,113,250.00**	**-**	**3,113,250.00**	**-**	**3,144,390.00**	**3,144,400.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	3,113,250.00	-	3,113,250.00	-	3,144,390.00	3,144,400.00
22	**OTHER RECURRENT COSTS**	**31,153,524.26**	**31,857,330.00**	**48,438,430.00**	**50,522,474.55**	**86,573,700.00**	**-**	**86,573,700.00**	**-**	**87,440,300.00**	**87,444,600.00**
2202	**OVERHEAD COST**	**31,153,524.26**	**31,857,330.00**	**48,438,430.00**	**50,522,474.55**	**86,573,700.00**	**-**	**86,573,700.00**	**-**	**87,440,300.00**	**87,444,600.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**240,000.00**	**496,850.00**	**560,250.00**	**606,500.00**	**5,303,500.00**	**-**	**5,303,500.00**	**-**	**5,356,700.00**	**5,357,100.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	91,550.00	103,250.00	110,000.00	103,300.00	-	103,300.00	-	104,400.00	104,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	240,000.00	227,920.00	256,920.00	496,500.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	91,550.00	103,250.00	-	103,300.00	-	103,300.00	-	104,400.00	104,500.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	85,830.00	96,830.00	-	96,900.00	-	96,900.00	-	97,900.00	98,000.00
220202	**UTILITIES - GENERAL**	**-**	**170,240.00**	**192,040.00**	**-**	**1,078,800.00**	**-**	**1,078,800.00**	**-**	**1,089,600.00**	**1,090,100.00**
22020201	ELECTRICITY CHARGES	-	17,650.00	19,950.00	-	20,000.00	-	20,000.00	-	20,200.00	20,300.00
22020202	TELEPHONE CHARGES	-	17,650.00	19,950.00	-	20,000.00	-	20,000.00	-	20,200.00	20,300.00
22020203	INTERNET ACCESS CHARGES	-	71,520.00	80,620.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	29,090.00	32,790.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020209	OTHER UTILITY CHARGES	-	34,330.00	38,730.00	-	38,800.00	-	38,800.00	-	39,200.00	39,300.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,115,000.00**	**853,970.00**	**1,962,570.00**	**2,312,500.00**	**4,993,100.00**	**-**	**4,993,100.00**	**-**	**5,043,100.00**	**5,043,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	905,000.00	568,830.00	1,641,130.00	2,288,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	210,000.00	113,960.00	128,460.00	24,500.00	128,500.00	-	128,500.00	-	129,800.00	129,900.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	57,220.00	64,520.00	-	64,600.00	-	64,600.00	-	65,300.00	65,400.00
22020312	OTHER MATERIALS AND SUPPLIES	-	113,960.00	128,460.00	-	1,800,000.00	-	1,800,000.00	-	1,818,000.00	1,818,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,349,000.00**	**1,740,340.00**	**1,961,540.00**	**3,863,500.00**	**6,399,700.00**	**-**	**6,399,700.00**	**-**	**6,463,800.00**	**6,464,400.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	987,000.00	426,740.00	480,940.00	493,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	57,220.00	64,520.00	10,500.00	64,600.00	-	64,600.00	-	65,300.00	65,400.00
22020403	MAINTENANCE OF OFFICE FURNITURE	43,000.00	261,770.00	295,070.00	1,574,000.00	295,100.00	-	295,100.00	-	298,100.00	298,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,215,000.00	113,960.00	128,460.00	119,000.00	2,540,000.00	-	2,540,000.00	-	2,565,400.00	2,565,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	51,500.00	596,000.00	671,700.00	827,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020406	OTHER MAINTENANCE SERVICES	52,500.00	284,650.00	320,850.00	840,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220205	**TRAINING - GENERAL**	**-**	**256,530.00**	**289,230.00**	**75,000.00**	**289,300.00**	**-**	**289,300.00**	**-**	**292,300.00**	**292,500.00**
22020501	LOCAL TRAINING	-	170,700.00	192,400.00	75,000.00	192,400.00	-	192,400.00	-	194,400.00	194,500.00
22020503	OTHER TRAININGS	-	85,830.00	96,830.00	-	96,900.00	-	96,900.00	-	97,900.00	98,000.00
220206	**OTHER SERVICES - GENERAL**	**5,376,500.00**	**7,427,610.00**	**14,371,210.00**	**14,562,000.00**	**19,161,500.00**	**-**	**19,161,500.00**	**-**	**19,353,200.00**	**19,353,700.00**
22020601	SECURITY SERVICES	-	568,830.00	641,130.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	57,220.00	64,520.00	-	64,600.00	-	64,600.00	-	65,300.00	65,400.00
22020605	CLEANING & FUMIGATION SERVICES	97,500.00	159,730.00	180,030.00	30,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020606	POSTAGES & COURIER SERVICES	80,000.00	85,830.00	96,830.00	285,000.00	96,900.00	-	96,900.00	-	97,900.00	98,000.00
22020607	OFFICE SUPPORT SERVICES	5,199,000.00	6,556,000.00	13,388,700.00	14,247,000.00	16,000,000.00	-	16,000,000.00	-	16,160,000.00	16,160,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**68,000.00**	**1,109,050.00**	**1,250,050.00**	**20,000.00**	**929,400.00**	**-**	**929,400.00**	**-**	**938,900.00**	**939,400.00**
22020701	FINANCIAL CONSULTING	68,000.00	596,000.00	671,700.00	20,000.00	671,700.00	-	671,700.00	-	678,500.00	678,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	57,220.00	64,520.00	-	64,600.00	-	64,600.00	-	65,300.00	65,400.00
22020703	LEGAL SERVICES	-	284,650.00	320,850.00	-	-	-	-	-	-	100.00
22020704	ENGINEERING SERVICES	-	57,220.00	64,520.00	-	64,600.00	-	64,600.00	-	65,300.00	65,400.00
22020709	OTHER CONSULTING SERVICES	-	113,960.00	128,460.00	-	128,500.00	-	128,500.00	-	129,800.00	129,900.00
220208	**FUEL & LUBRICANTS - GENERAL**	**19,453,265.14**	**13,708,000.00**	**19,982,300.00**	**16,808,540.00**	**32,000,000.00**	**-**	**32,000,000.00**	**-**	**32,320,000.00**	**32,320,200.00**
22020801	MOTOR VEHICLE FUEL COST	4,787,220.00	2,980,000.00	5,891,800.00	4,562,040.00	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
22020803	PLANT / GENERATOR FUEL COST	14,666,045.14	10,728,000.00	14,090,500.00	12,246,500.00	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,250,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**44,259.12**	**57,220.00**	**64,520.00**	**70,134.55**	**60,000.00**	**-**	**60,000.00**	**-**	**60,600.00**	**60,700.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	44,259.12	57,220.00	64,520.00	70,134.55	60,000.00	-	60,000.00	-	60,600.00	60,700.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,507,500.00**	**6,037,520.00**	**7,804,720.00**	**12,204,300.00**	**16,358,400.00**	**-**	**16,358,400.00**	**-**	**16,522,100.00**	**16,523,000.00**
22021001	REFRESHMENT & MEALS	-	227,920.00	256,920.00	163,800.00	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	70,000.00	227,920.00	256,920.00	55,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021003	PUBLICITY & ADVERTISEMENTS	1,550,000.00	1,136,700.00	1,281,100.00	90,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	199,310.00	224,710.00	-	224,800.00	-	224,800.00	-	227,100.00	227,200.00
22021007	WELFARE PACKAGES	184,000.00	284,650.00	320,850.00	1,190,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	119,200.00	134,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021009	SPORTING ACTIVITIES	-	29,800.00	33,600.00	-	33,600.00	-	33,600.00	-	34,000.00	34,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	57,220.00	64,520.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22021025	OTHER MISCELLANEOUS EXPENSES	703,500.00	3,754,800.00	5,231,700.00	10,705,500.00	13,000,000.00	-	13,000,000.00	-	13,130,000.00	13,130,100.00
23	**CAPITAL EXPENDITURE**	**1,842,875,000.00**	**1,390,909,500.00**	**1,000,909,500.00**	**184,270,823.14**	**218,375,000.00**	**-**	**218,375,000.00**	**-**	**220,558,800.00**	**222,764,400.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**631,409,500.00**	**391,409,500.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**631,409,500.00**	**391,409,500.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010106	PURCHASE OF VANS	-	40,000,000.00	10,000,000.00	-	-	-	-	-	-	-
23010119	PURCHASE OF POWER GENERATING SET	-	55,000,000.00	55,000,000.00	-	-	-	-	-	-	-
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	49,500,000.00	49,500,000.00	-	-	-	-	-	-	-
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	46,000,000.00	46,000,000.00	-	-	-	-	-	-	-
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	440,909,500.00	230,909,500.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**1,842,875,000.00**	**440,000,000.00**	**440,000,000.00**	**184,270,823.14**	**218,375,000.00**	**-**	**218,375,000.00**	**-**	**220,558,800.00**	**222,764,400.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**1,842,875,000.00**	**440,000,000.00**	**440,000,000.00**	**184,270,823.14**	**218,375,000.00**	**-**	**218,375,000.00**	**-**	**220,558,800.00**	**222,764,400.00**
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	33,000,000.00	33,000,000.00	-	-	-	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	1,842,875,000.00	407,000,000.00	407,000,000.00	184,270,823.14	218,375,000.00	-	218,375,000.00	-	220,558,800.00	222,764,400.00
2303	**REHABILITATION / REPAIRS**	**-**	**319,500,000.00**	**169,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**319,500,000.00**	**169,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	319,500,000.00	169,500,000.00	-	-	-	-	-	-	-
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2	**EXPENDITURES**	**51,640,949.72**	**210,365,300.00**	**211,670,900.00**	**94,396,924.38**	**101,744,290.00**	**-**	**101,744,290.00**	**-**	**102,761,860.00**	**102,764,150.00**
21	**PERSONNEL COST**	**24,858,959.79**	**36,795,900.00**	**36,795,900.00**	**39,099,476.15**	**45,623,890.00**	**-**	**45,623,890.00**	**-**	**46,080,160.00**	**46,080,250.00**
2101	**SALARY**	**15,340,446.15**	**22,201,000.00**	**22,201,000.00**	**24,083,974.74**	**26,331,690.00**	**-**	**26,331,690.00**	**-**	**26,595,010.00**	**26,595,020.00**
210101	**SALARIES AND WAGES**	**15,340,446.15**	**22,201,000.00**	**22,201,000.00**	**24,083,974.74**	**26,331,690.00**	**-**	**26,331,690.00**	**-**	**26,595,010.00**	**26,595,020.00**
21010101	BASIC-SALARY	15,340,446.15	22,201,000.00	22,201,000.00	24,083,974.74	26,331,690.00	-	26,331,690.00	-	26,595,010.00	26,595,020.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**9,518,513.64**	**14,594,900.00**	**14,594,900.00**	**15,015,501.41**	**19,292,200.00**	**-**	**19,292,200.00**	**-**	**19,485,150.00**	**19,485,230.00**
210201	**ALLOWANCES**	**9,518,513.64**	**14,594,900.00**	**14,594,900.00**	**15,015,501.41**	**18,648,020.00**	**-**	**18,648,020.00**	**-**	**18,834,520.00**	**18,834,590.00**
21020102	HOUSING/RENT ALLOWANCE	3,509,891.37	4,679,200.00	4,679,200.00	5,510,412.76	6,024,690.00	-	6,024,690.00	-	6,084,940.00	6,084,950.00
21020103	TRANSPORT ALLOWANCE	1,844,532.15	2,794,400.00	2,794,400.00	3,272,008.55	3,566,750.00	-	3,566,750.00	-	3,602,420.00	3,602,430.00
21020104	MEAL SUBSIDY	402,322.68	522,400.00	522,400.00	720,934.87	786,980.00	-	786,980.00	-	794,850.00	794,860.00
21020105	UTILITY ALLOWANCE	886,059.30	1,111,100.00	1,111,100.00	1,588,873.56	1,732,920.00	-	1,732,920.00	-	1,750,250.00	1,750,260.00
21020107	LEAVE ALLOWANCE	1,493,650.77	2,280,200.00	2,280,200.00	2,408,398.61	2,896,530.00	-	2,896,530.00	-	2,925,500.00	2,925,510.00
21020135	FURNITURE ALLOWANCE	1,022,057.37	1,780,200.00	1,780,200.00	1,514,873.06	1,707,830.00	-	1,707,830.00	-	1,724,910.00	1,724,920.00
21020145	OTHER ALLOWANCES AND BENEFITS	360,000.00	1,427,400.00	1,427,400.00	-	1,932,320.00	-	1,932,320.00	-	1,951,650.00	1,951,660.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**644,180.00**	**-**	**644,180.00**	**-**	**650,630.00**	**650,640.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	644,180.00	-	644,180.00	-	650,630.00	650,640.00
22	**OTHER RECURRENT COSTS**	**22,641,505.78**	**17,880,000.00**	**27,185,600.00**	**55,297,448.23**	**56,120,400.00**	**-**	**56,120,400.00**	**-**	**56,681,700.00**	**56,683,900.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2202	**OVERHEAD COST**	**22,641,505.78**	**17,880,000.00**	**27,185,600.00**	**55,297,448.23**	**56,120,400.00**	**-**	**56,120,400.00**	**-**	**56,681,700.00**	**56,683,900.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**238,400.00**	**362,800.00**	**-**	**38,400.00**	**-**	**38,400.00**	**-**	**38,800.00**	**39,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	119,200.00	181,400.00	-	19,200.00	-	19,200.00	-	19,400.00	19,500.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	119,200.00	181,400.00	-	19,200.00	-	19,200.00	-	19,400.00	19,500.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,072,750.00**	**4,350,800.00**	**6,615,000.00**	**15,147,950.00**	**20,900,000.00**	**-**	**20,900,000.00**	**-**	**21,109,000.00**	**21,109,300.00**
22020305	PRINTING OF NON SECURITY DOCUMENTS	518,000.00	1,847,600.00	2,809,100.00	-	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	762,750.00	1,788,000.00	2,718,400.00	13,400,500.00	10,500,000.00	-	10,500,000.00	-	10,605,000.00	10,605,100.00
22020312	OTHER MATERIALS AND SUPPLIES	792,000.00	715,200.00	1,087,500.00	1,747,450.00	2,400,000.00	-	2,400,000.00	-	2,424,000.00	2,424,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,162,300.00**	**3,319,720.00**	**5,047,420.00**	**10,531,900.00**	**7,930,000.00**	**-**	**7,930,000.00**	**-**	**8,009,300.00**	**8,009,700.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	483,000.00	417,200.00	634,300.00	637,200.00	750,000.00	-	750,000.00	-	757,500.00	757,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	270,000.00	327,800.00	498,500.00	342,500.00	330,000.00	-	330,000.00	-	333,300.00	333,400.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,225,000.00	1,382,720.00	2,102,320.00	5,104,300.00	4,350,000.00	-	4,350,000.00	-	4,393,500.00	4,393,600.00
22020406	OTHER MAINTENANCE SERVICES	1,184,300.00	1,192,000.00	1,812,300.00	4,447,900.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
220205	**TRAINING - GENERAL**	**245,000.00**	**268,200.00**	**407,900.00**	**-**	**300,000.00**	**-**	**300,000.00**	**-**	**303,000.00**	**303,100.00**
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	245,000.00	268,200.00	407,900.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220206	**OTHER SERVICES - GENERAL**	**3,668,000.00**	**2,503,200.00**	**3,805,800.00**	**9,106,180.00**	**5,300,000.00**	**-**	**5,300,000.00**	**-**	**5,353,000.00**	**5,353,100.00**
22020607	OFFICE SUPPORT SERVICES	3,668,000.00	2,503,200.00	3,805,800.00	9,106,180.00	5,300,000.00	-	5,300,000.00	-	5,353,000.00	5,353,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**3,216,975.00**	**2,175,400.00**	**3,307,600.00**	**4,990,650.00**	**4,370,000.00**	**-**	**4,370,000.00**	**-**	**4,413,700.00**	**4,414,000.00**
22020801	MOTOR VEHICLE FUEL COST	1,290,975.00	476,800.00	725,000.00	1,745,650.00	1,050,000.00	-	1,050,000.00	-	1,060,500.00	1,060,600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	208,600.00	317,200.00	-	220,000.00	-	220,000.00	-	222,200.00	222,300.00
22020803	PLANT / GENERATOR FUEL COST	1,926,000.00	1,490,000.00	2,265,400.00	3,245,000.00	3,100,000.00	-	3,100,000.00	-	3,131,000.00	3,131,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**51,205.78**	**23,840.00**	**36,440.00**	**2,268.23**	**50,000.00**	**-**	**50,000.00**	**-**	**50,500.00**	**50,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	51,205.78	23,840.00	36,440.00	2,268.23	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**10,225,275.00**	**5,000,440.00**	**7,602,640.00**	**15,518,500.00**	**17,232,000.00**	**-**	**17,232,000.00**	**-**	**17,404,400.00**	**17,405,100.00**
22021001	REFRESHMENT & MEALS	2,767,000.00	774,800.00	1,178,000.00	3,611,000.00	2,700,000.00	-	2,700,000.00	-	2,727,000.00	2,727,100.00
22021003	PUBLICITY & ADVERTISEMENTS	470,000.00	327,800.00	498,500.00	-	420,000.00	-	420,000.00	-	424,200.00	424,300.00
22021007	WELFARE PACKAGES	2,434,900.00	1,788,000.00	2,718,400.00	2,346,000.00	3,852,600.00	-	3,852,600.00	-	3,891,200.00	3,891,300.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	1,600,000.00	-	1,600,000.00	-	1,616,000.00	1,616,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	900,000.00	-	900,000.00	-	909,000.00	909,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	321,840.00	489,340.00	-	489,400.00	-	489,400.00	-	494,300.00	494,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,553,375.00	1,788,000.00	2,718,400.00	9,561,500.00	7,270,000.00	-	7,270,000.00	-	7,342,700.00	7,342,800.00
23	**CAPITAL EXPENDITURE**	**4,140,484.15**	**155,689,400.00**	**147,689,400.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2301	**FIXED ASSETS PURCHASED**	**4,140,484.15**	**113,814,900.00**	**105,814,900.00**	-	-	-	-	-	-	-
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**4,140,484.15**	**113,814,900.00**	**105,814,900.00**	-	-	-	-	-	-	-
23010119	PURCHASE OF POWER GENERATING SET	4,140,484.15	17,526,200.00	17,526,200.00	-	-	-	-	-	-	-
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	62,106,000.00	62,106,000.00	-	-	-	-	-	-	-
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	34,182,700.00	26,182,700.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**41,874,500.00**	**41,874,500.00**	-	-	-	-	-	-	-
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**41,874,500.00**	**41,874,500.00**	-	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	41,874,500.00	41,874,500.00	-	-	-	-	-	-	-
012305500100 - Adamawa Press Limited (APL)											
2	**EXPENDITURES**	**69,037,920.29**	**176,430,430.00**	**186,217,730.00**	**122,884,248.16**	**148,934,000.00**	**-**	**148,934,000.00**	**-**	**150,423,400.00**	**150,427,140.00**
21	**PERSONNEL COST**	**48,605,559.06**	**66,302,600.00**	**66,302,600.00**	**74,315,555.87**	**103,934,000.00**	**-**	**103,934,000.00**	**-**	**104,973,400.00**	**104,973,540.00**
2101	**SALARY**	**27,586,918.57**	**33,575,100.00**	**33,575,100.00**	**39,029,620.68**	**42,046,310.00**	**-**	**42,046,310.00**	**-**	**42,466,780.00**	**42,466,810.00**
210101	**SALARIES AND WAGES**	**27,586,918.57**	**33,575,100.00**	**33,575,100.00**	**39,029,620.68**	**42,046,310.00**	**-**	**42,046,310.00**	**-**	**42,466,780.00**	**42,466,810.00**
21010101	BASIC-SALARY	27,586,918.57	33,575,100.00	33,575,100.00	39,029,620.68	42,046,310.00	-	42,046,310.00	-	42,466,780.00	42,466,810.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**21,018,640.49**	**32,727,500.00**	**32,727,500.00**	**35,285,935.19**	**61,887,690.00**	**-**	**61,887,690.00**	**-**	**62,506,620.00**	**62,506,730.00**
210201	**ALLOWANCES**	**21,018,640.49**	**32,727,500.00**	**32,727,500.00**	**35,285,935.19**	**60,877,270.00**	**-**	**60,877,270.00**	**-**	**61,486,090.00**	**61,486,190.00**
21020102	HOUSING/RENT ALLOWANCE	5,388,083.71	7,764,100.00	7,764,100.00	8,174,934.91	9,246,720.00	-	9,246,720.00	-	9,339,190.00	9,339,200.00
21020103	TRANSPORT ALLOWANCE	2,073,736.40	2,829,900.00	2,829,900.00	3,599,489.31	3,995,570.00	-	3,995,570.00	-	4,035,530.00	4,035,540.00
21020104	MEAL SUBSIDY	419,122.61	958,300.00	958,300.00	754,031.85	834,440.00	-	834,440.00	-	842,790.00	842,800.00
21020105	UTILITY ALLOWANCE	1,104,456.50	1,209,400.00	1,209,400.00	2,037,185.84	2,284,490.00	-	2,284,490.00	-	2,307,340.00	2,307,350.00
21020106	ENTERTAINMENT ALLOWANCE	13,024.69	23,200.00	23,200.00	28,227.48	32,660.00	-	32,660.00	-	32,990.00	33,000.00
21020107	LEAVE ALLOWANCE	2,224,998.94	3,460,000.00	3,460,000.00	3,572,961.87	4,283,690.00	-	4,283,690.00	-	4,326,530.00	4,326,540.00
21020108	DOMESTIC STAFF ALLOWANCE	394,716.15	636,100.00	636,100.00	898,064.52	1,037,300.00	-	1,037,300.00	-	1,047,680.00	1,047,690.00
21020121	WIEGHING ALLOWANCE	4,993,114.76	8,814,000.00	8,814,000.00	4,744,108.07	5,657,400.00	-	5,657,400.00	-	5,713,980.00	5,713,990.00
21020135	FURNITURE ALLOWANCE	3,927,386.73	5,464,700.00	5,464,700.00	6,076,931.34	7,110,080.00	-	7,110,080.00	-	7,181,190.00	7,181,200.00
21020145	OTHER ALLOWANCES AND BENEFITS	480,000.00	1,567,800.00	1,567,800.00	5,400,000.00	26,394,920.00	-	26,394,920.00	-	26,658,870.00	26,658,880.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,010,420.00**	**-**	**1,010,420.00**	**-**	**1,020,530.00**	**1,020,540.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,010,420.00	-	1,010,420.00	-	1,020,530.00	1,020,540.00
22	**OTHER RECURRENT COSTS**	**20,432,361.23**	**22,645,630.00**	**34,432,930.00**	**48,568,692.29**	**45,000,000.00**	**-**	**45,000,000.00**	**-**	**45,450,000.00**	**45,453,600.00**
2202	**OVERHEAD COST**	**20,432,361.23**	**22,645,630.00**	**34,432,930.00**	**48,568,692.29**	**45,000,000.00**	**-**	**45,000,000.00**	**-**	**45,450,000.00**	**45,453,600.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**83,000.00**	**1,521,670.00**	**2,313,870.00**	**3,235,500.00**	**2,800,000.00**	**(1,500,000.00)**	**1,300,000.00**	**-**	**1,313,000.00**	**1,313,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	58,750.00	89,450.00	65,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	83,000.00	1,430,400.00	2,174,800.00	3,170,500.00	2,500,000.00	(1,500,000.00)	1,000,000.00	-	1,010,000.00	1,010,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	32,520.00	49,620.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220202	**UTILITIES - GENERAL**	**206,089.23**	**945,320.00**	**1,437,620.00**	**1,403,346.06**	**1,600,000.00**	**(500,000.00)**	**1,100,000.00**	**-**	**1,111,000.00**	**1,111,400.00**
22020201	ELECTRICITY CHARGES	200,000.00	314,170.00	477,670.00	101,671.63	350,000.00	-	350,000.00	-	353,500.00	353,600.00
22020203	INTERNET ACCESS CHARGES	6,089.23	32,520.00	49,620.00	32,674.43	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020206	SEWERAGE CHARGES	-	2,630.00	4,130.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020209	OTHER UTILITY CHARGES	-	596,000.00	906,200.00	1,269,000.00	1,000,000.00	(500,000.00)	500,000.00	-	505,000.00	505,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220203	**MATERIALS & SUPPLIES - GENERAL**	**10,381,100.00**	**9,328,140.00**	**14,182,340.00**	**21,037,410.00**	**22,350,000.00**	**3,000,000.00**	**25,350,000.00**	**-**	**25,603,500.00**	**25,604,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	648,500.00	331,480.00	503,980.00	1,080,010.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020302	BOOKS	-	4,200.00	6,500.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020303	NEWSPAPERS	-	4,200.00	6,500.00	100,100.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,712,600.00	8,940,000.00	13,591,800.00	19,321,800.00	20,500,000.00	3,000,000.00	23,500,000.00	-	23,735,000.00	23,735,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	20,000.00	37,240.00	56,740.00	25,500.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020312	OTHER MATERIALS AND SUPPLIES	-	11,020.00	16,820.00	510,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,163,550.00**	**1,018,220.00**	**1,548,520.00**	**2,115,700.00**	**4,200,000.00**	**(1,000,000.00)**	**3,200,000.00**	**-**	**3,232,000.00**	**3,232,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	648,350.00	287,940.00	437,840.00	594,900.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	15,210.00	23,310.00	10,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	20,000.00	46,160.00	70,260.00	67,600.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	363,100.00	596,000.00	906,200.00	1,283,000.00	2,000,000.00	(1,000,000.00)	1,000,000.00	-	1,010,000.00	1,010,100.00
22020406	OTHER MAINTENANCE SERVICES	132,100.00	72,910.00	110,910.00	160,200.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220205	**TRAINING - GENERAL**	**-**	**687,270.00**	**1,045,270.00**	**500,000.00**	**650,000.00**	**-**	**650,000.00**	**-**	**656,500.00**	**656,800.00**
22020501	LOCAL TRAINING	-	58,750.00	89,450.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020502	INTERNATIONAL TRAINING	-	32,520.00	49,620.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	596,000.00	906,200.00	500,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220206	**OTHER SERVICES - GENERAL**	**2,186,200.00**	**3,066,020.00**	**4,661,920.00**	**4,777,000.00**	**3,180,000.00**	**-**	**3,180,000.00**	**-**	**3,211,800.00**	**3,212,200.00**
22020601	SECURITY SERVICES	-	32,520.00	49,620.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020605	CLEANING & FUMIGATION SERVICES	-	38,290.00	58,290.00	2,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020606	POSTAGES & COURIER SERVICES	-	15,210.00	23,310.00	-	30,000.00	-	30,000.00	-	30,300.00	30,400.00
22020607	OFFICE SUPPORT SERVICES	2,186,200.00	2,980,000.00	4,530,700.00	4,775,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**16,790.00**	**25,690.00**	**-**	**200,000.00**	**-**	**200,000.00**	**-**	**202,000.00**	**202,100.00**
22020703	LEGAL SERVICES	-	16,790.00	25,690.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,944,220.00**	**1,285,810.00**	**1,955,110.00**	**2,994,800.00**	**2,800,000.00**	**-**	**2,800,000.00**	**-**	**2,828,000.00**	**2,828,200.00**
22020801	MOTOR VEHICLE FUEL COST	1,931,300.00	1,253,290.00	1,905,490.00	2,920,300.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	12,920.00	32,520.00	49,620.00	74,500.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**27,872.00**	**14,690.00**	**22,390.00**	**61,596.23**	**50,000.00**	**-**	**50,000.00**	**-**	**50,500.00**	**50,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	27,872.00	14,690.00	22,390.00	61,596.23	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,440,330.00**	**4,761,700.00**	**7,240,200.00**	**12,443,340.00**	**7,170,000.00**	**-**	**7,170,000.00**	**-**	**7,241,700.00**	**7,242,400.00**
22021001	REFRESHMENT & MEALS	235,630.00	431,130.00	655,530.00	772,350.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	20,000.00	58,750.00	89,450.00	50,000.00	350,000.00	-	350,000.00	-	353,500.00	353,600.00
22021003	PUBLICITY & ADVERTISEMENTS	1,394,200.00	865,400.00	1,315,900.00	2,505,240.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021004	MEDICAL EXPENSES-LOCAL	-	58,750.00	89,450.00	40,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021007	WELFARE PACKAGES	350,000.00	287,940.00	437,840.00	1,143,000.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	79,730.00	121,330.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,440,500.00	2,980,000.00	4,530,700.00	7,932,750.00	3,520,000.00	-	3,520,000.00	-	3,555,200.00	3,555,300.00
23	**CAPITAL EXPENDITURE**	**-**	**87,482,200.00**	**85,482,200.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**87,482,200.00**	**85,482,200.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**87,482,200.00**	**85,482,200.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010113	PURCHASE OF COMPUTERS	-	5,289,300.00	5,289,300.00	-	-	-	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	70,708,500.00	68,708,500.00	-	-	-	-	-	-	-
23010118	PURCHASE OF SCANNERS	-	1,307,600.00	1,307,600.00	-	-	-	-	-	-	-
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	10,176,800.00	10,176,800.00	-	-	-	-	-	-	-
012500100100 - Office of the Head of Service											
2	**EXPENDITURES**	**701,960,572.11**	**952,234,670.00**	**1,161,199,070.00**	**1,514,688,460.15**	**2,151,715,920.00**	**-**	**2,151,715,920.00**	**-**	**2,173,234,310.00**	**2,173,238,470.00**
21	**PERSONNEL COST**	**457,746,346.90**	**550,637,800.00**	**550,637,800.00**	**646,198,526.03**	**852,586,520.00**	**-**	**852,586,520.00**	**-**	**861,112,510.00**	**861,112,770.00**
2101	**SALARY**	**203,610,664.35**	**204,744,400.00**	**204,744,400.00**	**288,731,972.27**	**336,787,080.00**	**-**	**336,787,080.00**	**-**	**340,154,960.00**	**340,154,970.00**
210101	**SALARIES AND WAGES**	**203,610,664.35**	**204,744,400.00**	**204,744,400.00**	**288,731,972.27**	**336,787,080.00**	**-**	**336,787,080.00**	**-**	**340,154,960.00**	**340,154,970.00**
21010101	BASIC-SALARY	203,610,664.35	204,744,400.00	204,744,400.00	288,731,972.27	336,787,080.00	-	336,787,080.00	-	340,154,960.00	340,154,970.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**254,135,682.55**	**345,893,400.00**	**345,893,400.00**	**357,466,553.76**	**515,799,440.00**	**-**	**515,799,440.00**	**-**	**520,957,550.00**	**520,957,800.00**
210201	**ALLOWANCES**	**254,135,682.55**	**345,893,400.00**	**345,893,400.00**	**357,466,553.76**	**508,794,780.00**	**-**	**508,794,780.00**	**-**	**513,882,840.00**	**513,883,080.00**
21020102	HOUSING/RENT ALLOWANCE	-	-	-	-	105,774,900.00	-	105,774,900.00	-	106,832,650.00	106,832,660.00
21020103	TRANSPORT ALLOWANCE	11,734,393.32	13,536,900.00	13,536,900.00	21,923,033.98	27,413,190.00	-	27,413,190.00	-	27,687,330.00	27,687,340.00
21020104	MEAL SUBSIDY	2,109,901.18	6,167,400.00	6,167,400.00	4,275,882.11	5,425,560.00	-	5,425,560.00	-	5,479,820.00	5,479,830.00
21020105	UTILITY ALLOWANCE	17,989,254.69	11,985,200.00	11,985,200.00	27,826,445.17	33,205,620.00	-	33,205,620.00	-	33,537,680.00	33,537,690.00
21020106	ENTERTAINMENT ALLOWANCE	11,770,669.43	27,842,600.00	27,842,600.00	15,625,838.49	18,373,320.00	-	18,373,320.00	-	18,557,060.00	18,557,070.00
21020107	LEAVE ALLOWANCE	16,577,863.95	9,658,200.00	9,658,200.00	23,184,512.39	24,668,910.00	-	24,668,910.00	-	24,915,600.00	24,915,610.00
21020108	DOMESTIC STAFF ALLOWANCE	49,115,654.72	41,320,100.00	41,320,100.00	67,194,361.01	78,131,970.00	-	78,131,970.00	-	78,913,290.00	78,913,300.00
21020112	HARZARD ALLOWANCE	1,696,472.44	27,255,200.00	27,255,200.00	1,715,353.03	2,051,810.00	-	2,051,810.00	-	2,072,330.00	2,072,340.00
21020114	TEACHING ALLOWANCE	-	-	-	-	325,820.00	-	325,820.00	-	329,080.00	329,090.00
21020117	OUTFIT ALLOWANCE	-	-	-	-	191,210.00	-	191,210.00	-	193,130.00	193,140.00
21020120	JOURNAL ALLOWANCE	5,213,833.99	51,903,400.00	51,903,400.00	7,003,672.62	8,215,410.00	-	8,215,410.00	-	8,297,570.00	8,297,580.00
21020121	WIEGHING ALLOWANCE	1,158,391.56	1,183,900.00	1,183,900.00	1,189,766.28	1,383,380.00	-	1,383,380.00	-	1,397,220.00	1,397,230.00
21020123	RESPONSIBILITY ALLOWANCE	180,000.00	135,500.00	135,500.00	180,000.00	209,370.00	-	209,370.00	-	211,470.00	211,480.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	577,264.30	2,123,100.00	2,123,100.00	530,489.92	568,260.00	-	568,260.00	-	573,950.00	573,960.00
21020129	NEWPAPERS ALLOWANCE	346,358.72	2,380,000.00	2,380,000.00	318,294.08	340,940.00	-	340,940.00	-	344,350.00	344,360.00
21020135	FURNITURE ALLOWANCE	27,771,480.19	42,614,500.00	42,614,500.00	42,295,234.57	43,987,340.00	-	43,987,340.00	-	44,427,220.00	44,427,230.00
21020137	DRIVER'S ALLOWANCE	25,133,260.71	24,921,400.00	24,921,400.00	34,082,451.56	39,995,870.00	-	39,995,870.00	-	40,395,830.00	40,395,840.00
21020138	ADMIN ALLOWANCE	8,689,719.97	13,802,500.00	13,802,500.00	11,672,783.21	13,692,320.00	-	13,692,320.00	-	13,829,250.00	13,829,260.00
21020139	WARDROPE ALLOWANCE	1,201,220.64	821,600.00	821,600.00	1,285,651.48	1,680,110.00	-	1,680,110.00	-	1,696,920.00	1,696,930.00
21020140	ACADEMIC ALLOWANCE	309,054.72	602,500.00	602,500.00	-	-	-	-	-	-	10.00
21020141	ACCOMMODATION ALLOWANCE	3,510,299.80	15,027,300.00	15,027,300.00	3,538,838.40	4,018,040.00	-	4,018,040.00	-	4,058,230.00	4,058,240.00
21020142	ICT ALLOWANCE	1,400,322.72	919,000.00	919,000.00	1,460,270.08	1,628,240.00	-	1,628,240.00	-	1,644,530.00	1,644,540.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	2,667,696.16	10,609,200.00	10,609,200.00	2,527,372.96	2,693,880.00	-	2,693,880.00	-	2,720,820.00	2,720,830.00
21020145	OTHER ALLOWANCES AND BENEFITS	64,982,569.34	41,083,900.00	41,083,900.00	89,636,302.42	94,819,310.00	-	94,819,310.00	-	95,767,510.00	95,767,520.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**7,004,660.00**	**-**	**7,004,660.00**	**-**	**7,074,710.00**	**7,074,720.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	7,004,660.00	-	7,004,660.00	-	7,074,710.00	7,074,720.00
22	**OTHER RECURRENT COSTS**	**244,214,225.21**	**401,596,870.00**	**610,561,270.00**	**868,489,934.12**	**1,299,129,400.00**	**-**	**1,299,129,400.00**	**-**	**1,312,121,800.00**	**1,312,125,700.00**
2202	**OVERHEAD COST**	**244,214,225.21**	**401,596,870.00**	**610,561,270.00**	**868,489,934.12**	**1,299,129,400.00**	**-**	**1,299,129,400.00**	**-**	**1,312,121,800.00**	**1,312,125,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**35,304,500.00**	**20,623,060.00**	**31,354,660.00**	**33,842,300.00**	**333,414,400.00**	**-**	**333,414,400.00**	**-**	**336,748,600.00**	**336,749,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,058,600.00	5,244,800.00	7,973,900.00	4,521,800.00	150,000,000.00	-	150,000,000.00	-	151,500,000.00	151,500,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	34,245,900.00	11,920,000.00	18,122,400.00	29,320,500.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	101,000,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	209,320.00	318,320.00	-	80,000,000.00	-	80,000,000.00	-	80,800,000.00	80,800,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	334,720.00	509,020.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	2,677,240.00	4,070,440.00	-	2,677,300.00	-	2,677,300.00	-	2,704,100.00	2,704,200.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	209,320.00	318,320.00	-	209,400.00	-	209,400.00	-	211,500.00	211,600.00
22020109	PER-DIEM/ESTACODES	-	27,660.00	42,260.00	-	27,700.00	-	27,700.00	-	28,000.00	28,100.00
220202	**UTILITIES - GENERAL**	**17,122,500.00**	**19,250,330.00**	**29,267,030.00**	**16,000.00**	**19,250,400.00**	**-**	**19,250,400.00**	**-**	**19,443,000.00**	**19,443,300.00**
22020201	ELECTRICITY CHARGES	844,000.00	-	-	-	-	-	-	-	-	100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	73,430.00	111,830.00	16,000.00	73,500.00	-	73,500.00	-	74,300.00	74,400.00
22020209	OTHER UTILITY CHARGES	16,278,500.00	19,176,900.00	29,155,200.00	-	19,176,900.00	-	19,176,900.00	-	19,368,700.00	19,368,800.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**14,788,750.00**	**18,604,760.00**	**28,285,760.00**	**1,043,800.00**	**18,605,100.00**	**-**	**18,605,100.00**	**-**	**18,791,400.00**	**18,791,900.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,698,750.00	7,361,320.00	11,191,620.00	759,800.00	7,361,400.00	-	7,361,400.00	-	7,435,100.00	7,435,200.00
22020304	MAGAZINES & PERIODICALS	-	209,320.00	318,320.00	114,000.00	209,400.00	-	209,400.00	-	211,500.00	211,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	90,000.00	1,037,520.00	1,577,420.00	170,000.00	1,037,600.00	-	1,037,600.00	-	1,048,000.00	1,048,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	41,960.00	63,960.00	-	42,000.00	-	42,000.00	-	42,500.00	42,600.00
22020312	OTHER MATERIALS AND SUPPLIES	-	9,954,640.00	15,134,440.00	-	9,954,700.00	-	9,954,700.00	-	10,054,300.00	10,054,400.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,646,300.00**	**66,019,190.00**	**100,370,990.00**	**17,448,780.50**	**250,544,600.00**	**-**	**250,544,600.00**	**-**	**253,050,100.00**	**253,050,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	695,500.00	125,880.00	191,480.00	39,000.00	125,900.00	-	125,900.00	-	127,200.00	127,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	418,640.00	636,540.00	72,500.00	418,700.00	-	418,700.00	-	422,900.00	423,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	421,800.00	418,640.00	636,540.00	114,500.00	90,000,000.00	-	90,000,000.00	-	90,900,000.00	90,900,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	987,000.00	43,055,040.00	65,457,640.00	5,781,880.50	80,000,000.00	-	80,000,000.00	-	80,800,000.00	80,800,100.00
22020406	OTHER MAINTENANCE SERVICES	542,000.00	22,000,990.00	33,448,790.00	11,440,900.00	80,000,000.00	-	80,000,000.00	-	80,800,000.00	80,800,100.00
220205	**TRAINING - GENERAL**	**78,342,446.00**	**107,788,280.00**	**163,873,280.00**	**59,021,200.00**	**157,762,600.00**	**-**	**157,762,600.00**	**-**	**159,340,300.00**	**159,340,600.00**
22020501	LOCAL TRAINING	78,342,446.00	98,163,590.00	149,240,490.00	59,021,200.00	98,163,600.00	-	98,163,600.00	-	99,145,300.00	99,145,400.00
22020502	INTERNATIONAL TRAINING	-	25,750.00	39,250.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
22020503	OTHER TRAININGS	-	9,598,940.00	14,593,540.00	-	9,599,000.00	-	9,599,000.00	-	9,695,000.00	9,695,100.00
220206	**OTHER SERVICES - GENERAL**	**-**	**418,640.00**	**636,540.00**	**-**	**418,700.00**	**-**	**418,700.00**	**-**	**422,900.00**	**423,000.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020606	POSTAGES & COURIER SERVICES	-	418,640.00	636,540.00	-	418,700.00	-	418,700.00	-	422,900.00	423,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**21,728,161.25**	**73,559,760.00**	**111,834,960.00**	**15,900,161.25**	**73,560,000.00**	**-**	**73,560,000.00**	**-**	**74,295,700.00**	**74,296,000.00**
22020701	FINANCIAL CONSULTING	63,000.00	4,958,720.00	7,538,920.00	-	4,958,800.00	-	4,958,800.00	-	5,008,400.00	5,008,500.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	4,365,000.00	43,121,320.00	65,558,520.00	-	43,121,400.00	-	43,121,400.00	-	43,552,700.00	43,552,800.00
22020709	OTHER CONSULTING SERVICES	17,300,161.25	25,479,720.00	38,737,520.00	15,900,161.25	25,479,800.00	-	25,479,800.00	-	25,734,600.00	25,734,700.00
220208	**FUEL & LUBRICANTS - GENERAL**	**13,187,100.00**	**8,916,160.00**	**13,555,660.00**	**15,723,119.75**	**8,916,200.00**	**-**	**8,916,200.00**	**-**	**9,005,400.00**	**9,005,600.00**
22020801	MOTOR VEHICLE FUEL COST	12,852,200.00	7,199,680.00	10,945,980.00	14,758,900.00	1,716,500.00	-	1,716,500.00	-	1,733,700.00	1,733,800.00
22020803	PLANT / GENERATOR FUEL COST	334,900.00	1,716,480.00	2,609,680.00	964,219.75	7,199,700.00	-	7,199,700.00	-	7,271,700.00	7,271,800.00
220209	**FINANCIAL CHARGES - GENERAL**	**21,685,034.96**	**489,680.00**	**744,680.00**	**34,674.87**	**489,700.00**	**-**	**489,700.00**	**-**	**494,700.00**	**494,900.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,685,034.96	238,400.00	362,500.00	34,674.87	238,400.00	-	238,400.00	-	240,800.00	240,900.00
22020902	INSURANCE PREMIUM	-	251,280.00	382,180.00	-	251,300.00	-	251,300.00	-	253,900.00	254,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**39,409,433.00**	**85,927,010.00**	**130,637,710.00**	**725,459,897.75**	**436,167,700.00**	**-**	**436,167,700.00**	**-**	**440,529,700.00**	**440,530,500.00**
22021001	REFRESHMENT & MEALS	209,000.00	1,192,000.00	1,812,300.00	415,000.00	1,192,000.00	-	1,192,000.00	-	1,204,000.00	1,204,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	104,900.00	159,600.00	-	104,900.00	-	104,900.00	-	106,000.00	106,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	7,277,880.00	11,064,780.00	-	7,277,900.00	-	7,277,900.00	-	7,350,700.00	7,350,800.00
22021007	WELFARE PACKAGES	19,977,000.00	2,509,880.00	3,815,980.00	684,401,397.75	300,000,000.00	-	300,000,000.00	-	303,000,000.00	303,000,100.00
22021020	FOREIGN SCHOLARSHIP SCHEME	-	11,044,120.00	16,790,820.00	-	11,044,200.00	-	11,044,200.00	-	11,154,700.00	11,154,800.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	41,960.00	63,960.00	-	42,000.00	-	42,000.00	-	42,500.00	42,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	17,506,670.00	26,615,870.00	-	17,506,700.00	-	17,506,700.00	-	17,681,800.00	17,681,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	19,223,433.00	46,249,600.00	70,314,400.00	40,643,500.00	99,000,000.00	-	99,000,000.00	-	99,990,000.00	99,990,100.00
012500500100 - Establishment and Training Department											
2	**EXPENDITURES**	**494,240,576.24**	**663,128,530.00**	**787,177,330.00**	**750,529,993.41**	**1,163,285,530.00**	**-**	**1,163,285,530.00**	**-**	**1,174,918,470.00**	**1,174,922,340.00**
21	**PERSONNEL COST**	**303,204,818.24**	**424,728,500.00**	**424,728,500.00**	**417,512,383.82**	**493,285,530.00**	**-**	**493,285,530.00**	**-**	**498,218,470.00**	**498,218,640.00**
2101	**SALARY**	**176,786,269.90**	**254,657,700.00**	**254,657,700.00**	**242,036,988.14**	**268,030,460.00**	**-**	**268,030,460.00**	**-**	**270,710,770.00**	**270,710,780.00**
210101	**SALARIES AND WAGES**	**176,786,269.90**	**254,657,700.00**	**254,657,700.00**	**242,036,988.14**	**268,030,460.00**	**-**	**268,030,460.00**	**-**	**270,710,770.00**	**270,710,780.00**
21010101	BASIC-SALARY	176,786,269.90	254,657,700.00	254,657,700.00	242,036,988.14	268,030,460.00	-	268,030,460.00	-	270,710,770.00	270,710,780.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**126,418,548.34**	**170,070,800.00**	**170,070,800.00**	**175,475,395.68**	**225,255,070.00**	**-**	**225,255,070.00**	**-**	**227,507,700.00**	**227,507,860.00**
210201	**ALLOWANCES**	**126,418,548.34**	**170,070,800.00**	**170,070,800.00**	**175,475,395.68**	**218,619,800.00**	**-**	**218,619,800.00**	**-**	**220,806,070.00**	**220,806,220.00**
21020102	HOUSING/RENT ALLOWANCE	38,602,522.35	55,553,300.00	55,553,300.00	54,722,292.38	61,056,350.00	-	61,056,350.00	-	61,666,920.00	61,666,930.00
21020103	TRANSPORT ALLOWANCE	13,646,817.26	17,403,300.00	17,403,300.00	23,491,626.53	26,665,490.00	-	26,665,490.00	-	26,932,150.00	26,932,160.00
21020104	MEAL SUBSIDY	2,726,280.52	3,309,000.00	3,309,000.00	5,049,045.12	5,865,720.00	-	5,865,720.00	-	5,924,380.00	5,924,390.00
21020105	UTILITY ALLOWANCE	7,381,715.27	8,860,000.00	8,860,000.00	13,521,678.76	15,319,710.00	-	15,319,710.00	-	15,472,910.00	15,472,920.00
21020106	ENTERTAINMENT ALLOWANCE	32,024.28	21,200.00	21,200.00	61,463.06	97,860.00	-	97,860.00	-	98,840.00	98,850.00
21020107	LEAVE ALLOWANCE	16,890,844.31	24,636,000.00	24,636,000.00	24,108,477.12	26,459,060.00	-	26,459,060.00	-	26,723,660.00	26,723,670.00
21020108	DOMESTIC STAFF ALLOWANCE	1,099,522.74	750,000.00	750,000.00	2,053,313.46	3,398,220.00	-	3,398,220.00	-	3,432,210.00	3,432,220.00
21020112	HARZARD ALLOWANCE	-	-	-	-	1,937,150.00	-	1,937,150.00	-	1,956,530.00	1,956,540.00
21020114	TEACHING ALLOWANCE	-	-	-	-	323,820.00	-	323,820.00	-	327,060.00	327,070.00
21020117	OUTFIT ALLOWANCE	-	-	-	-	219,660.00	-	219,660.00	-	221,860.00	221,870.00
21020121	WIEGHING ALLOWANCE	-	-	-	-	86,000.00	-	86,000.00	-	86,860.00	86,870.00
21020135	FURNITURE ALLOWANCE	31,571,585.53	45,701,200.00	45,701,200.00	43,927,395.46	48,379,070.00	-	48,379,070.00	-	48,862,870.00	48,862,880.00
21020139	WARDROPE ALLOWANCE	-	-	-	-	1,684,620.00	-	1,684,620.00	-	1,701,470.00	1,701,480.00
21020141	ACCOMMODATION ALLOWANCE	3,327,538.16	4,085,800.00	4,085,800.00	2,464,076.56	3,369,240.00	-	3,369,240.00	-	3,402,940.00	3,402,950.00

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21020145	OTHER ALLOWANCES AND BENEFITS	11,139,697.92	9,751,000.00	9,751,000.00	6,076,027.23	23,757,830.00	-	23,757,830.00	-	23,995,410.00	23,995,420.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**6,635,270.00**	**-**	**6,635,270.00**	**-**	**6,701,630.00**	**6,701,640.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	6,635,270.00	-	6,635,270.00	-	6,701,630.00	6,701,640.00
22	**OTHER RECURRENT COSTS**	**191,035,758.00**	**238,400,030.00**	**362,448,830.00**	**333,017,609.59**	**670,000,000.00**	**-**	**670,000,000.00**	**-**	**676,700,000.00**	**676,703,700.00**
2202	**OVERHEAD COST**	**191,035,758.00**	**238,400,030.00**	**362,448,830.00**	**333,017,609.59**	**670,000,000.00**	**-**	**670,000,000.00**	**-**	**676,700,000.00**	**676,703,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**64,508,934.00**	**25,032,000.00**	**38,057,100.00**	**54,450,000.00**	**212,000,000.00**	**-**	**212,000,000.00**	**-**	**214,120,000.00**	**214,120,500.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	11,920,000.00	18,122,400.00	9,250,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,325,600.00	11,920,000.00	18,122,400.00	45,200,000.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	101,000,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	61,183,334.00	-	-	-	90,000,000.00	-	90,000,000.00	-	90,900,000.00	90,900,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	1,192,000.00	1,812,300.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220202	**UTILITIES - GENERAL**	**745,000.00**	**3,966,750.00**	**6,031,150.00**	**625,000.00**	**7,040,000.00**	**-**	**7,040,000.00**	**-**	**7,110,400.00**	**7,110,800.00**
22020201	ELECTRICITY CHARGES	-	18,890.00	28,790.00	-	20,000.00	-	20,000.00	-	20,200.00	20,300.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	400,000.00	2,980,000.00	4,530,700.00	145,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020205	WATER RATES	-	371,860.00	565,460.00	-	20,000.00	-	20,000.00	-	20,200.00	20,300.00
22020209	OTHER UTILITY CHARGES	345,000.00	596,000.00	906,200.00	480,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,561,000.00**	**7,152,000.00**	**10,873,700.00**	**1,164,900.00**	**7,200,000.00**	**-**	**7,200,000.00**	**-**	**7,272,000.00**	**7,272,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	5,960,000.00	9,061,300.00	529,200.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	478,000.00	596,000.00	906,200.00	200,000.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22020312	OTHER MATERIALS AND SUPPLIES	1,083,000.00	596,000.00	906,200.00	435,700.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**22,225,455.63**	**34,568,000.00**	**52,555,200.00**	**4,637,100.00**	**43,000,000.00**	**-**	**43,000,000.00**	**-**	**43,430,000.00**	**43,430,700.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	908,000.00	1,490,000.00	2,265,400.00	430,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	25,555.63	1,788,000.00	2,718,400.00	200,000.00	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	155,000.00	8,940,000.00	13,591,800.00	-	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,120,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	8,940,000.00	13,591,800.00	2,181,000.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	336,900.00	1,192,000.00	1,812,300.00	100,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020406	OTHER MAINTENANCE SERVICES	20,800,000.00	1,490,000.00	2,265,400.00	1,726,100.00	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,555,100.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	10,728,000.00	16,310,100.00	-	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,120,100.00
220205	**TRAINING - GENERAL**	**22,549,974.98**	**68,492,660.00**	**104,131,260.00**	**26,645,000.00**	**110,000,000.00**	**-**	**110,000,000.00**	**-**	**111,100,000.00**	**111,100,200.00**
22020501	LOCAL TRAINING	22,469,974.98	35,760,000.00	54,366,900.00	19,145,000.00	60,000,000.00	-	60,000,000.00	-	60,600,000.00	60,600,100.00
22020503	OTHER TRAININGS	80,000.00	32,732,660.00	49,764,360.00	7,500,000.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
220206	**OTHER SERVICES - GENERAL**	**5,066,000.00**	**4,791,080.00**	**7,284,480.00**	**7,625,000.00**	**11,100,000.00**	**-**	**11,100,000.00**	**-**	**11,211,000.00**	**11,211,400.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020601	SECURITY SERVICES	1,000,000.00	1,192,000.00	1,812,300.00	1,505,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020605	CLEANING & FUMIGATION SERVICES	621,000.00	596,000.00	906,200.00	130,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020606	POSTAGES & COURIER SERVICES	-	23,080.00	35,280.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020607	OFFICE SUPPORT SERVICES	3,445,000.00	2,980,000.00	4,530,700.00	5,990,000.00	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**5,620,000.00**	**12,516,000.00**	**19,028,600.00**	**-**	**60,000,000.00**	**-**	**60,000,000.00**	**-**	**60,600,000.00**	**60,600,200.00**
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	5,620,000.00	8,940,000.00	13,591,800.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020709	OTHER CONSULTING SERVICES	-	3,576,000.00	5,436,800.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,285,000.00**	**2,851,940.00**	**4,336,240.00**	**2,176,000.00**	**4,760,000.00**	**-**	**4,760,000.00**	**-**	**4,807,600.00**	**4,808,000.00**
22020801	MOTOR VEHICLE FUEL COST	1,200,000.00	1,192,000.00	1,812,300.00	850,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	113,820.00	173,120.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020803	PLANT / GENERATOR FUEL COST	1,085,000.00	1,490,000.00	2,265,400.00	1,326,000.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020806	COOKING GAS/FUEL COST	-	56,120.00	85,420.00	-	60,000.00	-	60,000.00	-	60,600.00	60,700.00
220209	**FINANCIAL CHARGES - GENERAL**	**394,157.51**	**238,400.00**	**362,500.00**	**21,830.34**	**350,000.00**	**-**	**350,000.00**	**-**	**353,500.00**	**353,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	394,157.51	238,400.00	362,500.00	21,830.34	350,000.00	-	350,000.00	-	353,500.00	353,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**66,080,235.88**	**78,791,200.00**	**119,788,600.00**	**235,672,779.25**	**214,550,000.00**	**-**	**214,550,000.00**	**-**	**216,695,500.00**	**216,696,000.00**
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	1,192,000.00	1,812,300.00	1,750,000.00	1,800,000.00	-	1,800,000.00	-	1,818,000.00	1,818,100.00
22021007	WELFARE PACKAGES	4,190,000.00	2,980,000.00	4,530,700.00	3,890,000.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	37,100,000.00	59,600,000.00	90,611,300.00	52,843,110.00	106,450,000.00	-	106,450,000.00	-	107,514,500.00	107,514,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	60,000.00	119,200.00	181,400.00	300,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	24,430,235.88	14,900,000.00	22,652,900.00	176,889,669.25	100,000,000.00	-	100,000,000.00	-	101,000,000.00	101,000,100.00
012500700100 - Adamawa State Staff Pension Board											
2	**EXPENDITURES**	**12,571,740,079.10**	**23,973,974,900.00**	**22,411,500,030.00**	**10,491,291,481.53**	**22,354,081,220.00**	**(10,527,587,500.00)**	**11,826,493,720.00**	**-**	**11,944,758,720.00**	**11,944,761,570.00**
21	**PERSONNEL COST**	**12,543,099,920.89**	**23,790,714,900.00**	**22,214,630,630.00**	**10,463,450,699.65**	**22,318,631,220.00**	**(10,527,587,500.00)**	**11,791,043,720.00**	**-**	**11,908,954,220.00**	**11,908,954,370.00**
2101	**SALARY**	**7,700,983.09**	**1,128,200.00**	**1,128,200.00**	**682,245.47**	**904,160.00**	**-**	**904,160.00**	**-**	**913,210.00**	**913,240.00**
210101	**SALARIES AND WAGES**	**7,700,983.09**	**1,128,200.00**	**1,128,200.00**	**682,245.47**	**904,160.00**	**-**	**904,160.00**	**-**	**913,210.00**	**913,240.00**
21010101	BASIC-SALARY	7,700,983.09	1,128,200.00	1,128,200.00	682,245.47	904,160.00	-	904,160.00	-	913,210.00	913,240.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**475,860.20**	**777,500.00**	**777,500.00**	**26,778,408.52**	**89,602,060.00**	**-**	**89,602,060.00**	**-**	**90,498,120.00**	**90,498,190.00**
210201	**ALLOWANCES**	**475,860.20**	**777,500.00**	**777,500.00**	**26,778,408.52**	**89,583,890.00**	**-**	**89,583,890.00**	**-**	**90,479,760.00**	**90,479,820.00**
21020102	HOUSING/RENT ALLOWANCE	187,173.18	238,700.00	238,700.00	156,097.73	206,960.00	-	206,960.00	-	209,030.00	209,040.00
21020103	TRANSPORT ALLOWANCE	111,287.76	168,000.00	168,000.00	106,436.80	141,120.00	-	141,120.00	-	142,540.00	142,550.00
21020104	MEAL SUBSIDY	24,764.85	40,800.00	40,800.00	23,685.36	31,400.00	-	31,400.00	-	31,720.00	31,730.00
21020105	UTILITY ALLOWANCE	50,828.43	71,900.00	71,900.00	48,612.86	64,470.00	-	64,470.00	-	65,120.00	65,130.00
21020107	LEAVE ALLOWANCE	81,805.98	139,000.00	139,000.00	68,224.56	99,540.00	-	99,540.00	-	100,540.00	100,550.00
21020145	OTHER ALLOWANCES AND BENEFITS	20,000.00	119,100.00	119,100.00	26,375,351.21	89,040,400.00	-	89,040,400.00	-	89,930,810.00	89,930,820.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**18,170.00**	**-**	**18,170.00**	**-**	**18,360.00**	**18,370.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	18,170.00	-	18,170.00	-	18,360.00	18,370.00
2103	**SOCIAL BENEFITS**	**12,534,923,077.60**	**23,788,809,200.00**	**22,212,724,930.00**	**10,435,990,045.66**	**22,228,125,000.00**	**(10,527,587,500.00)**	**11,700,537,500.00**	**-**	**11,817,542,890.00**	**11,817,542,940.00**
210301	**SOCIAL BENEFITS**	**12,534,923,077.60**	**23,788,809,200.00**	**22,212,724,930.00**	**10,435,990,045.66**	**22,228,125,000.00**	**(10,527,587,500.00)**	**11,700,537,500.00**	**-**	**11,817,542,890.00**	**11,817,542,940.00**
21030101	GRATUITY	2,886,464,641.77	11,700,000,000.00	10,123,915,730.00	274,873,233.55	9,523,915,800.00	(5,477,587,500.00)	4,046,328,300.00	-	4,086,791,590.00	4,086,791,600.00
21030102	PENSION	7,579,364,480.85	9,594,000,000.00	9,594,000,000.00	8,443,604,175.04	9,009,400,000.00	(4,250,000,000.00)	4,759,400,000.00	-	4,806,994,000.00	4,806,994,010.00
21030103	DEATH BENEFITS	1,700,111,824.33	1,560,000,000.00	1,560,000,000.00	1,706,261,647.07	1,560,000,000.00	(300,000,000.00)	1,260,000,000.00	-	1,272,600,000.00	1,272,600,010.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21030106	OTHER PENSION ALLOWANCE GRATUITY EX-GRATIA AWARD	368,982,130.65	934,809,200.00	934,809,200.00	11,250,990.00	934,809,200.00	-	934,809,200.00	-	944,157,300.00	944,157,310.00
21030108	SEVERENCE GRATUITY FOR ALL POLITICAL OFFICE HOLDERS	-	-	-	-	1,200,000,000.00	(500,000,000.00)	700,000,000.00	-	707,000,000.00	707,000,010.00
22	**OTHER RECURRENT COSTS**	**28,640,158.21**	**35,760,000.00**	**54,369,400.00**	**27,840,781.88**	**35,450,000.00**	**-**	**35,450,000.00**	**-**	**35,804,500.00**	**35,807,200.00**
2202	**OVERHEAD COST**	**28,640,158.21**	**35,760,000.00**	**54,369,400.00**	**27,840,781.88**	**35,450,000.00**	**-**	**35,450,000.00**	**-**	**35,804,500.00**	**35,807,200.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**476,800.00**	**725,400.00**	**-**	**600,000.00**	**-**	**600,000.00**	**-**	**606,000.00**	**606,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	119,200.00	181,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	178,800.00	272,000.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	178,800.00	272,000.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220202	**UTILITIES - GENERAL**	**-**	**238,400.00**	**362,500.00**	**-**	**300,000.00**	**-**	**300,000.00**	**-**	**303,000.00**	**303,100.00**
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	238,400.00	362,500.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,400,000.00**	**3,576,000.00**	**5,437,100.00**	**3,735,000.00**	**4,000,000.00**	**-**	**4,000,000.00**	**-**	**4,040,000.00**	**4,040,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,400,000.00	1,192,000.00	1,812,300.00	3,105,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	894,000.00	1,359,300.00	630,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	1,192,000.00	1,812,300.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	298,000.00	453,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,895,000.00**	**8,141,360.00**	**12,377,860.00**	**5,267,700.00**	**5,800,000.00**	**-**	**5,800,000.00**	**-**	**5,858,000.00**	**5,858,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	560,000.00	1,788,000.00	2,718,400.00	1,115,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	1,192,000.00	1,812,300.00	132,700.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	2,086,000.00	3,171,500.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,670,000.00	1,883,360.00	2,863,360.00	3,300,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020406	OTHER MAINTENANCE SERVICES	665,000.00	1,192,000.00	1,812,300.00	720,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
220205	**TRAINING - GENERAL**	**-**	**298,000.00**	**453,200.00**	**500,000.00**	**700,000.00**	**-**	**700,000.00**	**-**	**707,000.00**	**707,100.00**
22020501	LOCAL TRAINING	-	298,000.00	453,200.00	500,000.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
220206	**OTHER SERVICES - GENERAL**	**3,900,000.00**	**4,350,800.00**	**6,614,700.00**	**6,180,000.00**	**5,500,000.00**	**-**	**5,500,000.00**	**-**	**5,555,000.00**	**5,555,200.00**
22020601	SECURITY SERVICES	420,000.00	1,251,600.00	1,902,900.00	1,080,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020607	OFFICE SUPPORT SERVICES	3,480,000.00	3,099,200.00	4,711,800.00	5,100,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**395,000.00**	**2,622,400.00**	**3,987,000.00**	**1,830,000.00**	**2,000,000.00**	**-**	**2,000,000.00**	**-**	**2,020,000.00**	**2,020,200.00**
22020801	MOTOR VEHICLE FUEL COST	395,000.00	2,384,000.00	3,624,500.00	1,210,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	238,400.00	362,500.00	620,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**628,483.21**	**23,840.00**	**36,440.00**	**1,200,781.88**	**50,000.00**	**-**	**50,000.00**	**-**	**50,500.00**	**50,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	628,483.21	23,840.00	36,440.00	1,200,781.88	50,000.00	-	50,000.00	-	50,500.00	50,600.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220210	**MISCELLANEOUS EXPENSES GENERAL**	**18,421,675.00**	**16,032,400.00**	**24,375,200.00**	**9,127,300.00**	**16,500,000.00**	**-**	**16,500,000.00**	**-**	**16,665,000.00**	**16,665,800.00**
22021001	REFRESHMENT & MEALS	940,000.00	1,192,000.00	1,812,300.00	655,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	1,788,000.00	2,718,400.00	3,607,118.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	894,000.00	1,359,300.00	50,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021004	MEDICAL EXPENSES-LOCAL	200,000.00	298,000.00	453,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021007	WELFARE PACKAGES	-	1,907,200.00	2,899,700.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	417,200.00	634,300.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	596,000.00	906,200.00	364,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	17,281,675.00	8,940,000.00	13,591,800.00	4,451,182.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
23	**CAPITAL EXPENDITURE**	**-**	**147,500,000.00**	**142,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2302	**CONSTRUCTION / PROVISION**	**-**	**147,500,000.00**	**142,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**147,500,000.00**	**142,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	7,500,000.00	2,500,000.00	-	-	-	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-	-
012500800100 - Department of Labour and Productivity											
2	**EXPENDITURES**	**3,763,504.03**	**22,919,650.00**	**27,885,050.00**	**6,866,946.96**	**14,865,530.00**	**-**	**14,865,530.00**	**-**	**15,015,180.00**	**15,018,170.00**
21	**PERSONNEL COST**	**776,773.48**	**3,383,600.00**	**3,383,600.00**	**1,274,979.36**	**1,560,530.00**	**-**	**1,560,530.00**	**-**	**1,576,180.00**	**1,576,270.00**
2101	**SALARY**	**456,416.73**	**1,452,000.00**	**1,452,000.00**	**752,398.92**	**869,090.00**	**-**	**869,090.00**	**-**	**877,790.00**	**877,800.00**
210101	**SALARIES AND WAGES**	**456,416.73**	**1,452,000.00**	**1,452,000.00**	**752,398.92**	**869,090.00**	**-**	**869,090.00**	**-**	**877,790.00**	**877,800.00**
21010101	BASIC-SALARY	456,416.73	1,452,000.00	1,452,000.00	752,398.92	869,090.00	-	869,090.00	-	877,790.00	877,800.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**320,356.75**	**1,931,600.00**	**1,931,600.00**	**522,580.44**	**691,440.00**	**-**	**691,440.00**	**-**	**698,390.00**	**698,470.00**
210201	**ALLOWANCES**	**320,356.75**	**1,931,600.00**	**1,931,600.00**	**522,580.44**	**669,700.00**	**-**	**669,700.00**	**-**	**676,430.00**	**676,500.00**
21020102	HOUSING/RENT ALLOWANCE	104,427.63	332,800.00	332,800.00	172,148.76	198,870.00	-	198,870.00	-	200,860.00	200,870.00
21020103	TRANSPORT ALLOWANCE	39,585.18	165,400.00	165,400.00	69,057.48	79,800.00	-	79,800.00	-	80,600.00	80,610.00
21020104	MEAL SUBSIDY	7,760.34	35,500.00	35,500.00	14,679.36	17,010.00	-	17,010.00	-	17,190.00	17,200.00
21020105	UTILITY ALLOWANCE	21,661.74	78,500.00	78,500.00	40,975.20	47,360.00	-	47,360.00	-	47,840.00	47,850.00
21020107	LEAVE ALLOWANCE	45,638.97	145,800.00	145,800.00	75,239.88	87,570.00	-	87,570.00	-	88,450.00	88,460.00
21020135	FURNITURE ALLOWANCE	91,282.89	155,700.00	155,700.00	150,479.76	173,880.00	-	173,880.00	-	175,620.00	175,630.00
21020145	OTHER ALLOWANCES AND BENEFITS	10,000.00	1,017,900.00	1,017,900.00	-	65,210.00	-	65,210.00	-	65,870.00	65,880.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**21,740.00**	**-**	**21,740.00**	**-**	**21,960.00**	**21,970.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	21,740.00	-	21,740.00	-	21,960.00	21,970.00
22	**OTHER RECURRENT COSTS**	**2,986,730.55**	**9,536,050.00**	**14,501,450.00**	**5,591,967.60**	**13,305,000.00**	**-**	**13,305,000.00**	**-**	**13,439,000.00**	**13,441,900.00**
2202	**OVERHEAD COST**	**2,986,730.55**	**9,536,050.00**	**14,501,450.00**	**5,591,967.60**	**13,305,000.00**	**-**	**13,305,000.00**	**-**	**13,439,000.00**	**13,441,900.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**235,000.00**	**286,080.00**	**435,280.00**	**213,000.00**	**750,600.00**	**-**	**750,600.00**	**-**	**758,200.00**	**758,500.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	135,000.00	95,360.00	145,160.00	113,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	101,320.00	154,120.00	100,000.00	400,600.00	-	400,600.00	-	404,700.00	404,800.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020105	HOTEL ACCOMMODATION - LOCAL	-	89,400.00	136,000.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220202	**UTILITIES - GENERAL**	**85,000.00**	**120,400.00**	**183,400.00**	**89,000.00**	**120,600.00**	**-**	**120,600.00**	**-**	**122,000.00**	**122,400.00**
22020203	INTERNET ACCESS CHARGES	-	5,960.00	9,160.00	-	6,000.00	-	6,000.00	-	6,100.00	6,200.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	17,880.00	27,280.00	-	17,900.00	-	17,900.00	-	18,100.00	18,200.00
22020205	WATER RATES	54,000.00	71,520.00	108,820.00	69,000.00	71,600.00	-	71,600.00	-	72,400.00	72,500.00
22020209	OTHER UTILITY CHARGES	31,000.00	25,040.00	38,140.00	20,000.00	25,100.00	-	25,100.00	-	25,400.00	25,500.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**139,000.00**	**211,580.00**	**322,380.00**	**88,000.00**	**765,000.00**	**-**	**765,000.00**	**-**	**772,700.00**	**773,200.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	8,940.00	13,740.00	-	9,000.00	-	9,000.00	-	9,100.00	9,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	40,000.00	77,480.00	117,880.00	18,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	23,840.00	36,440.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	5,960.00	9,160.00	-	6,000.00	-	6,000.00	-	6,100.00	6,200.00
22020312	OTHER MATERIALS AND SUPPLIES	99,000.00	95,360.00	145,160.00	70,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**197,000.00**	**687,200.00**	**1,045,300.00**	**599,000.00**	**1,186,400.00**	**-**	**1,186,400.00**	**-**	**1,198,300.00**	**1,198,700.00**
22020402	MAINTENANCE OF OFFICE FURNITURE	35,000.00	36,960.00	56,260.00	25,000.00	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	25,000.00	36,360.00	55,460.00	28,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	44,000.00	536,400.00	815,700.00	486,000.00	536,400.00	-	536,400.00	-	541,800.00	541,900.00
22020406	OTHER MAINTENANCE SERVICES	93,000.00	77,480.00	117,880.00	60,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220205	**TRAINING - GENERAL**	**-**	**178,800.00**	**272,000.00**	**55,000.00**	**178,800.00**	**-**	**178,800.00**	**-**	**180,600.00**	**180,700.00**
22020501	LOCAL TRAINING	-	178,800.00	272,000.00	55,000.00	178,800.00	-	178,800.00	-	180,600.00	180,700.00
220206	**OTHER SERVICES - GENERAL**	**8,000.00**	**29,810.00**	**45,510.00**	**-**	**29,900.00**	**-**	**29,900.00**	**-**	**30,300.00**	**30,500.00**
22020605	CLEANING & FUMIGATION SERVICES	8,000.00	13,120.00	20,020.00	-	13,200.00	-	13,200.00	-	13,400.00	13,500.00
22020606	POSTAGES & COURIER SERVICES	-	16,690.00	25,490.00	-	16,700.00	-	16,700.00	-	16,900.00	17,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**20,860.00**	**31,860.00**	**20,000.00**	**20,900.00**	**-**	**20,900.00**	**-**	**21,200.00**	**21,300.00**
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	20,860.00	31,860.00	20,000.00	20,900.00	-	20,900.00	-	21,200.00	21,300.00
220208	**FUEL & LUBRICANTS - GENERAL**	**370,000.00**	**1,199,760.00**	**1,824,360.00**	**580,000.00**	**1,538,600.00**	**-**	**1,538,600.00**	**-**	**1,554,100.00**	**1,554,400.00**
22020801	MOTOR VEHICLE FUEL COST	340,000.00	566,800.00	861,800.00	540,000.00	905,600.00	-	905,600.00	-	914,700.00	914,800.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	30,000.00	77,480.00	117,880.00	40,000.00	77,500.00	-	77,500.00	-	78,300.00	78,400.00
22020803	PLANT / GENERATOR FUEL COST	-	555,480.00	844,680.00	-	555,500.00	-	555,500.00	-	561,100.00	561,200.00
220209	**FINANCIAL CHARGES - GENERAL**	**5,730.55**	**7,750.00**	**11,850.00**	**967.60**	**7,800.00**	**-**	**7,800.00**	**-**	**7,900.00**	**8,000.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,730.55	7,750.00	11,850.00	967.60	7,800.00	-	7,800.00	-	7,900.00	8,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,947,000.00**	**6,793,810.00**	**10,329,510.00**	**3,947,000.00**	**8,706,400.00**	**-**	**8,706,400.00**	**-**	**8,793,700.00**	**8,794,200.00**
22021001	REFRESHMENT & MEALS	95,000.00	101,320.00	154,120.00	10,000.00	101,400.00	-	101,400.00	-	102,500.00	102,600.00
22021004	MEDICAL EXPENSES-LOCAL	-	536,400.00	815,700.00	20,000.00	536,400.00	-	536,400.00	-	541,800.00	541,900.00
22021007	WELFARE PACKAGES	285,000.00	536,400.00	815,700.00	10,000.00	700,600.00	-	700,600.00	-	707,700.00	707,800.00

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22021021	SPECIAL DAYS/CELEBRATIONS	108,000.00	4,451,530.00	6,767,930.00	2,836,000.00	6,768,000.00	-	6,768,000.00	-	6,835,700.00	6,835,800.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,459,000.00	1,168,160.00	1,776,060.00	1,071,000.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
23	**CAPITAL EXPENDITURE**	**-**	**10,000,000.00**	**10,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2302	**CONSTRUCTION / PROVISION**	**-**	**10,000,000.00**	**10,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**10,000,000.00**	**10,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
014000100100 - Office of the State Auditor General											
2	**EXPENDITURES**	**643,333,255.23**	**822,602,920.00**	**1,079,547,320.00**	**1,006,443,947.02**	**1,128,625,970.00**	**-**	**1,128,625,970.00**	**-**	**1,139,912,780.00**	**1,139,917,660.00**
21	**PERSONNEL COST**	**169,073,135.87**	**279,296,400.00**	**279,296,400.00**	**197,915,207.60**	**300,951,970.00**	**-**	**300,951,970.00**	**-**	**303,961,580.00**	**303,961,760.00**
2101	**SALARY**	**49,067,438.82**	**69,253,600.00**	**69,253,600.00**	**44,887,108.99**	**115,422,580.00**	**-**	**115,422,580.00**	**-**	**116,576,810.00**	**116,576,830.00**
210101	**SALARIES AND WAGES**	**49,067,438.82**	**69,253,600.00**	**69,253,600.00**	**44,887,108.99**	**115,422,580.00**	**-**	**115,422,580.00**	**-**	**116,576,810.00**	**116,576,830.00**
21010101	BASIC-SALARY	44,472,631.69	69,253,600.00	69,253,600.00	44,887,108.99	58,739,940.00	-	58,739,940.00	-	59,327,340.00	59,327,350.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	4,594,807.13	-	-	-	56,682,640.00	-	56,682,640.00	-	57,249,470.00	57,249,480.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**120,005,697.05**	**210,042,800.00**	**210,042,800.00**	**153,028,098.61**	**185,529,390.00**	**-**	**185,529,390.00**	**-**	**187,384,770.00**	**187,384,930.00**
210201	**ALLOWANCES**	**120,005,697.05**	**210,042,800.00**	**210,042,800.00**	**153,028,098.61**	**184,112,310.00**	**-**	**184,112,310.00**	**-**	**185,953,510.00**	**185,953,660.00**
21020102	HOUSING/RENT ALLOWANCE	-	-	-	-	1,080,980.00	-	1,080,980.00	-	1,091,790.00	1,091,800.00
21020103	TRANSPORT ALLOWANCE	2,517,240.35	4,124,100.00	4,124,100.00	3,024,183.51	5,223,020.00	-	5,223,020.00	-	5,275,260.00	5,275,270.00
21020104	MEAL SUBSIDY	423,886.06	700,600.00	700,600.00	560,632.13	1,062,920.00	-	1,062,920.00	-	1,073,550.00	1,073,560.00
21020105	UTILITY ALLOWANCE	1,723,742.17	2,417,700.00	2,417,700.00	2,090,126.66	3,564,020.00	-	3,564,020.00	-	3,599,670.00	3,599,680.00
21020106	ENTERTAINMENT ALLOWANCE	446,609.44	325,600.00	325,600.00	439,948.53	503,790.00	-	503,790.00	-	508,830.00	508,840.00
21020107	LEAVE ALLOWANCE	3,912,236.00	6,639,900.00	6,639,900.00	4,114,322.05	4,598,690.00	-	4,598,690.00	-	4,644,680.00	4,644,690.00
21020108	DOMESTIC STAFF ALLOWANCE	2,664,804.67	3,084,900.00	3,084,900.00	3,155,075.85	5,230,050.00	-	5,230,050.00	-	5,282,360.00	5,282,370.00
21020112	HARZARD ALLOWANCE	21,038,088.51	33,926,300.00	33,926,300.00	21,143,173.58	29,009,720.00	-	29,009,720.00	-	29,299,820.00	29,299,830.00
21020120	JOURNAL ALLOWANCE	187,180.56	298,800.00	298,800.00	187,180.56	216,200.00	-	216,200.00	-	218,370.00	218,380.00
21020135	FURNITURE ALLOWANCE	7,933,692.57	13,200,600.00	13,200,600.00	8,087,058.56	11,375,180.00	-	11,375,180.00	-	11,488,940.00	11,488,950.00
21020138	ADMIN ALLOWANCE	311,967.48	496,500.00	496,500.00	311,967.48	360,360.00	-	360,360.00	-	363,970.00	363,980.00
21020139	WARDROPE ALLOWANCE	21,038,088.51	33,926,300.00	33,926,300.00	21,143,173.58	29,009,720.00	-	29,009,720.00	-	29,299,820.00	29,299,830.00
21020141	ACCOMMODATION ALLOWANCE	41,452,238.52	67,486,700.00	67,486,700.00	41,662,412.29	57,298,610.00	-	57,298,610.00	-	57,871,600.00	57,871,610.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	-	20,000,000.00	20,000,000.00	935,902.56	1,080,980.00	-	1,080,980.00	-	1,091,790.00	1,091,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	16,355,922.21	23,414,800.00	23,414,800.00	46,172,941.27	34,498,070.00	-	34,498,070.00	-	34,843,060.00	34,843,070.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,417,080.00**	**-**	**1,417,080.00**	**-**	**1,431,260.00**	**1,431,270.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,417,080.00	-	1,417,080.00	-	1,431,260.00	1,431,270.00
22	**OTHER RECURRENT COSTS**	**474,260,119.36**	**493,806,520.00**	**750,750,920.00**	**808,528,739.42**	**827,674,000.00**	**-**	**827,674,000.00**	**-**	**835,951,200.00**	**835,955,900.00**
2202	**OVERHEAD COST**	**474,260,119.36**	**493,806,520.00**	**750,750,920.00**	**808,528,739.42**	**827,674,000.00**	**-**	**827,674,000.00**	**-**	**835,951,200.00**	**835,955,900.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,151,000.00**	**15,496,000.00**	**23,559,700.00**	**5,347,000.00**	**28,600,000.00**	**-**	**28,600,000.00**	**-**	**28,886,000.00**	**28,886,700.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,570,000.00	2,860,800.00	4,349,500.00	3,119,000.00	5,280,000.00	-	5,280,000.00	-	5,332,800.00	5,332,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	797,000.00	2,503,200.00	3,805,800.00	2,228,000.00	4,620,000.00	-	4,620,000.00	-	4,666,200.00	4,666,300.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	2,384,000.00	3,624,500.00	-	4,400,000.00	-	4,400,000.00	-	4,444,000.00	4,444,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	2,384,000.00	3,624,500.00	-	4,400,000.00	-	4,400,000.00	-	4,444,000.00	4,444,100.00

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22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	784,000.00	1,490,000.00	2,265,400.00	-	2,750,000.00	-	2,750,000.00	-	2,777,500.00	2,777,600.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	2,682,000.00	4,077,700.00	-	4,950,000.00	-	4,950,000.00	-	4,999,500.00	4,999,600.00
22020109	PER-DIEM/ESTACODES	-	1,192,000.00	1,812,300.00	-	2,200,000.00	-	2,200,000.00	-	2,222,000.00	2,222,100.00
220202	**UTILITIES - GENERAL**	**3,045,000.00**	**2,628,960.00**	**3,998,060.00**	**5,968,000.00**	**4,853,000.00**	**-**	**4,853,000.00**	**-**	**4,901,800.00**	**4,902,600.00**
22020201	ELECTRICITY CHARGES	-	125,760.00	191,260.00	-	233,000.00	-	233,000.00	-	235,400.00	235,500.00
22020202	TELEPHONE CHARGES	100,000.00	149,000.00	226,700.00	-	275,000.00	-	275,000.00	-	277,800.00	277,900.00
22020203	INTERNET ACCESS CHARGES	1,823,000.00	894,000.00	1,359,300.00	-	1,650,000.00	-	1,650,000.00	-	1,666,500.00	1,666,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	560,000.00	894,000.00	1,359,300.00	-	1,650,000.00	-	1,650,000.00	-	1,666,500.00	1,666,600.00
22020205	WATER RATES	172,000.00	149,000.00	226,700.00	-	275,000.00	-	275,000.00	-	277,800.00	277,900.00
22020206	SEWERAGE CHARGES	-	149,000.00	226,700.00	-	275,000.00	-	275,000.00	-	277,800.00	277,900.00
22020207	LEASED COMMUNICATION LINES(S)	40,000.00	119,200.00	181,400.00	5,968,000.00	220,000.00	-	220,000.00	-	222,200.00	222,300.00
22020209	OTHER UTILITY CHARGES	350,000.00	149,000.00	226,700.00	-	275,000.00	-	275,000.00	-	277,800.00	277,900.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,642,850.00**	**2,384,000.00**	**3,624,700.00**	**30,346,390.00**	**4,400,000.00**	**-**	**4,400,000.00**	**-**	**4,444,000.00**	**4,444,200.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,254,500.00	1,490,000.00	2,265,400.00	28,377,200.00	2,750,000.00	-	2,750,000.00	-	2,777,500.00	2,777,600.00
22020312	OTHER MATERIALS AND SUPPLIES	1,388,350.00	894,000.00	1,359,300.00	1,969,190.00	1,650,000.00	-	1,650,000.00	-	1,666,500.00	1,666,600.00
220204	**MAINTENANCE SERVICES - GENERAL**	**24,826,515.00**	**19,519,000.00**	**29,676,100.00**	**30,717,300.00**	**36,025,000.00**	**-**	**36,025,000.00**	**-**	**36,385,300.00**	**36,385,900.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	681,115.00	1,132,400.00	1,721,800.00	2,245,000.00	2,090,000.00	-	2,090,000.00	-	2,110,900.00	2,111,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,184,600.00	1,490,000.00	2,265,400.00	1,202,500.00	2,750,000.00	-	2,750,000.00	-	2,777,500.00	2,777,600.00
22020403	MAINTENANCE OF OFFICE FURNITURE	12,440,600.00	13,112,000.00	19,934,600.00	14,497,000.00	24,200,000.00	-	24,200,000.00	-	24,442,000.00	24,442,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,225,000.00	3,278,000.00	4,983,800.00	10,582,800.00	6,050,000.00	-	6,050,000.00	-	6,110,500.00	6,110,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	104,200.00	357,600.00	543,800.00	1,800,000.00	660,000.00	-	660,000.00	-	666,600.00	666,700.00
22020406	OTHER MAINTENANCE SERVICES	191,000.00	149,000.00	226,700.00	390,000.00	275,000.00	-	275,000.00	-	277,800.00	277,900.00
220205	**TRAINING - GENERAL**	**17,818,000.00**	**13,708,000.00**	**20,841,000.00**	**6,658,400.00**	**36,300,000.00**	**-**	**36,300,000.00**	**-**	**36,663,000.00**	**36,663,300.00**
22020501	LOCAL TRAINING	2,684,500.00	5,364,000.00	8,155,200.00	5,029,000.00	9,900,000.00	-	9,900,000.00	-	9,999,000.00	9,999,100.00
22020502	INTERNATIONAL TRAINING	2,944,000.00	4,768,000.00	7,249,000.00	-	8,800,000.00	-	8,800,000.00	-	8,888,000.00	8,888,100.00
22020503	OTHER TRAININGS	12,189,500.00	3,576,000.00	5,436,800.00	1,629,400.00	17,600,000.00	-	17,600,000.00	-	17,776,000.00	17,776,100.00
220206	**OTHER SERVICES - GENERAL**	**1,380,000.00**	**1,329,080.00**	**2,020,980.00**	**598,822.50**	**2,453,000.00**	**-**	**2,453,000.00**	**-**	**2,477,600.00**	**2,478,000.00**
22020601	SECURITY SERVICES	1,000,000.00	596,000.00	906,200.00	598,822.50	1,100,000.00	-	1,100,000.00	-	1,111,000.00	1,111,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	238,400.00	362,500.00	-	440,000.00	-	440,000.00	-	444,400.00	444,500.00
22020605	CLEANING & FUMIGATION SERVICES	380,000.00	327,800.00	498,500.00	-	605,000.00	-	605,000.00	-	611,100.00	611,200.00
22020606	POSTAGES & COURIER SERVICES	-	166,880.00	253,780.00	-	308,000.00	-	308,000.00	-	311,100.00	311,200.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**297,291,141.25**	**231,665,200.00**	**352,206,400.00**	**286,792,272.61**	**482,570,000.00**	**-**	**482,570,000.00**	**-**	**487,395,700.00**	**487,396,100.00**
22020701	FINANCIAL CONSULTING	71,656,480.00	50,660,000.00	77,019,700.00	88,725,516.08	93,500,000.00	-	93,500,000.00	-	94,435,000.00	94,435,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	800,000.00	1,490,000.00	2,265,400.00	250,000.00	2,750,000.00	-	2,750,000.00	-	2,777,500.00	2,777,600.00
22020703	LEGAL SERVICES	-	715,200.00	1,087,500.00	-	1,320,000.00	-	1,320,000.00	-	1,333,200.00	1,333,300.00
22020709	OTHER CONSULTING SERVICES	224,834,661.25	178,800,000.00	271,833,800.00	197,816,756.53	385,000,000.00	-	385,000,000.00	-	388,850,000.00	388,850,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**7,640,500.00**	**2,980,000.00**	**4,530,800.00**	**14,065,100.00**	**5,500,000.00**	**-**	**5,500,000.00**	**-**	**5,555,000.00**	**5,555,300.00**
22020801	MOTOR VEHICLE FUEL COST	1,744,500.00	1,192,000.00	1,812,300.00	3,235,000.00	2,200,000.00	-	2,200,000.00	-	2,222,000.00	2,222,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,496,000.00	596,000.00	906,200.00	3,066,800.00	1,100,000.00	-	1,100,000.00	-	1,111,000.00	1,111,100.00
22020803	PLANT / GENERATOR FUEL COST	1,400,000.00	1,192,000.00	1,812,300.00	7,763,300.00	2,200,000.00	-	2,200,000.00	-	2,222,000.00	2,222,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**809,705.11**	**613,880.00**	**933,480.00**	**524,946.81**	**1,133,000.00**	**-**	**1,133,000.00**	**-**	**1,144,400.00**	**1,144,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	809,705.11	447,000.00	679,700.00	524,946.81	825,000.00	-	825,000.00	-	833,300.00	833,400.00
22020902	INSURANCE PREMIUM	-	166,880.00	253,780.00	-	308,000.00	-	308,000.00	-	311,100.00	311,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**114,655,408.00**	**203,482,400.00**	**309,359,700.00**	**427,510,507.50**	**225,840,000.00**	**-**	**225,840,000.00**	**-**	**228,098,400.00**	**228,099,200.00**
22021001	REFRESHMENT & MEALS	-	715,200.00	1,087,500.00	659,850.00	1,320,000.00	-	1,320,000.00	-	1,333,200.00	1,333,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,549,300.00	1,490,000.00	2,265,400.00	540,000.00	2,750,000.00	-	2,750,000.00	-	2,777,500.00	2,777,600.00
22021003	PUBLICITY & ADVERTISEMENTS	350,000.00	417,200.00	634,300.00	500,000.00	770,000.00	-	770,000.00	-	777,700.00	777,800.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	298,000.00	453,200.00	-	550,000.00	-	550,000.00	-	555,500.00	555,600.00
22021007	WELFARE PACKAGES	18,300,000.00	1,490,000.00	2,265,400.00	13,980,000.00	2,750,000.00	-	2,750,000.00	-	2,777,500.00	2,777,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	60,060,550.00	19,072,000.00	28,995,700.00	143,479,102.50	35,200,000.00	-	35,200,000.00	-	35,552,000.00	35,552,100.00
22021026	MONITORING AND EVALUATION RECURRENT	34,095,558.00	180,000,000.00	273,658,200.00	268,351,555.00	182,500,000.00	-	182,500,000.00	-	184,325,000.00	184,325,100.00
23	**CAPITAL EXPENDITURE**	**-**	**49,500,000.00**	**49,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2302	**CONSTRUCTION / PROVISION**	**-**	**49,500,000.00**	**49,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**49,500,000.00**	**49,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	9,500,000.00	9,500,000.00	-	-	-	-	-	-	-
014000200100 - Office of the Auditor General for Local Government											
2	**EXPENDITURES**	**85,897,278.01**	**151,919,540.00**	**154,275,540.00**	**94,953,506.26**	**183,457,620.00**	**-**	**183,457,620.00**	**-**	**185,293,230.00**	**185,295,220.00**
21	**PERSONNEL COST**	**80,603,535.24**	**147,395,900.00**	**147,395,900.00**	**94,953,506.26**	**170,521,620.00**	**-**	**170,521,620.00**	**-**	**172,226,930.00**	**172,227,120.00**
2101	**SALARY**	**28,600,249.36**	**49,209,500.00**	**49,209,500.00**	**29,145,199.42**	**38,711,930.00**	**-**	**38,711,930.00**	**-**	**39,099,050.00**	**39,099,060.00**
210101	**SALARIES AND WAGES**	**28,600,249.36**	**49,209,500.00**	**49,209,500.00**	**29,145,199.42**	**38,711,930.00**	**-**	**38,711,930.00**	**-**	**39,099,050.00**	**39,099,060.00**
21010101	BASIC-SALARY	28,600,249.36	49,209,500.00	49,209,500.00	29,145,199.42	38,711,930.00	-	38,711,930.00	-	39,099,050.00	39,099,060.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**52,003,285.88**	**98,186,400.00**	**98,186,400.00**	**65,808,306.84**	**131,809,690.00**	**-**	**131,809,690.00**	**-**	**133,127,880.00**	**133,128,060.00**
210201	**ALLOWANCES**	**52,003,285.88**	**98,186,400.00**	**98,186,400.00**	**65,808,306.84**	**130,841,800.00**	**-**	**130,841,800.00**	**-**	**132,150,310.00**	**132,150,480.00**
21020102	HOUSING/RENT ALLOWANCE	7,194,730.55	11,586,600.00	11,586,600.00	4,739,285.49	7,040,570.00	-	7,040,570.00	-	7,110,980.00	7,110,990.00
21020103	TRANSPORT ALLOWANCE	1,536,018.64	3,019,300.00	3,019,300.00	1,898,890.97	3,352,020.00	-	3,352,020.00	-	3,385,550.00	3,385,560.00
21020104	MEAL SUBSIDY	235,938.85	703,400.00	703,400.00	336,107.49	660,660.00	-	660,660.00	-	667,270.00	667,280.00
21020105	UTILITY ALLOWANCE	1,219,552.43	2,647,100.00	2,647,100.00	1,471,428.84	2,466,560.00	-	2,466,560.00	-	2,491,230.00	2,491,240.00
21020106	ENTERTAINMENT ALLOWANCE	468,405.11	870,100.00	870,100.00	447,647.87	509,670.00	-	509,670.00	-	514,770.00	514,780.00
21020107	LEAVE ALLOWANCE	2,393,754.00	4,684,000.00	4,684,000.00	2,690,462.92	2,693,670.00	-	2,693,670.00	-	2,720,610.00	2,720,620.00
21020108	DOMESTIC STAFF ALLOWANCE	2,862,554.92	5,583,600.00	5,583,600.00	3,317,356.61	5,230,050.00	-	5,230,050.00	-	5,282,360.00	5,282,370.00
21020112	HARZARD ALLOWANCE	1,528,684.97	10,630,400.00	10,630,400.00	6,337,402.02	18,635,400.00	-	18,635,400.00	-	18,821,760.00	18,821,770.00
21020117	OUTFIT ALLOWANCE	5,621,380.20	11,497,500.00	11,497,500.00	3,621,130.76	5,602,490.00	-	5,602,490.00	-	5,658,520.00	5,658,530.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020120	JOURNAL ALLOWANCE	200,380.56	464,500.00	464,500.00	200,380.56	231,530.00	-	231,530.00	-	233,850.00	233,860.00
21020122	HARDSHIP ALLOWANCE	5,621,380.20	11,497,500.00	11,497,500.00	5,213,934.56	5,734,160.00	-	5,734,160.00	-	5,791,510.00	5,791,520.00
21020135	FURNITURE ALLOWANCE	5,453,819.80	10,259,500.00	10,259,500.00	5,519,361.64	7,454,160.00	-	7,454,160.00	-	7,528,710.00	7,528,720.00
21020137	DRIVER'S ALLOWANCE	935,902.56	1,284,200.00	1,284,200.00	935,902.56	1,080,980.00	-	1,080,980.00	-	1,091,790.00	1,091,800.00
21020138	ADMIN ALLOWANCE	311,967.48	787,300.00	787,300.00	311,967.48	360,360.00	-	360,360.00	-	363,970.00	363,980.00
21020139	WARDROPE ALLOWANCE	1,528,684.97	10,630,400.00	10,630,400.00	6,337,402.02	18,635,400.00	-	18,635,400.00	-	18,821,760.00	18,821,770.00
21020141	ACCOMMODATION ALLOWANCE	-	-	-	-	37,270,700.00	-	37,270,700.00	-	37,643,410.00	37,643,420.00
21020145	OTHER ALLOWANCES AND BENEFITS	14,890,130.64	12,041,000.00	12,041,000.00	22,429,645.05	13,883,420.00	-	13,883,420.00	-	14,022,260.00	14,022,270.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**967,890.00**	**-**	**967,890.00**	**-**	**977,570.00**	**977,580.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	967,890.00	-	967,890.00	-	977,570.00	977,580.00
22	**OTHER RECURRENT COSTS**	**5,293,742.77**	**4,523,640.00**	**6,879,640.00**	**-**	**12,936,000.00**	**-**	**12,936,000.00**	**-**	**13,066,300.00**	**13,068,100.00**
2202	**OVERHEAD COST**	**5,293,742.77**	**4,523,640.00**	**6,879,640.00**	**-**	**12,936,000.00**	**-**	**12,936,000.00**	**-**	**13,066,300.00**	**13,068,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**119,200.00**	**181,400.00**	**-**	**181,400.00**	**-**	**181,400.00**	**-**	**183,300.00**	**183,400.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	119,200.00	181,400.00	-	181,400.00	-	181,400.00	-	183,300.00	183,400.00
220202	**UTILITIES - GENERAL**	**5,000.00**	**178,800.00**	**272,000.00**	**-**	**272,000.00**	**-**	**272,000.00**	**-**	**274,800.00**	**275,000.00**
22020201	ELECTRICITY CHARGES	-	178,800.00	272,000.00	-	272,000.00	-	272,000.00	-	274,800.00	274,900.00
22020209	OTHER UTILITY CHARGES	5,000.00	-	-	-	-	-	-	-	-	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**218,500.00**	**178,800.00**	**272,000.00**	**-**	**272,000.00**	**-**	**272,000.00**	**-**	**274,800.00**	**275,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	214,000.00	178,800.00	272,000.00	-	272,000.00	-	272,000.00	-	274,800.00	274,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,500.00	-	-	-	-	-	-	-	-	100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**356,500.00**	**286,080.00**	**435,480.00**	**-**	**435,600.00**	**-**	**435,600.00**	**-**	**440,200.00**	**440,700.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	183,000.00	119,200.00	181,400.00	-	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	80,000.00	71,520.00	108,820.00	-	108,900.00	-	108,900.00	-	110,000.00	110,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	35,500.00	29,800.00	45,400.00	-	45,400.00	-	45,400.00	-	45,900.00	46,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,000.00	29,800.00	45,400.00	-	45,400.00	-	45,400.00	-	45,900.00	46,000.00
22020406	OTHER MAINTENANCE SERVICES	54,000.00	35,760.00	54,460.00	-	54,500.00	-	54,500.00	-	55,100.00	55,200.00
220206	**OTHER SERVICES - GENERAL**	**3,556,000.00**	**2,682,000.00**	**4,077,700.00**	**-**	**4,077,700.00**	**-**	**4,077,700.00**	**-**	**4,118,500.00**	**4,118,600.00**
22020607	OFFICE SUPPORT SERVICES	3,556,000.00	2,682,000.00	4,077,700.00	-	4,077,700.00	-	4,077,700.00	-	4,118,500.00	4,118,600.00
220208	**FUEL & LUBRICANTS - GENERAL**	**310,000.00**	**357,600.00**	**543,900.00**	**-**	**543,900.00**	**-**	**543,900.00**	**-**	**549,500.00**	**549,700.00**
22020801	MOTOR VEHICLE FUEL COST	185,000.00	119,200.00	181,400.00	-	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22020803	PLANT / GENERATOR FUEL COST	125,000.00	238,400.00	362,500.00	-	362,500.00	-	362,500.00	-	366,200.00	366,300.00
220209	**FINANCIAL CHARGES - GENERAL**	**7,742.77**	**5,960.00**	**9,160.00**	**-**	**9,200.00**	**-**	**9,200.00**	**-**	**9,300.00**	**9,400.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	7,742.77	5,960.00	9,160.00	-	9,200.00	-	9,200.00	-	9,300.00	9,400.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**840,000.00**	**715,200.00**	**1,088,000.00**	**-**	**7,144,200.00**	**-**	**7,144,200.00**	**-**	**7,215,900.00**	**7,216,300.00**
22021001	REFRESHMENT & MEALS	237,000.00	119,200.00	181,400.00	-	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22021004	MEDICAL EXPENSES-LOCAL	-	119,200.00	181,400.00	-	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22021007	WELFARE PACKAGES	158,000.00	119,200.00	181,400.00	-	181,400.00	-	181,400.00	-	183,300.00	183,400.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021025	OTHER MISCELLANEOUS EXPENSES	445,000.00	357,600.00	543,800.00	-	6,600,000.00	-	6,600,000.00	-	6,666,000.00	6,666,100.00
014000300100 - Audit Commission											
2	**EXPENDITURES**	**23,734,605.26**	**54,338,390.00**	**80,212,090.00**	**72,653,704.11**	**230,743,570.00**	**-**	**230,743,570.00**	**-**	**233,051,120.00**	**233,054,530.00**
21	**PERSONNEL COST**	**-**	**4,618,000.00**	**4,618,000.00**	**-**	**4,108,570.00**	**-**	**4,108,570.00**	**-**	**4,149,720.00**	**4,149,830.00**
2101	**SALARY**	**-**	**705,100.00**	**705,100.00**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
210101	**SALARIES AND WAGES**	**-**	**705,100.00**	**705,100.00**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
21010101	BASIC-SALARY	-	705,100.00	705,100.00	-	-	-	-	-	-	10.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**3,912,900.00**	**3,912,900.00**	**-**	**4,108,570.00**	**-**	**4,108,570.00**	**-**	**4,149,720.00**	**4,149,820.00**
210201	**ALLOWANCES**	**-**	**3,912,900.00**	**3,912,900.00**	**-**	**4,108,570.00**	**-**	**4,108,570.00**	**-**	**4,149,720.00**	**4,149,820.00**
21020102	HOUSING/RENT ALLOWANCE	-	496,400.00	496,400.00	-	521,220.00	-	521,220.00	-	526,440.00	526,450.00
21020103	TRANSPORT ALLOWANCE	-	180,500.00	180,500.00	-	189,530.00	-	189,530.00	-	191,430.00	191,440.00
21020104	MEAL SUBSIDY	-	33,000.00	33,000.00	-	34,650.00	-	34,650.00	-	35,000.00	35,010.00
21020105	UTILITY ALLOWANCE	-	98,700.00	98,700.00	-	103,640.00	-	103,640.00	-	104,680.00	104,690.00
21020106	ENTERTAINMENT ALLOWANCE	-	11,500.00	11,500.00	-	12,080.00	-	12,080.00	-	12,210.00	12,220.00
21020107	LEAVE ALLOWANCE	-	218,100.00	218,100.00	-	229,010.00	-	229,010.00	-	231,310.00	231,320.00
21020112	HARZARD ALLOWANCE	-	342,200.00	342,200.00	-	359,310.00	-	359,310.00	-	362,910.00	362,920.00
21020117	OUTFIT ALLOWANCE	-	352,900.00	352,900.00	-	370,550.00	-	370,550.00	-	374,260.00	374,270.00
21020135	FURNITURE ALLOWANCE	-	278,400.00	278,400.00	-	292,320.00	-	292,320.00	-	295,250.00	295,260.00
21020145	OTHER ALLOWANCES AND BENEFITS	-	1,901,200.00	1,901,200.00	-	1,996,260.00	-	1,996,260.00	-	2,016,230.00	2,016,240.00
22	**OTHER RECURRENT COSTS**	**23,734,605.26**	**49,720,390.00**	**75,594,090.00**	**72,653,704.11**	**226,635,000.00**	**-**	**226,635,000.00**	**-**	**228,901,400.00**	**228,904,700.00**
2202	**OVERHEAD COST**	**23,734,605.26**	**49,720,390.00**	**75,594,090.00**	**72,653,704.11**	**226,635,000.00**	**-**	**226,635,000.00**	**-**	**228,901,400.00**	**228,904,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,727,210.00**	**1,192,000.00**	**1,812,400.00**	**6,606,760.00**	**9,000,000.00**	**-**	**9,000,000.00**	**-**	**9,090,000.00**	**9,090,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,727,210.00	596,000.00	906,200.00	4,386,000.00	4,500,000.00	-	4,500,000.00	-	4,545,000.00	4,545,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	596,000.00	906,200.00	2,220,760.00	4,500,000.00	-	4,500,000.00	-	4,545,000.00	4,545,100.00
220202	**UTILITIES - GENERAL**	**492,500.00**	**1,644,960.00**	**2,501,260.00**	**766,240.00**	**4,055,000.00**	**-**	**4,055,000.00**	**-**	**4,095,600.00**	**4,096,100.00**
22020201	ELECTRICITY CHARGES	-	596,000.00	906,200.00	62,500.00	2,295,000.00	-	2,295,000.00	-	2,318,000.00	2,318,100.00
22020202	TELEPHONE CHARGES	260,000.00	333,760.00	507,460.00	325,000.00	560,000.00	-	560,000.00	-	565,600.00	565,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	95,000.00	208,600.00	317,200.00	326,000.00	350,000.00	-	350,000.00	-	353,500.00	353,600.00
22020205	WATER RATES	-	238,400.00	362,500.00	-	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22020209	OTHER UTILITY CHARGES	137,500.00	268,200.00	407,900.00	52,740.00	450,000.00	-	450,000.00	-	454,500.00	454,600.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,356,450.00**	**5,691,800.00**	**8,654,100.00**	**3,349,550.00**	**18,250,000.00**	**-**	**18,250,000.00**	**-**	**18,432,500.00**	**18,433,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	546,050.00	2,086,000.00	3,171,500.00	1,355,000.00	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	464,150.00	864,200.00	1,314,000.00	611,150.00	1,450,000.00	-	1,450,000.00	-	1,464,500.00	1,464,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	341,250.00	596,000.00	906,200.00	550,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	596,000.00	906,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,000.00	596,000.00	906,200.00	260,100.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	953,600.00	1,450,000.00	573,300.00	1,600,000.00	-	1,600,000.00	-	1,616,000.00	1,616,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220204	**MAINTENANCE SERVICES - GENERAL**	**12,644,425.00**	**3,933,600.00**	**5,981,000.00**	**5,493,310.00**	**76,330,000.00**	**-**	**76,330,000.00**	**-**	**77,093,300.00**	**77,093,900.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,188,625.00	953,600.00	1,450,000.00	2,853,320.00	10,430,000.00	-	10,430,000.00	-	10,534,300.00	10,534,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	705,000.00	596,000.00	906,200.00	30,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	1,980,000.00	596,000.00	906,200.00	140,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,292,700.00	596,000.00	906,200.00	1,574,200.00	13,200,000.00	-	13,200,000.00	-	13,332,000.00	13,332,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	344,600.00	596,000.00	906,200.00	432,000.00	13,500,000.00	-	13,500,000.00	-	13,635,000.00	13,635,100.00
22020406	OTHER MAINTENANCE SERVICES	133,500.00	596,000.00	906,200.00	463,790.00	4,200,000.00	-	4,200,000.00	-	4,242,000.00	4,242,100.00
220205	**TRAINING - GENERAL**	**-**	**596,000.00**	**906,200.00**	**5,697,000.00**	**11,700,000.00**	**-**	**11,700,000.00**	**-**	**11,817,000.00**	**11,817,100.00**
22020501	LOCAL TRAINING	-	596,000.00	906,200.00	5,697,000.00	11,700,000.00	-	11,700,000.00	-	11,817,000.00	11,817,100.00
220206	**OTHER SERVICES - GENERAL**	**70,000.00**	**1,937,000.00**	**2,945,200.00**	**800,000.00**	**9,450,000.00**	**-**	**9,450,000.00**	**-**	**9,544,500.00**	**9,544,800.00**
22020601	SECURITY SERVICES	70,000.00	298,000.00	453,200.00	800,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020602	OFFICE RENT	-	596,000.00	906,200.00	-	6,500,000.00	-	6,500,000.00	-	6,565,000.00	6,565,100.00
22020606	POSTAGES & COURIER SERVICES	-	1,043,000.00	1,585,800.00	-	1,750,000.00	-	1,750,000.00	-	1,767,500.00	1,767,600.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,697,395.00**	**1,788,000.00**	**2,718,600.00**	**6,351,320.00**	**11,400,000.00**	**-**	**11,400,000.00**	**-**	**11,514,000.00**	**11,514,300.00**
22020801	MOTOR VEHICLE FUEL COST	1,190,670.00	596,000.00	906,200.00	4,248,385.00	4,500,000.00	-	4,500,000.00	-	4,545,000.00	4,545,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	596,000.00	906,200.00	83,500.00	3,900,000.00	-	3,900,000.00	-	3,939,000.00	3,939,100.00
22020803	PLANT / GENERATOR FUEL COST	506,725.00	596,000.00	906,200.00	2,019,435.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**8,786.60**	**101,320.00**	**154,120.00**	**16,784.11**	**170,000.00**	**-**	**170,000.00**	**-**	**171,700.00**	**171,800.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,786.60	101,320.00	154,120.00	16,784.11	170,000.00	-	170,000.00	-	171,700.00	171,800.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**5,737,838.66**	**32,835,710.00**	**49,921,210.00**	**43,572,740.00**	**86,280,000.00**	**-**	**86,280,000.00**	**-**	**87,142,800.00**	**87,143,400.00**
22021001	REFRESHMENT & MEALS	805,900.00	596,000.00	906,200.00	795,350.00	4,600,000.00	-	4,600,000.00	-	4,646,000.00	4,646,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	500,000.00	1,192,000.00	1,812,300.00	1,882,000.00	12,200,000.00	-	12,200,000.00	-	12,322,000.00	12,322,100.00
22021004	MEDICAL EXPENSES-LOCAL	28,820.00	1,192,000.00	1,812,300.00	499,900.00	2,900,000.00	-	2,900,000.00	-	2,929,000.00	2,929,100.00
22021007	WELFARE PACKAGES	2,112,918.66	3,192,000.00	4,852,900.00	6,681,500.00	10,850,000.00	-	10,850,000.00	-	10,958,500.00	10,958,600.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	120,000.00	4,000,000.00	6,081,300.00	3,419,850.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,170,200.00	22,663,710.00	34,456,210.00	30,294,140.00	50,730,000.00	-	50,730,000.00	-	51,237,300.00	51,237,400.00
014700100100 - Civil Service Commission											
2	**EXPENDITURES**	**65,772,460.09**	**633,742,800.00**	**825,765,100.00**	**478,422,036.39**	**233,624,930.00**	**-**	**233,624,930.00**	**-**	**235,961,240.00**	**235,964,440.00**
21	**PERSONNEL COST**	**12,176,854.30**	**17,205,800.00**	**17,205,800.00**	**34,477,111.17**	**98,624,930.00**	**-**	**98,624,930.00**	**-**	**99,611,240.00**	**99,611,340.00**
2101	**SALARY**	**10,120,857.82**	**7,644,100.00**	**7,644,100.00**	**5,187,802.65**	**76,756,870.00**	**-**	**76,756,870.00**	**-**	**77,524,450.00**	**77,524,470.00**
210101	**SALARIES AND WAGES**	**10,120,857.82**	**7,644,100.00**	**7,644,100.00**	**5,187,802.65**	**76,756,870.00**	**-**	**76,756,870.00**	**-**	**77,524,450.00**	**77,524,470.00**
21010101	BASIC-SALARY	3,178,501.19	7,644,100.00	7,644,100.00	5,187,802.65	5,804,510.00	-	5,804,510.00	-	5,862,560.00	5,862,570.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	6,942,356.63	-	-	-	70,952,360.00	-	70,952,360.00	-	71,661,890.00	71,661,900.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**2,055,996.48**	**9,561,700.00**	**9,561,700.00**	**29,289,308.52**	**21,868,060.00**	**-**	**21,868,060.00**	**-**	**22,086,790.00**	**22,086,870.00**
210201	**ALLOWANCES**	**2,055,996.48**	**9,561,700.00**	**9,561,700.00**	**29,289,308.52**	**21,722,840.00**	**-**	**21,722,840.00**	**-**	**21,940,110.00**	**21,940,180.00**
21020102	HOUSING/RENT ALLOWANCE	727,242.23	1,749,600.00	1,749,600.00	1,186,969.16	1,328,150.00	-	1,328,150.00	-	1,341,440.00	1,341,450.00
21020103	TRANSPORT ALLOWANCE	327,892.55	749,000.00	749,000.00	596,248.12	671,480.00	-	671,480.00	-	678,200.00	678,210.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020104	MEAL SUBSIDY	70,776.33	153,200.00	153,200.00	129,435.67	145,850.00	-	145,850.00	-	147,310.00	147,320.00
21020105	UTILITY ALLOWANCE	167,697.40	370,000.00	370,000.00	313,693.59	352,170.00	-	352,170.00	-	355,700.00	355,710.00
21020107	LEAVE ALLOWANCE	308,568.29	4,450,500.00	4,450,500.00	502,553.16	584,330.00	-	584,330.00	-	590,180.00	590,190.00
21020135	FURNITURE ALLOWANCE	373,819.68	989,600.00	989,600.00	666,390.67	732,270.00	-	732,270.00	-	739,600.00	739,610.00
21020145	OTHER ALLOWANCES AND BENEFITS	80,000.00	1,099,800.00	1,099,800.00	25,894,018.15	17,908,590.00	-	17,908,590.00	-	18,087,680.00	18,087,690.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**145,220.00**	**-**	**145,220.00**	**-**	**146,680.00**	**146,690.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	145,220.00	-	145,220.00	-	146,680.00	146,690.00
22	**OTHER RECURRENT COSTS**	**53,595,605.79**	**61,537,000.00**	**93,559,300.00**	**62,515,562.75**	**135,000,000.00**	**-**	**135,000,000.00**	**-**	**136,350,000.00**	**136,353,100.00**
2202	**OVERHEAD COST**	**53,595,605.79**	**61,537,000.00**	**93,559,300.00**	**62,515,562.75**	**135,000,000.00**	**-**	**135,000,000.00**	**-**	**136,350,000.00**	**136,353,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,225,000.00**	**5,364,000.00**	**8,155,200.00**	**19,140,999.50**	**10,000,000.00**	**-**	**10,000,000.00**	**-**	**10,100,000.00**	**10,100,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,100,000.00	2,980,000.00	4,530,700.00	17,040,999.50	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,125,000.00	2,384,000.00	3,624,500.00	2,100,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
220202	**UTILITIES - GENERAL**	**802,300.00**	**1,192,000.00**	**1,812,400.00**	**839,000.00**	**2,500,000.00**	**-**	**2,500,000.00**	**-**	**2,525,000.00**	**2,525,300.00**
22020204	SATELLITE BROADCASTING ACCESS CHARGES	409,800.00	596,000.00	906,200.00	407,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020205	WATER RATES	238,500.00	-	-	-	-	-	-	-	-	100.00
22020209	OTHER UTILITY CHARGES	154,000.00	596,000.00	906,200.00	432,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**16,211,626.45**	**15,496,000.00**	**23,559,500.00**	**9,392,800.00**	**14,180,000.00**	**-**	**14,180,000.00**	**-**	**14,321,800.00**	**14,322,200.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,526,400.00	3,576,000.00	5,436,800.00	2,885,000.00	4,180,000.00	-	4,180,000.00	-	4,221,800.00	4,221,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,142,000.00	2,980,000.00	4,530,700.00	2,055,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	2,980,000.00	4,530,700.00	2,135,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020312	OTHER MATERIALS AND SUPPLIES	9,543,226.45	5,960,000.00	9,061,300.00	2,317,800.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,370,000.00**	**9,655,200.00**	**14,679,600.00**	**6,262,000.00**	**21,000,000.00**	**-**	**21,000,000.00**	**-**	**21,210,000.00**	**21,210,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,107,000.00	1,788,000.00	2,718,400.00	229,500.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	874,000.00	1,788,000.00	2,718,400.00	1,469,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	134,400.00	596,000.00	906,200.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,666,600.00	2,980,000.00	4,530,700.00	2,134,700.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	87,500.00	596,000.00	906,200.00	517,400.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020406	OTHER MAINTENANCE SERVICES	500,500.00	1,907,200.00	2,899,700.00	1,911,400.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
220205	**TRAINING - GENERAL**	**-**	**596,000.00**	**906,200.00**	**-**	**450,000.00**	**-**	**450,000.00**	**-**	**454,500.00**	**454,600.00**
22020501	LOCAL TRAINING	-	596,000.00	906,200.00	-	450,000.00	-	450,000.00	-	454,500.00	454,600.00
220206	**OTHER SERVICES - GENERAL**	**4,175,000.00**	**4,827,600.00**	**7,339,900.00**	**4,876,000.00**	**9,270,000.00**	**-**	**9,270,000.00**	**-**	**9,362,700.00**	**9,363,100.00**
22020601	SECURITY SERVICES	-	596,000.00	906,200.00	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	298,000.00	453,200.00	170,000.00	550,000.00	-	550,000.00	-	555,500.00	555,600.00
22020606	POSTAGES & COURIER SERVICES	-	59,600.00	90,700.00	-	20,000.00	-	20,000.00	-	20,200.00	20,300.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020607	OFFICE SUPPORT SERVICES	4,175,000.00	3,874,000.00	5,889,800.00	4,706,000.00	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**3,555,262.45**	**2,980,000.00**	**4,530,700.00**	**1,235,000.00**	**3,000,000.00**	**-**	**3,000,000.00**	**-**	**3,030,000.00**	**3,030,100.00**
22020709	OTHER CONSULTING SERVICES	3,555,262.45	2,980,000.00	4,530,700.00	1,235,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,632,000.00**	**2,682,000.00**	**4,077,700.00**	**2,480,000.00**	**5,500,000.00**	**-**	**5,500,000.00**	**-**	**5,555,000.00**	**5,555,200.00**
22020801	MOTOR VEHICLE FUEL COST	655,000.00	1,192,000.00	1,812,300.00	1,050,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020803	PLANT / GENERATOR FUEL COST	977,000.00	1,490,000.00	2,265,400.00	1,430,000.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**49,471.59**	**149,000.00**	**226,700.00**	**40,463.25**	**100,000.00**	**-**	**100,000.00**	**-**	**101,000.00**	**101,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	49,471.59	149,000.00	226,700.00	40,463.25	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**19,574,945.30**	**18,595,200.00**	**28,271,400.00**	**18,249,300.00**	**69,000,000.00**	**-**	**69,000,000.00**	**-**	**69,690,000.00**	**69,690,700.00**
22021001	REFRESHMENT & MEALS	329,000.00	596,000.00	906,200.00	913,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,676,500.00	1,907,200.00	2,899,700.00	80,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22021003	PUBLICITY & ADVERTISEMENTS	270,000.00	596,000.00	906,200.00	590,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021004	MEDICAL EXPENSES-LOCAL	1,620,000.00	2,384,000.00	3,624,500.00	1,870,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22021007	WELFARE PACKAGES	825,000.00	2,980,000.00	4,530,700.00	4,454,400.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	14,854,445.30	8,940,000.00	13,591,800.00	10,341,900.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
22021026	MONITORING AND EVALUATION RECURRENT	-	1,192,000.00	1,812,300.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
23	**CAPITAL EXPENDITURE**	**-**	**555,000,000.00**	**715,000,000.00**	**381,429,362.47**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010119	PURCHASE OF POWER GENERATING SET	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**425,000,000.00**	**25,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**425,000,000.00**	**25,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	400,000,000.00	-	-	-	-	-	-	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**100,000,000.00**	**500,000,000.00**	**334,011,112.47**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**100,000,000.00**	**500,000,000.00**	**334,011,112.47**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	100,000,000.00	500,000,000.00	334,011,112.47	-	-	-	-	-	-
2304	**PRESERVATION OF THE ENVIRONMENT**	**-**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**-**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**-**	**160,000,000.00**	**47,418,250.00**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**-**	**160,000,000.00**	**47,418,250.00**	**-**	**-**	**-**	**-**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	-	-	160,000,000.00	47,418,250.00	-	-	-	-	-	-

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
014900100100 - Local Government Service Commission											
2	**EXPENDITURES**	**11,797,833.07**	**359,498,010.00**	**63,221,810.00**	**34,688,972.99**	**51,941,240.00**	**-**	**51,941,240.00**	**-**	**52,461,690.00**	**52,463,790.00**
21	**PERSONNEL COST**	**9,705,778.70**	**3,746,000.00**	**3,746,000.00**	**31,534,787.48**	**37,831,940.00**	**-**	**37,831,940.00**	**-**	**38,210,290.00**	**38,210,390.00**
2101	**SALARY**	**9,150,682.83**	**1,157,700.00**	**1,157,700.00**	**611,988.72**	**16,158,460.00**	**-**	**16,158,460.00**	**-**	**16,320,050.00**	**16,320,070.00**
210101	**SALARIES AND WAGES**	**9,150,682.83**	**1,157,700.00**	**1,157,700.00**	**611,988.72**	**16,158,460.00**	**-**	**16,158,460.00**	**-**	**16,320,050.00**	**16,320,070.00**
21010101	BASIC-SALARY	848,831.58	1,157,700.00	1,157,700.00	611,988.72	915,920.00	-	915,920.00	-	925,080.00	925,090.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	8,301,851.25	-	-	-	15,242,540.00	-	15,242,540.00	-	15,394,970.00	15,394,980.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**555,095.87**	**2,588,300.00**	**2,588,300.00**	**30,922,798.76**	**21,673,480.00**	**-**	**21,673,480.00**	**-**	**21,890,240.00**	**21,890,320.00**
210201	**ALLOWANCES**	**555,095.87**	**2,588,300.00**	**2,588,300.00**	**30,922,798.76**	**21,655,730.00**	**-**	**21,655,730.00**	**-**	**21,872,310.00**	**21,872,380.00**
21020102	HOUSING/RENT ALLOWANCE	194,213.28	1,097,000.00	1,097,000.00	140,022.96	209,580.00	-	209,580.00	-	211,680.00	211,690.00
21020103	TRANSPORT ALLOWANCE	92,508.15	117,600.00	117,600.00	95,476.08	125,790.00	-	125,790.00	-	127,050.00	127,060.00
21020104	MEAL SUBSIDY	20,167.29	24,900.00	24,900.00	21,246.24	27,720.00	-	27,720.00	-	28,000.00	28,010.00
21020105	UTILITY ALLOWANCE	47,407.29	57,800.00	57,800.00	43,606.68	60,800.00	-	60,800.00	-	61,410.00	61,420.00
21020107	LEAVE ALLOWANCE	84,885.45	120,200.00	120,200.00	61,198.92	100,800.00	-	100,800.00	-	101,810.00	101,820.00
21020135	FURNITURE ALLOWANCE	95,914.41	141,200.00	141,200.00	-	59,220.00	-	59,220.00	-	59,820.00	59,830.00
21020145	OTHER ALLOWANCES AND BENEFITS	20,000.00	1,029,600.00	1,029,600.00	30,561,247.88	21,071,820.00	-	21,071,820.00	-	21,282,540.00	21,282,550.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**17,750.00**	**-**	**17,750.00**	**-**	**17,930.00**	**17,940.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	17,750.00	-	17,750.00	-	17,930.00	17,940.00
22	**OTHER RECURRENT COSTS**	**2,092,054.37**	**7,152,010.00**	**10,875,810.00**	**3,154,185.51**	**14,109,300.00**	**-**	**14,109,300.00**	**-**	**14,251,400.00**	**14,253,400.00**
2202	**OVERHEAD COST**	**2,092,054.37**	**7,152,010.00**	**10,875,810.00**	**3,154,185.51**	**14,109,300.00**	**-**	**14,109,300.00**	**-**	**14,251,400.00**	**14,253,400.00**
220202	**UTILITIES - GENERAL**	**202,500.00**	**504,220.00**	**766,720.00**	**501,100.00**	**4,000,000.00**	**-**	**4,000,000.00**	**-**	**4,040,000.00**	**4,040,100.00**
22020209	OTHER UTILITY CHARGES	202,500.00	504,220.00	766,720.00	501,100.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**205,500.00**	**1,959,650.00**	**2,979,550.00**	**551,252.00**	**2,979,600.00**	**-**	**2,979,600.00**	**-**	**3,009,400.00**	**3,009,600.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	205,500.00	1,512,650.00	2,299,850.00	232,364.00	2,299,900.00	-	2,299,900.00	-	2,322,900.00	2,323,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	447,000.00	679,700.00	318,888.00	679,700.00	-	679,700.00	-	686,500.00	686,600.00
220204	**MAINTENANCE SERVICES - GENERAL**	**103,000.00**	**677,060.00**	**1,029,960.00**	**190,300.00**	**1,030,100.00**	**-**	**1,030,100.00**	**-**	**1,040,700.00**	**1,041,200.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	298,000.00	453,200.00	15,000.00	453,200.00	-	453,200.00	-	457,800.00	457,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	98,940.00	150,540.00	23,000.00	150,600.00	-	150,600.00	-	152,200.00	152,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	89,400.00	136,000.00	102,300.00	136,000.00	-	136,000.00	-	137,400.00	137,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	35,000.00	119,200.00	181,400.00	-	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22020406	OTHER MAINTENANCE SERVICES	68,000.00	71,520.00	108,820.00	50,000.00	108,900.00	-	108,900.00	-	110,000.00	110,100.00
220206	**OTHER SERVICES - GENERAL**	**460,000.00**	**1,698,600.00**	**2,582,800.00**	**210,000.00**	**2,582,800.00**	**-**	**2,582,800.00**	**-**	**2,608,800.00**	**2,609,100.00**
22020601	SECURITY SERVICES	-	59,600.00	90,700.00	-	90,700.00	-	90,700.00	-	91,700.00	91,800.00
22020606	POSTAGES & COURIER SERVICES	-	149,000.00	226,700.00	-	226,700.00	-	226,700.00	-	229,000.00	229,100.00
22020607	OFFICE SUPPORT SERVICES	460,000.00	1,490,000.00	2,265,400.00	210,000.00	2,265,400.00	-	2,265,400.00	-	2,288,100.00	2,288,200.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**77,480.00**	**117,880.00**	**65,000.00**	**117,900.00**	**-**	**117,900.00**	**-**	**119,100.00**	**119,200.00**
22020801	MOTOR VEHICLE FUEL COST	-	77,480.00	117,880.00	65,000.00	117,900.00	-	117,900.00	-	119,100.00	119,200.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,979.37**	**29,800.00**	**45,400.00**	**112,851.51**	**45,400.00**	**-**	**45,400.00**	**-**	**45,900.00**	**46,000.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,979.37	29,800.00	45,400.00	112,851.51	45,400.00	-	45,400.00	-	45,900.00	46,000.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,118,075.00**	**2,205,200.00**	**3,353,500.00**	**1,523,682.00**	**3,353,500.00**	**-**	**3,353,500.00**	**-**	**3,387,500.00**	**3,388,200.00**
22021001	REFRESHMENT & MEALS	-	29,800.00	45,400.00	-	45,400.00	-	45,400.00	-	45,900.00	46,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	178,800.00	272,000.00	250,000.00	272,000.00	-	272,000.00	-	274,800.00	274,900.00
22021003	PUBLICITY & ADVERTISEMENTS	-	149,000.00	226,700.00	40,000.00	226,700.00	-	226,700.00	-	229,000.00	229,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	59,600.00	90,700.00	20,000.00	90,700.00	-	90,700.00	-	91,700.00	91,800.00
22021007	WELFARE PACKAGES	82,000.00	298,000.00	453,200.00	100,000.00	453,200.00	-	453,200.00	-	457,800.00	457,900.00
22021014	BUDGET PREPARATION EXPENSIS	64,800.00	298,000.00	453,200.00	102,600.00	453,200.00	-	453,200.00	-	457,800.00	457,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	971,275.00	1,192,000.00	1,812,300.00	1,011,082.00	1,812,300.00	-	1,812,300.00	-	1,830,500.00	1,830,600.00
23	**CAPITAL EXPENDITURE**	**-**	**348,600,000.00**	**48,600,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**12,000,000.00**	**12,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**12,000,000.00**	**12,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010113	PURCHASE OF COMPUTERS	-	4,000,000.00	4,000,000.00	-	-	-	-	-	-	-
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	8,000,000.00	8,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**7,000,000.00**	**7,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**7,000,000.00**	**7,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	7,000,000.00	7,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**2,000,000.00**	**2,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**2,000,000.00**	**2,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**327,600,000.00**	**27,600,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**327,600,000.00**	**27,600,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	327,600,000.00	27,600,000.00	-	-	-	-	-	-	-
014800100100 - Adamawa State Independent Electoral Commission (ADSIEC)											
2	**EXPENDITURES**	**718,452,304.25**	**310,483,780.00**	**264,521,980.00**	**249,954,821.92**	**193,937,500.00**	**945,049,900.00**	**1,138,987,400.00**	**-**	**1,150,377,720.00**	**1,150,379,860.00**
21	**PERSONNEL COST**	**30,298,713.49**	**35,387,300.00**	**35,387,300.00**	**59,855,835.21**	**154,185,300.00**	**-**	**154,185,300.00**	**-**	**155,727,220.00**	**155,727,360.00**
2101	**SALARY**	**20,188,903.49**	**18,346,300.00**	**18,346,300.00**	**12,601,221.12**	**113,518,250.00**	**-**	**113,518,250.00**	**-**	**114,653,440.00**	**114,653,470.00**
210101	**SALARIES AND WAGES**	**20,188,903.49**	**18,346,300.00**	**18,346,300.00**	**12,601,221.12**	**113,518,250.00**	**-**	**113,518,250.00**	**-**	**114,653,440.00**	**114,653,470.00**
21010101	BASIC-SALARY	20,188,903.49	18,346,300.00	18,346,300.00	12,601,221.12	113,518,250.00	-	113,518,250.00	-	114,653,440.00	114,653,470.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**10,109,810.00**	**17,041,000.00**	**17,041,000.00**	**47,254,614.09**	**40,667,050.00**	**-**	**40,667,050.00**	**-**	**41,073,780.00**	**41,073,890.00**
210201	**ALLOWANCES**	**10,109,810.00**	**17,041,000.00**	**17,041,000.00**	**47,254,614.09**	**40,327,690.00**	**-**	**40,327,690.00**	**-**	**40,731,020.00**	**40,731,120.00**
21020102	HOUSING/RENT ALLOWANCE	2,277,504.94	3,983,000.00	3,983,000.00	2,759,607.83	3,105,480.00	-	3,105,480.00	-	3,136,540.00	3,136,550.00
21020103	TRANSPORT ALLOWANCE	786,967.96	1,192,400.00	1,192,400.00	1,224,958.81	1,377,710.00	-	1,377,710.00	-	1,391,490.00	1,391,500.00
21020104	MEAL SUBSIDY	142,180.40	216,700.00	216,700.00	245,724.94	277,830.00	-	277,830.00	-	280,610.00	280,620.00
21020105	UTILITY ALLOWANCE	431,480.71	710,200.00	710,200.00	695,486.44	778,580.00	-	778,580.00	-	786,370.00	786,380.00
21020106	ENTERTAINMENT ALLOWANCE	31,065.68	89,100.00	89,100.00	26,904.12	31,080.00	-	31,080.00	-	31,400.00	31,410.00
21020107	LEAVE ALLOWANCE	1,003,958.73	1,795,800.00	1,795,800.00	1,260,122.11	1,543,610.00	-	1,543,610.00	-	1,559,050.00	1,559,060.00
21020108	DOMESTIC STAFF ALLOWANCE	1,019,560.05	2,713,300.00	2,713,300.00	898,064.52	1,037,300.00	-	1,037,300.00	-	1,047,680.00	1,047,690.00
21020114	TEACHING ALLOWANCE	-	-	-	-	1,305,680.00	-	1,305,680.00	-	1,318,740.00	1,318,750.00
21020135	FURNITURE ALLOWANCE	1,691,677.47	3,087,700.00	3,087,700.00	1,970,303.25	2,287,320.00	-	2,287,320.00	-	2,310,200.00	2,310,210.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020145	OTHER ALLOWANCES AND BENEFITS	2,725,414.06	3,252,800.00	3,252,800.00	38,173,442.07	28,583,100.00	-	28,583,100.00	-	28,868,940.00	28,868,950.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**339,360.00**	**-**	**339,360.00**	**-**	**342,760.00**	**342,770.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	339,360.00	-	339,360.00	-	342,760.00	342,770.00
22	**OTHER RECURRENT COSTS**	**12,415,358.82**	**26,976,480.00**	**41,014,680.00**	**45,893,986.71**	**39,752,200.00**	**945,049,900.00**	**984,802,100.00**	**-**	**994,650,500.00**	**994,652,500.00**
2202	**OVERHEAD COST**	**12,415,358.82**	**26,976,480.00**	**41,014,680.00**	**45,893,986.71**	**39,752,200.00**	**945,049,900.00**	**984,802,100.00**	**-**	**994,650,500.00**	**994,652,500.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**59,600.00**	**67,200.00**	**16,000.00**	**67,200.00**	**315,387,200.00**	**315,454,400.00**	**-**	**318,609,000.00**	**318,609,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	59,600.00	67,200.00	16,000.00	67,200.00	315,387,200.00	315,454,400.00	-	318,609,000.00	318,609,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	-	-	-	-	-	-	100.00
220202	**UTILITIES - GENERAL**	**-**	**68,540.00**	**77,340.00**	**-**	**55,000.00**	**-**	**55,000.00**	**-**	**55,600.00**	**55,700.00**
22020203	INTERNET ACCESS CHARGES	-	68,540.00	77,340.00	-	55,000.00	-	55,000.00	-	55,600.00	55,700.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**2,298,000.00**	**2,589,900.00**	**353,000.00**	**400,000.00**	**399,431,800.00**	**399,831,800.00**	**-**	**403,830,200.00**	**403,830,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	2,298,000.00	2,589,900.00	353,000.00	400,000.00	399,431,800.00	399,831,800.00	-	403,830,200.00	403,830,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	-	-	-	-	-	100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	-	-	-	-	-	-	100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**772,000.00**	**725,930.00**	**818,330.00**	**1,280,700.00**	**860,000.00**	**-**	**860,000.00**	**-**	**868,600.00**	**869,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	70,330.00	79,330.00	33,000.00	80,000.00	-	80,000.00	-	80,800.00	80,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	81,000.00	59,600.00	67,200.00	-	80,000.00	-	80,000.00	-	80,800.00	80,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	511,000.00	298,000.00	335,900.00	714,700.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020406	OTHER MAINTENANCE SERVICES	180,000.00	298,000.00	335,900.00	533,000.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
220206	**OTHER SERVICES - GENERAL**	**3,054,400.00**	**3,576,000.00**	**4,030,200.00**	**2,431,500.00**	**2,800,000.00**	**66,004,650.00**	**68,804,650.00**	**-**	**69,492,700.00**	**69,492,900.00**
22020601	SECURITY SERVICES	-	-	-	-	-	66,004,650.00	66,004,650.00	-	66,664,700.00	66,664,800.00
22020607	OFFICE SUPPORT SERVICES	3,054,400.00	3,576,000.00	4,030,200.00	2,431,500.00	2,800,000.00	-	2,800,000.00	-	2,828,000.00	2,828,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**201,000.00**	**1,307,630.00**	**1,473,730.00**	**915,000.00**	**710,000.00**	**-**	**710,000.00**	**-**	**717,100.00**	**717,300.00**
22020801	MOTOR VEHICLE FUEL COST	201,000.00	1,192,000.00	1,343,400.00	840,000.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22020803	PLANT / GENERATOR FUEL COST	-	115,630.00	130,330.00	75,000.00	110,000.00	-	110,000.00	-	111,100.00	111,200.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,618,570.79**	**57,820.00**	**65,220.00**	**11,194.71**	**823,000.00**	**3,000,000.00**	**3,823,000.00**	**-**	**3,861,300.00**	**3,861,400.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,618,570.79	57,820.00	65,220.00	11,194.71	823,000.00	3,000,000.00	3,823,000.00	-	3,861,300.00	3,861,400.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**6,769,388.03**	**18,882,960.00**	**31,892,760.00**	**40,886,592.00**	**34,037,000.00**	**161,226,250.00**	**195,263,250.00**	**-**	**197,216,000.00**	**197,216,500.00**
22021001	REFRESHMENT & MEALS	-	894,000.00	1,007,600.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	175,938.93	822,480.00	926,980.00	820,000.00	610,000.00	-	610,000.00	-	616,100.00	616,200.00
22021004	MEDICAL EXPENSES-LOCAL	384,500.00	822,480.00	926,980.00	645,000.00	927,000.00	-	927,000.00	-	936,300.00	936,400.00
22021007	WELFARE PACKAGES	-	596,000.00	671,700.00	845,000.00	1,800,000.00	30,487,050.00	32,287,050.00	-	32,610,000.00	32,610,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	6,208,949.10	15,748,000.00	28,359,500.00	38,576,592.00	30,500,000.00	130,739,200.00	161,239,200.00	-	162,851,600.00	162,851,700.00
23	**CAPITAL EXPENDITURE**	**675,738,231.94**	**248,120,000.00**	**188,120,000.00**	**144,205,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
2302	**CONSTRUCTION / PROVISION**	**-**	**6,965,000.00**	**6,965,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	-	**6,965,000.00**	**6,965,000.00**	-	-	-	-	-	-	-
23020128	OTHER CONSTRUCTION	-	6,965,000.00	6,965,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	-	**191,155,000.00**	**131,155,000.00**	**136,155,000.00**	-	-	-	-	-	-
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	-	**191,155,000.00**	**131,155,000.00**	**136,155,000.00**	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	191,155,000.00	131,155,000.00	136,155,000.00	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**675,738,231.94**	**50,000,000.00**	**50,000,000.00**	**8,050,000.00**	-	-	-	-	-	-
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**675,738,231.94**	**50,000,000.00**	**50,000,000.00**	**8,050,000.00**	-	-	-	-	-	-
23050103	MONITORING AND EVALUATION	675,738,231.94	50,000,000.00	50,000,000.00	8,050,000.00	-	-	-	-	-	-
016300100100 - Ministry for Special Duties											
2	**EXPENDITURES**	**60,367,161.54**	**64,550,530.00**	**79,440,530.00**	**74,105,107.14**	**889,441,384.00**	-	**889,441,384.00**	-	**898,336,690.00**	**903,390,800.00**
21	**PERSONNEL COST**	**8,330,297.13**	**9,601,500.00**	**9,601,500.00**	**9,501,095.79**	**10,429,250.00**	-	**10,429,250.00**	-	**10,533,590.00**	**10,533,700.00**
2101	**SALARY**	**7,329,133.81**	**2,553,100.00**	**2,553,100.00**	**2,215,957.92**	**2,559,480.00**	-	**2,559,480.00**	-	**2,585,080.00**	**2,585,110.00**
210101	**SALARIES AND WAGES**	**7,329,133.81**	**2,553,100.00**	**2,553,100.00**	**2,215,957.92**	**2,559,480.00**	-	**2,559,480.00**	-	**2,585,080.00**	**2,585,110.00**
21010101	BASIC-SALARY	7,329,133.81	2,553,100.00	2,553,100.00	2,215,957.92	2,559,480.00	-	2,559,480.00	-	2,585,080.00	2,585,110.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**1,001,163.32**	**7,048,400.00**	**7,048,400.00**	**7,285,137.87**	**7,869,770.00**	-	**7,869,770.00**	-	**7,948,510.00**	**7,948,590.00**
210201	**ALLOWANCES**	**1,001,163.32**	**7,048,400.00**	**7,048,400.00**	**7,285,137.87**	**7,805,720.00**	-	**7,805,720.00**	-	**7,883,810.00**	**7,883,880.00**
21020102	HOUSING/RENT ALLOWANCE	345,991.93	584,600.00	584,600.00	507,011.04	585,690.00	-	585,690.00	-	591,550.00	591,560.00
21020103	TRANSPORT ALLOWANCE	141,991.86	200,000.00	200,000.00	247,714.32	286,130.00	-	286,130.00	-	289,000.00	289,010.00
21020104	MEAL SUBSIDY	29,872.01	40,600.00	40,600.00	53,662.44	62,060.00	-	62,060.00	-	62,690.00	62,700.00
21020105	UTILITY ALLOWANCE	74,023.13	102,900.00	102,900.00	132,198.12	152,780.00	-	152,780.00	-	154,310.00	154,320.00
21020107	LEAVE ALLOWANCE	152,700.96	257,400.00	257,400.00	221,595.84	257,670.00	-	257,670.00	-	260,250.00	260,260.00
21020135	FURNITURE ALLOWANCE	216,583.43	400,700.00	400,700.00	306,027.36	353,540.00	-	353,540.00	-	357,080.00	357,090.00
21020145	OTHER ALLOWANCES AND BENEFITS	40,000.00	5,462,200.00	5,462,200.00	5,816,928.75	6,107,850.00	-	6,107,850.00	-	6,168,930.00	6,168,940.00
210202	**SOCIAL CONTRIBUTIONS**	-	-	-	-	**64,050.00**	-	**64,050.00**	-	**64,700.00**	**64,710.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	64,050.00	-	64,050.00	-	64,700.00	64,710.00
22	**OTHER RECURRENT COSTS**	**52,036,864.41**	**28,608,030.00**	**43,498,030.00**	**64,604,011.35**	**379,012,134.00**	-	**379,012,134.00**	-	**382,803,100.00**	**382,807,100.00**
2202	**OVERHEAD COST**	**52,036,864.41**	**28,608,030.00**	**43,498,030.00**	**64,604,011.35**	**379,012,134.00**	-	**379,012,134.00**	-	**382,803,100.00**	**382,807,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**270,000.00**	**2,384,000.00**	**3,624,700.00**	-	**16,680,000.00**	-	**16,680,000.00**	-	**16,846,800.00**	**16,847,100.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	270,000.00	1,192,000.00	1,812,300.00	-	5,560,000.00	-	5,560,000.00	-	5,615,600.00	5,615,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	596,000.00	906,200.00	-	5,560,000.00	-	5,560,000.00	-	5,615,600.00	5,615,700.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	596,000.00	906,200.00	-	5,560,000.00	-	5,560,000.00	-	5,615,600.00	5,615,700.00
220202	**UTILITIES - GENERAL**	**393,000.00**	**485,390.00**	**738,090.00**	**520,230.00**	**2,529,800.00**	-	**2,529,800.00**	-	**2,555,200.00**	**2,555,500.00**
22020204	SATELLITE BROADCASTING ACCESS CHARGES	303,000.00	238,400.00	362,500.00	300,000.00	1,112,000.00	-	1,112,000.00	-	1,123,200.00	1,123,300.00
22020207	LEASED COMMUNICATION LINES(S)	-	8,590.00	13,090.00	-	27,800.00	-	27,800.00	-	28,100.00	28,200.00
22020209	OTHER UTILITY CHARGES	90,000.00	238,400.00	362,500.00	220,230.00	1,390,000.00	-	1,390,000.00	-	1,403,900.00	1,404,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**517,400.00**	**386,210.00**	**587,510.00**	**832,000.00**	**3,475,000.00**	-	**3,475,000.00**	-	**3,509,800.00**	**3,510,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	383,000.00	267,010.00	406,110.00	732,000.00	2,780,000.00	-	2,780,000.00	-	2,807,800.00	2,807,900.00

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22020312	OTHER MATERIALS AND SUPPLIES	134,400.00	119,200.00	181,400.00	100,000.00	695,000.00	-	695,000.00	-	702,000.00	702,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**8,092,500.00**	**2,094,940.00**	**3,185,640.00**	**3,747,500.00**	**32,632,752.00**	**-**	**32,632,752.00**	**-**	**32,959,100.00**	**32,959,700.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,102,150.00	596,000.00	906,200.00	1,258,500.00	5,560,000.00	-	5,560,000.00	-	5,615,600.00	5,615,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	665,200.00	894,000.00	1,359,300.00	755,000.00	5,560,000.00	-	5,560,000.00	-	5,615,600.00	5,615,700.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	8,940.00	13,740.00	294,000.00	8,340,000.00	-	8,340,000.00	-	8,423,400.00	8,423,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,115,150.00	298,000.00	453,200.00	1,325,000.00	9,730,000.00	-	9,730,000.00	-	9,827,300.00	9,827,400.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	150,000.00	238,400.00	362,500.00	115,000.00	662,752.00	-	662,752.00	-	669,400.00	669,500.00
22020406	OTHER MAINTENANCE SERVICES	60,000.00	59,600.00	90,700.00	-	2,780,000.00	-	2,780,000.00	-	2,807,800.00	2,807,900.00
220205	**TRAINING - GENERAL**	**280,000.00**	**4,072,800.00**	**6,192,200.00**	**10,113,000.00**	**58,380,000.00**	**-**	**58,380,000.00**	**-**	**58,963,800.00**	**58,964,100.00**
22020501	LOCAL TRAINING	280,000.00	596,000.00	906,200.00	-	2,780,000.00	-	2,780,000.00	-	2,807,800.00	2,807,900.00
22020502	INTERNATIONAL TRAINING	-	476,800.00	725,000.00	-	13,900,000.00	-	13,900,000.00	-	14,039,000.00	14,039,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	3,000,000.00	4,561,000.00	10,113,000.00	41,700,000.00	-	41,700,000.00	-	42,117,000.00	42,117,100.00
220206	**OTHER SERVICES - GENERAL**	**2,670,000.00**	**2,087,790.00**	**3,174,290.00**	**4,700,000.00**	**44,480,000.00**	**-**	**44,480,000.00**	**-**	**44,924,800.00**	**44,925,000.00**
22020605	CLEANING & FUMIGATION SERVICES	-	37,550.00	57,150.00	-	27,800,000.00	-	27,800,000.00	-	28,078,000.00	28,078,100.00
22020607	OFFICE SUPPORT SERVICES	2,670,000.00	2,050,240.00	3,117,140.00	4,700,000.00	16,680,000.00	-	16,680,000.00	-	16,846,800.00	16,846,900.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**62,000.00**	**255,400.00**	**389,000.00**	**-**	**6,270,568.00**	**-**	**6,270,568.00**	**-**	**6,333,600.00**	**6,334,100.00**
22020701	FINANCIAL CONSULTING	50,000.00	91,790.00	139,690.00	-	255,204.00	-	255,204.00	-	257,800.00	257,900.00
22020703	LEGAL SERVICES	-	23,840.00	36,440.00	-	66,442.00	-	66,442.00	-	67,200.00	67,300.00
22020704	ENGINEERING SERVICES	12,000.00	71,520.00	108,820.00	-	199,048.00	-	199,048.00	-	201,100.00	201,200.00
22020705	ARCHITECTURAL SERVICES	-	47,680.00	72,580.00	-	132,606.00	-	132,606.00	-	134,000.00	134,100.00
22020709	OTHER CONSULTING SERVICES	-	20,570.00	31,470.00	-	5,617,268.00	-	5,617,268.00	-	5,673,500.00	5,673,600.00
220208	**FUEL & LUBRICANTS - GENERAL**	**363,000.00**	**977,440.00**	**1,486,440.00**	**583,500.00**	**12,576,442.00**	**-**	**12,576,442.00**	**-**	**12,702,300.00**	**12,702,700.00**
22020801	MOTOR VEHICLE FUEL COST	83,000.00	238,400.00	362,500.00	263,500.00	6,950,000.00	-	6,950,000.00	-	7,019,500.00	7,019,600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	238,400.00	362,500.00	220,000.00	4,170,000.00	-	4,170,000.00	-	4,211,700.00	4,211,800.00
22020803	PLANT / GENERATOR FUEL COST	280,000.00	476,800.00	725,000.00	100,000.00	1,390,000.00	-	1,390,000.00	-	1,403,900.00	1,404,000.00
22020806	COOKING GAS/FUEL COST	-	23,840.00	36,440.00	-	66,442.00	-	66,442.00	-	67,200.00	67,300.00
220209	**FINANCIAL CHARGES - GENERAL**	**21,759.41**	**150,790.00**	**229,490.00**	**2,781.35**	**419,224.00**	**-**	**419,224.00**	**-**	**423,500.00**	**423,700.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,759.41	76,290.00	116,090.00	2,781.35	212,114.00	-	212,114.00	-	214,300.00	214,400.00
22020902	INSURANCE PREMIUM	-	74,500.00	113,400.00	-	207,110.00	-	207,110.00	-	209,200.00	209,300.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**39,367,205.00**	**15,713,270.00**	**23,890,670.00**	**44,105,000.00**	**201,568,348.00**	**-**	**201,568,348.00**	**-**	**203,584,200.00**	**203,585,200.00**
22021001	REFRESHMENT & MEALS	505,000.00	596,000.00	906,200.00	490,000.00	2,780,000.00	-	2,780,000.00	-	2,807,800.00	2,807,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,000.00	190,720.00	290,120.00	150,000.00	4,170,000.00	-	4,170,000.00	-	4,211,700.00	4,211,800.00
22021003	PUBLICITY & ADVERTISEMENTS	64,230.00	95,360.00	145,160.00	86,000.00	1,390,000.00	-	1,390,000.00	-	1,403,900.00	1,404,000.00
22021004	MEDICAL EXPENSES-LOCAL	660,000.00	894,000.00	1,359,300.00	80,000.00	10,825,320.00	-	10,825,320.00	-	10,933,600.00	10,933,700.00
22021007	WELFARE PACKAGES	18,650,000.00	5,971,140.00	9,078,240.00	24,855,000.00	97,300,000.00	-	97,300,000.00	-	98,273,000.00	98,273,100.00
22021014	BUDGET PREPARATION EXPENSIS	363,000.00	357,600.00	543,800.00	620,000.00	1,556,800.00	-	1,556,800.00	-	1,572,400.00	1,572,500.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021021	SPECIAL DAYS/CELEBRATIONS	-	3,000,000.00	4,561,000.00	-	27,800,000.00	-	27,800,000.00	-	28,078,000.00	28,078,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	28,610.00	43,610.00	-	79,786.00	-	79,786.00	-	80,600.00	80,700.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	23,840.00	36,440.00	-	66,442.00	-	66,442.00	-	67,200.00	67,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	19,074,975.00	4,556,000.00	6,926,800.00	17,824,000.00	55,600,000.00	-	55,600,000.00	-	56,156,000.00	56,156,100.00
23	**CAPITAL EXPENDITURE**	**-**	**26,341,000.00**	**26,341,000.00**	**-**	**500,000,000.00**	**-**	**500,000,000.00**	**-**	**505,000,000.00**	**510,050,000.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**-**	**-**	**-**	**200,000,000.00**	**-**	**200,000,000.00**	**-**	**202,000,000.00**	**204,020,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**-**	**-**	**-**	**200,000,000.00**	**-**	**200,000,000.00**	**-**	**202,000,000.00**	**204,020,000.00**
23010146	PURCHASE OF ICT EQUPMENTS	-	-	-	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
2305	**OTHER CAPITAL PROJECTS**	**-**	**26,341,000.00**	**26,341,000.00**	**-**	**300,000,000.00**	**-**	**300,000,000.00**	**-**	**303,000,000.00**	**306,030,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**26,341,000.00**	**26,341,000.00**	**-**	**300,000,000.00**	**-**	**300,000,000.00**	**-**	**303,000,000.00**	**306,030,000.00**
23050101	RESEARCH AND DEVELOPMENT	-	6,050,000.00	6,050,000.00	-	-	-	-	-	-	-
23050103	MONITORING AND EVALUATION	-	17,600,000.00	17,600,000.00	-	-	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	2,691,000.00	2,691,000.00	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
021500100100 - Ministry of Agriculture											
2	**EXPENDITURES**	**3,659,178,142.41**	**12,695,312,040.00**	**12,672,439,040.00**	**3,574,337,774.96**	**4,122,128,490.00**	**4,977,578,000.00**	**9,099,706,490.00**	**##########**	**9,190,704,020.00**	**9,256,536,630.00**
21	**PERSONNEL COST**	**267,317,931.22**	**384,603,300.00**	**384,603,300.00**	**372,076,953.38**	**460,705,290.00**	**-**	**460,705,290.00**	**-**	**465,312,420.00**	**465,312,630.00**
2101	**SALARY**	**152,861,203.63**	**208,575,600.00**	**208,575,600.00**	**207,794,927.45**	**243,111,440.00**	**-**	**243,111,440.00**	**-**	**245,542,560.00**	**245,542,590.00**
210101	**SALARIES AND WAGES**	**152,861,203.63**	**208,575,600.00**	**208,575,600.00**	**207,794,927.45**	**243,111,440.00**	**-**	**243,111,440.00**	**-**	**245,542,560.00**	**245,542,590.00**
21010101	BASIC-SALARY	152,861,203.63	208,575,600.00	208,575,600.00	207,794,927.45	243,111,440.00	-	243,111,440.00	-	245,542,560.00	245,542,590.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**114,456,727.59**	**176,027,700.00**	**176,027,700.00**	**164,282,025.93**	**217,593,850.00**	**-**	**217,593,850.00**	**-**	**219,769,860.00**	**219,770,040.00**
210201	**ALLOWANCES**	**114,456,727.59**	**176,027,700.00**	**176,027,700.00**	**164,282,025.93**	**211,552,040.00**	**-**	**211,552,040.00**	**-**	**213,667,630.00**	**213,667,800.00**
21020102	HOUSING/RENT ALLOWANCE	34,175,420.74	47,738,800.00	47,738,800.00	47,718,553.23	56,375,130.00	-	56,375,130.00	-	56,938,890.00	56,938,900.00
21020103	TRANSPORT ALLOWANCE	11,442,221.51	14,816,100.00	14,816,100.00	19,963,206.84	23,466,560.00	-	23,466,560.00	-	23,701,230.00	23,701,240.00
21020104	MEAL SUBSIDY	2,070,800.94	2,439,300.00	2,439,300.00	3,961,968.77	4,688,250.00	-	4,688,250.00	-	4,735,140.00	4,735,150.00
21020105	UTILITY ALLOWANCE	6,759,645.83	8,647,400.00	8,647,400.00	11,897,540.89	14,076,510.00	-	14,076,510.00	-	14,217,280.00	14,217,290.00
21020106	ENTERTAINMENT ALLOWANCE	848,126.93	1,554,600.00	1,554,600.00	754,852.73	961,380.00	-	961,380.00	-	971,000.00	971,010.00
21020107	LEAVE ALLOWANCE	14,444,737.77	20,872,600.00	20,872,600.00	20,490,211.15	24,399,800.00	-	24,399,800.00	-	24,643,800.00	24,643,810.00
21020108	DOMESTIC STAFF ALLOWANCE	14,137,805.99	19,883,800.00	19,883,800.00	15,297,991.24	18,441,470.00	-	18,441,470.00	-	18,625,890.00	18,625,900.00
21020114	TEACHING ALLOWANCE	-	-	-	-	1,097,250.00	-	1,097,250.00	-	1,108,230.00	1,108,240.00
21020120	JOURNAL ALLOWANCE	187,180.56	612,700.00	612,700.00	140,888.59	216,200.00	-	216,200.00	-	218,370.00	218,380.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	49,733.43	259,600.00	259,600.00	-	-	-	-	-	-	10.00
21020129	NEWPAPERS ALLOWANCE	29,840.07	457,700.00	457,700.00	-	-	-	-	-	-	10.00
21020135	FURNITURE ALLOWANCE	25,508,804.94	39,729,700.00	39,729,700.00	36,350,631.36	42,927,260.00	-	42,927,260.00	-	43,356,540.00	43,356,550.00
21020137	DRIVER'S ALLOWANCE	935,902.56	1,553,800.00	1,553,800.00	704,442.79	1,080,980.00	-	1,080,980.00	-	1,091,790.00	1,091,800.00
21020138	ADMIN ALLOWANCE	311,967.48	621,300.00	621,300.00	234,814.23	360,360.00	-	360,360.00	-	363,970.00	363,980.00
21020141	ACCOMMODATION ALLOWANCE	149,200.35	627,600.00	627,600.00	-	-	-	-	-	-	10.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	149,200.35	1,408,300.00	1,408,300.00	-	-	-	-	-	-	10.00
21020145	OTHER ALLOWANCES AND BENEFITS	3,256,138.14	14,804,400.00	14,804,400.00	6,766,924.11	23,460,890.00	-	23,460,890.00	-	23,695,500.00	23,695,510.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**6,041,810.00**	**-**	**6,041,810.00**	**-**	**6,102,230.00**	**6,102,240.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	6,041,810.00	-	6,041,810.00	-	6,102,230.00	6,102,240.00
22	**OTHER RECURRENT COSTS**	**31,037,487.76**	**32,908,740.00**	**50,035,740.00**	**78,778,061.58**	**121,363,200.00**	**2,000,000,000.00**	**2,121,363,200.00**	**-**	**2,142,577,100.00**	**2,142,580,400.00**

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2202	**OVERHEAD COST**	**31,037,487.76**	**32,908,740.00**	**50,035,740.00**	**78,778,061.58**	**121,363,200.00**	**2,000,000,000.00**	**2,121,363,200.00**	-	**2,142,577,100.00**	**2,142,580,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,029,700.00**	**15,948,960.00**	**24,248,260.00**	**11,101,646.00**	**29,840,800.00**	**12,000,000.00**	**41,840,800.00**	-	**42,259,300.00**	**42,259,800.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	475,200.00	596,000.00	906,200.00	7,985,296.00	5,000,000.00	10,000,000.00	15,000,000.00	-	15,150,000.00	15,150,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,354,500.00	953,600.00	1,450,000.00	1,111,350.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	13,708,000.00	20,840,800.00	2,000,000.00	20,840,800.00	-	20,840,800.00	-	21,049,300.00	21,049,400.00
22020105	HOTEL ACCOMMODATION - LOCAL	200,000.00	333,760.00	507,460.00	5,000.00	1,000,000.00	1,000,000.00	2,000,000.00	-	2,020,000.00	2,020,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	357,600.00	543,800.00	-	1,000,000.00	1,000,000.00	2,000,000.00	-	2,020,000.00	2,020,100.00
220202	**UTILITIES - GENERAL**	**-**	**143,040.00**	**217,740.00**	**-**	**217,800.00**	**-**	**217,800.00**	**-**	**220,100.00**	**220,300.00**
22020205	WATER RATES	-	47,680.00	72,580.00	-	72,600.00	-	72,600.00	-	73,400.00	73,500.00
22020209	OTHER UTILITY CHARGES	-	95,360.00	145,160.00	-	145,200.00	-	145,200.00	-	146,700.00	146,800.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**683,000.00**	**1,227,760.00**	**1,867,060.00**	**2,754,000.00**	**7,000,000.00**	**2,002,000,000.00**	**2,009,000,000.00**	**-**	**2,029,090,000.00**	**2,029,090,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	615,500.00	596,000.00	906,200.00	2,349,500.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	67,500.00	298,000.00	453,200.00	404,500.00	2,500,000.00	2,000,000.00	4,500,000.00	-	4,545,000.00	4,545,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	238,400.00	362,500.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	95,360.00	145,160.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020314	FERTILIZER PAYMENT TO COMPANY	-	-	-	-	-	2,000,000,000.00	2,000,000,000.00	-	2,020,000,000.00	2,020,000,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**967,500.00**	**1,823,760.00**	**2,773,160.00**	**14,500,400.00**	**30,500,000.00**	**(2,000,000.00)**	**28,500,000.00**	**-**	**28,785,000.00**	**28,785,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	376,200.00	596,000.00	906,200.00	8,602,400.00	8,000,000.00	2,000,000.00	10,000,000.00	-	10,100,000.00	10,100,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	279,700.00	476,800.00	725,000.00	1,484,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	242,100.00	417,200.00	634,300.00	3,506,100.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	95,360.00	145,160.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020406	OTHER MAINTENANCE SERVICES	69,500.00	238,400.00	362,500.00	907,900.00	13,500,000.00	(4,000,000.00)	9,500,000.00	-	9,595,000.00	9,595,100.00
220205	**TRAINING - GENERAL**	**628,000.00**	**119,200.00**	**181,400.00**	**2,269,596.00**	**5,000,000.00**	**2,000,000.00**	**7,000,000.00**	**-**	**7,070,000.00**	**7,070,100.00**
22020501	LOCAL TRAINING	628,000.00	119,200.00	181,400.00	2,269,596.00	5,000,000.00	2,000,000.00	7,000,000.00	-	7,070,000.00	7,070,100.00
220206	**OTHER SERVICES - GENERAL**	**2,612,000.00**	**3,021,720.00**	**4,594,420.00**	**2,680,000.00**	**7,800,000.00**	**-**	**7,800,000.00**	**-**	**7,878,000.00**	**7,878,300.00**
22020601	SECURITY SERVICES	900,000.00	143,040.00	217,540.00	705,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020605	CLEANING & FUMIGATION SERVICES	605,000.00	89,400.00	136,000.00	375,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020607	OFFICE SUPPORT SERVICES	1,107,000.00	2,789,280.00	4,240,880.00	1,600,000.00	6,500,000.00	-	6,500,000.00	-	6,565,000.00	6,565,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**319,647.78**	**452,960.00**	**689,160.00**	**1,293,960.00**	**2,000,000.00**	**1,000,000.00**	**3,000,000.00**	**-**	**3,030,000.00**	**3,030,300.00**
22020801	MOTOR VEHICLE FUEL COST	299,647.78	214,560.00	326,360.00	1,293,960.00	1,000,000.00	1,000,000.00	2,000,000.00	-	2,020,000.00	2,020,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	119,200.00	181,400.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020803	PLANT / GENERATOR FUEL COST	20,000.00	119,200.00	181,400.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**30,721.80**	**247,940.00**	**377,140.00**	**27,380.58**	**364,600.00**	**-**	**364,600.00**	**-**	**368,300.00**	**368,500.00**

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22020901	BANK CHARGES (OTHER THAN INTEREST)	30,721.80	47,680.00	72,580.00	27,380.58	60,000.00	-	60,000.00	-	60,600.00	60,700.00
22020902	INSURANCE PREMIUM	-	200,260.00	304,560.00	-	304,600.00	-	304,600.00	-	307,700.00	307,800.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**21,766,918.18**	**9,923,400.00**	**15,087,400.00**	**44,151,079.00**	**38,640,000.00**	**(15,000,000.00)**	**23,640,000.00**	**-**	**23,876,400.00**	**23,877,100.00**
22021001	REFRESHMENT & MEALS	4,174,500.00	268,200.00	407,900.00	304,350.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	330,000.00	238,400.00	362,500.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021003	PUBLICITY & ADVERTISEMENTS	70,000.00	596,000.00	906,200.00	597,739.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021007	WELFARE PACKAGES	30,000.00	1,192,000.00	1,812,300.00	4,045,000.00	10,000,000.00	(5,000,000.00)	5,000,000.00	-	5,050,000.00	5,050,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	1,140,000.00	-	1,140,000.00	-	1,151,400.00	1,151,500.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	476,800.00	725,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	17,162,418.18	7,152,000.00	10,873,500.00	39,203,990.00	23,000,000.00	(10,000,000.00)	13,000,000.00	-	13,130,000.00	13,130,100.00
23	**CAPITAL EXPENDITURE**	**3,360,822,723.43**	**12,277,800,000.00**	**12,237,800,000.00**	**3,123,482,760.00**	**3,540,060,000.00**	**2,977,578,000.00**	**6,517,638,000.00**	**###########**	**6,582,814,500.00**	**6,648,643,600.00**
2301	**FIXED ASSETS PURCHASED**	**3,319,963,741.67**	**11,525,800,000.00**	**11,525,800,000.00**	**3,123,482,760.00**	**3,198,060,000.00**	**2,977,578,000.00**	**6,175,638,000.00**	**###########**	**6,237,394,500.00**	**6,299,769,400.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**3,319,963,741.67**	**11,525,800,000.00**	**11,525,800,000.00**	**3,123,482,760.00**	**3,198,060,000.00**	**2,977,578,000.00**	**6,175,638,000.00**	**###########**	**6,237,394,500.00**	**6,299,769,400.00**
23010101	PURCHASE / ACQUISITION OF LAND	-	1,650,000,000.00	1,650,000,000.00	933,394,500.00	-	391,253,000.00	391,253,000.00	-	-	-
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	-	3,000,000,000.00	2,000,000,000.00	-	-	-	-	-	-	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	3,319,963,741.67	6,660,800,000.00	5,660,800,000.00	2,190,088,260.00	2,750,000,000.00	2,586,325,000.00	5,336,325,000.00	###########	5,784,853,900.00	5,842,703,300.00
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	215,000,000.00	2,215,000,000.00	-	-	-	-	-	-	-
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	-	448,060,000.00	-	448,060,000.00	-	452,540,600.00	457,066,100.00
2302	**CONSTRUCTION / PROVISION**	**-**	**645,000,000.00**	**645,000,000.00**	**-**	**300,000,000.00**	**-**	**300,000,000.00**	**###########**	**303,000,000.00**	**306,030,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**645,000,000.00**	**645,000,000.00**	**-**	**300,000,000.00**	**-**	**300,000,000.00**	**###########**	**303,000,000.00**	**306,030,000.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	500,000,000.00	500,000,000.00	-	300,000,000.00	-	300,000,000.00	###########	303,000,000.00	306,030,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**40,858,981.76**	**65,000,000.00**	**65,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**40,858,981.76**	**65,000,000.00**	**65,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	40,858,981.76	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
2304	**PRESERVATION OF THE ENVIRONMENT**	**-**	**42,000,000.00**	**2,000,000.00**	**-**	**42,000,000.00**	**-**	**42,000,000.00**	**###########**	**42,420,000.00**	**42,844,200.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**-**	**42,000,000.00**	**2,000,000.00**	**-**	**42,000,000.00**	**-**	**42,000,000.00**	**###########**	**42,420,000.00**	**42,844,200.00**
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	42,000,000.00	2,000,000.00	-	42,000,000.00	-	42,000,000.00	###########	42,420,000.00	42,844,200.00
021510200100 - Adamawa Agricultural Development Program (AADP)											

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2	**EXPENDITURES**	**99,057,859.42**	**377,622,000.00**	**381,221,600.00**	**162,367,513.52**	**143,651,830.00**	**-**	**143,651,830.00**	**-**	**145,088,450.00**	**145,091,100.00**
21	**PERSONNEL COST**	**93,073,104.56**	**162,208,400.00**	**162,208,400.00**	**96,432,161.04**	**128,315,930.00**	**-**	**128,315,930.00**	**-**	**129,599,150.00**	**129,599,300.00**
2101	**SALARY**	**59,180,073.43**	**100,854,900.00**	**100,854,900.00**	**58,054,284.69**	**74,080,440.00**	**-**	**74,080,440.00**	**-**	**74,821,250.00**	**74,821,260.00**
210101	**SALARIES AND WAGES**	**59,180,073.43**	**100,854,900.00**	**100,854,900.00**	**58,054,284.69**	**74,080,440.00**	**-**	**74,080,440.00**	**-**	**74,821,250.00**	**74,821,260.00**
21010101	BASIC-SALARY	59,180,073.43	100,854,900.00	100,854,900.00	58,054,284.69	74,080,440.00	-	74,080,440.00	-	74,821,250.00	74,821,260.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**33,893,031.13**	**61,353,500.00**	**61,353,500.00**	**38,377,876.35**	**54,235,490.00**	**-**	**54,235,490.00**	**-**	**54,777,900.00**	**54,778,040.00**
210201	**ALLOWANCES**	**33,893,031.13**	**61,353,500.00**	**61,353,500.00**	**38,377,876.35**	**52,949,870.00**	**-**	**52,949,870.00**	**-**	**53,479,420.00**	**53,479,550.00**
21020102	HOUSING/RENT ALLOWANCE	9,728,633.93	16,429,300.00	16,429,300.00	11,127,930.35	13,240,080.00	-	13,240,080.00	-	13,372,490.00	13,372,500.00
21020103	TRANSPORT ALLOWANCE	3,455,189.14	5,086,000.00	5,086,000.00	5,141,769.15	6,307,250.00	-	6,307,250.00	-	6,370,330.00	6,370,340.00
21020104	MEAL SUBSIDY	629,469.75	3,974,700.00	3,974,700.00	976,949.82	1,134,530.00	-	1,134,530.00	-	1,145,880.00	1,145,890.00
21020105	UTILITY ALLOWANCE	1,898,005.98	2,651,600.00	2,651,600.00	2,855,765.30	3,345,830.00	-	3,345,830.00	-	3,379,290.00	3,379,300.00
21020106	ENTERTAINMENT ALLOWANCE	137,629.36	242,300.00	242,300.00	305,172.53	728,810.00	-	728,810.00	-	736,100.00	736,110.00
21020107	LEAVE ALLOWANCE	4,223,114.86	9,023,100.00	9,023,100.00	4,773,360.90	5,786,760.00	-	5,786,760.00	-	5,844,630.00	5,844,640.00
21020108	DOMESTIC STAFF ALLOWANCE	4,547,004.55	8,219,000.00	8,219,000.00	5,062,476.61	6,223,670.00	-	6,223,670.00	-	6,285,910.00	6,285,920.00
21020109	SHIFT ALLOWANCE	-	-	-	-	308,910.00	-	308,910.00	-	312,000.00	312,010.00
21020110	CALL DUTY ALLOWANCE	718,144.00	1,710,000.00	1,710,000.00	40,080.00	222,920.00	-	222,920.00	-	225,150.00	225,160.00
21020112	HARZARD ALLOWANCE	254,750.00	480,500.00	480,500.00	159,919.35	206,330.00	-	206,330.00	-	208,400.00	208,410.00
21020114	TEACHING ALLOWANCE	-	-	-	-	103,220.00	-	103,220.00	-	104,260.00	104,270.00
21020135	FURNITURE ALLOWANCE	6,862,197.60	12,057,400.00	12,057,400.00	7,460,906.14	9,386,690.00	-	9,386,690.00	-	9,480,560.00	9,480,570.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,438,891.96	1,479,600.00	1,479,600.00	473,546.20	5,954,870.00	-	5,954,870.00	-	6,014,420.00	6,014,430.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,285,620.00**	**-**	**1,285,620.00**	**-**	**1,298,480.00**	**1,298,490.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,285,620.00	-	1,285,620.00	-	1,298,480.00	1,298,490.00
22	**OTHER RECURRENT COSTS**	**5,984,754.86**	**6,913,600.00**	**10,513,200.00**	**8,721,546.50**	**15,335,900.00**	**-**	**15,335,900.00**	**-**	**15,489,300.00**	**15,491,800.00**
2202	**OVERHEAD COST**	**5,984,754.86**	**6,913,600.00**	**10,513,200.00**	**8,721,546.50**	**15,335,900.00**	**-**	**15,335,900.00**	**-**	**15,489,300.00**	**15,491,800.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**273,000.00**	**596,000.00**	**671,800.00**	**204,500.00**	**2,000,000.00**	**-**	**2,000,000.00**	**-**	**2,020,000.00**	**2,020,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	153,000.00	298,000.00	335,900.00	145,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000.00	298,000.00	335,900.00	59,500.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**167,000.00**	**387,400.00**	**1,198,700.00**	**1,320,500.00**	**900,000.00**	**-**	**900,000.00**	**-**	**909,000.00**	**909,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	59,000.00	298,000.00	1,097,900.00	1,231,500.00	500,000.00	-	500,000.00	-	505,000.00	505,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	89,400.00	100,800.00	89,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	108,000.00	-	-	-	-	-	-	-	-	100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**709,500.00**	**1,221,800.00**	**1,580,100.00**	**820,000.00**	**985,900.00**	**-**	**985,900.00**	**-**	**995,800.00**	**996,300.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	357,000.00	357,600.00	488,600.00	252,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	89,400.00	100,800.00	132,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020403	MAINTENANCE OF OFFICE FURNITURE	98,000.00	178,800.00	201,600.00	15,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	98,000.00	298,000.00	453,200.00	367,500.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020406	OTHER MAINTENANCE SERVICES	156,500.00	298,000.00	335,900.00	53,500.00	335,900.00	-	335,900.00	-	339,300.00	339,400.00
220205	**TRAINING - GENERAL**	**-**	**-**	**-**	**-**	**3,000,000.00**	**-**	**3,000,000.00**	**-**	**3,030,000.00**	**3,030,100.00**
22020501	LOCAL TRAINING	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220206	**OTHER SERVICES - GENERAL**	**4,492,000.00**	**2,384,000.00**	**4,086,800.00**	**3,958,500.00**	**4,700,000.00**	**-**	**4,700,000.00**	**-**	**4,747,000.00**	**4,747,200.00**
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020607	OFFICE SUPPORT SERVICES	4,492,000.00	2,384,000.00	4,086,800.00	3,958,500.00	4,500,000.00	-	4,500,000.00	-	4,545,000.00	4,545,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**194,100.00**	**476,800.00**	**737,500.00**	**702,000.00**	**1,300,000.00**	**-**	**1,300,000.00**	**-**	**1,313,000.00**	**1,313,200.00**
22020801	MOTOR VEHICLE FUEL COST	194,100.00	178,800.00	401,600.00	378,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020803	PLANT / GENERATOR FUEL COST	-	298,000.00	335,900.00	324,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**4,560.44**	**29,800.00**	**45,400.00**	**1,046.50**	**200,000.00**	**-**	**200,000.00**	**-**	**202,000.00**	**202,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,560.44	29,800.00	45,400.00	1,046.50	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**144,594.42**	**1,817,800.00**	**2,192,900.00**	**1,715,000.00**	**2,250,000.00**	**-**	**2,250,000.00**	**-**	**2,272,500.00**	**2,273,100.00**
22021001	REFRESHMENT & MEALS	-	119,200.00	174,400.00	230,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	119,200.00	134,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021007	WELFARE PACKAGES	144,000.00	298,000.00	439,900.00	394,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021014	BUDGET PREPARATION EXPENSIS	594.42	89,400.00	100,800.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	1,192,000.00	1,343,400.00	1,091,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
23	**CAPITAL EXPENDITURE**	**-**	**208,500,000.00**	**208,500,000.00**	**57,213,805.98**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**37,000,000.00**	**37,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**37,000,000.00**	**37,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010101	PURCHASE / ACQUISITION OF LAND	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	17,000,000.00	17,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**158,500,000.00**	**158,500,000.00**	**57,213,805.98**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**158,500,000.00**	**158,500,000.00**	**57,213,805.98**	**-**	**-**	**-**	**-**	**-**	**-**
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	-	88,500,000.00	88,500,000.00	57,213,805.98	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	70,000,000.00	70,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**13,000,000.00**	**13,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**13,000,000.00**	**13,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	-	13,000,000.00	13,000,000.00	-	-	-	-	-	-	-
021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)											
2	**EXPENDITURES**	**65,103,162.95**	**552,181,010.00**	**497,905,810.00**	**220,468,832.89**	**163,005,050.00**	**-**	**163,005,050.00**	**-**	**164,635,700.00**	**165,287,030.00**
21	**PERSONNEL COST**	**58,564,991.47**	**118,829,000.00**	**118,829,000.00**	**70,409,910.96**	**85,733,430.00**	**-**	**85,733,430.00**	**-**	**86,590,800.00**	**86,590,930.00**
2101	**SALARY**	**34,141,464.53**	**70,192,800.00**	**70,192,800.00**	**39,308,024.73**	**43,662,150.00**	**-**	**43,662,150.00**	**-**	**44,098,780.00**	**44,098,810.00**
210101	**SALARIES AND WAGES**	**34,141,464.53**	**70,192,800.00**	**70,192,800.00**	**39,308,024.73**	**43,662,150.00**	**-**	**43,662,150.00**	**-**	**44,098,780.00**	**44,098,810.00**
21010101	BASIC-SALARY	34,141,464.53	70,192,800.00	70,192,800.00	39,308,024.73	43,662,150.00	-	43,662,150.00	-	44,098,780.00	44,098,810.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**24,423,526.94**	**48,636,200.00**	**48,636,200.00**	**31,101,886.23**	**42,071,280.00**	**-**	**42,071,280.00**	**-**	**42,492,020.00**	**42,492,120.00**
210201	**ALLOWANCES**	**24,423,526.94**	**48,636,200.00**	**48,636,200.00**	**31,101,886.23**	**40,987,990.00**	**-**	**40,987,990.00**	**-**	**41,397,890.00**	**41,397,980.00**
21020102	HOUSING/RENT ALLOWANCE	7,708,606.54	10,809,300.00	10,809,300.00	8,993,677.38	9,989,910.00	-	9,989,910.00	-	10,089,810.00	10,089,820.00
21020103	TRANSPORT ALLOWANCE	2,761,653.42	3,663,100.00	3,663,100.00	3,932,648.67	4,364,640.00	-	4,364,640.00	-	4,408,290.00	4,408,300.00
21020104	MEAL SUBSIDY	536,176.85	694,700.00	694,700.00	786,971.47	876,330.00	-	876,330.00	-	885,100.00	885,110.00
21020105	UTILITY ALLOWANCE	1,526,097.29	2,458,900.00	2,458,900.00	2,249,038.90	2,495,850.00	-	2,495,850.00	-	2,520,810.00	2,520,820.00
21020106	ENTERTAINMENT ALLOWANCE	63,111.22	153,200.00	153,200.00	85,425.00	98,700.00	-	98,700.00	-	99,690.00	99,700.00
21020107	LEAVE ALLOWANCE	3,349,730.79	6,268,400.00	6,268,400.00	3,930,802.20	4,802,910.00	-	4,802,910.00	-	4,850,940.00	4,850,950.00
21020108	DOMESTIC STAFF ALLOWANCE	2,011,833.46	4,863,000.00	4,863,000.00	2,694,193.56	3,111,890.00	-	3,111,890.00	-	3,143,010.00	3,143,020.00
21020135	FURNITURE ALLOWANCE	5,676,317.37	10,825,000.00	10,825,000.00	6,629,129.05	7,387,910.00	-	7,387,910.00	-	7,461,790.00	7,461,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	790,000.00	8,900,600.00	8,900,600.00	1,800,000.00	7,859,850.00	-	7,859,850.00	-	7,938,450.00	7,938,460.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,083,290.00**	**-**	**1,083,290.00**	**-**	**1,094,130.00**	**1,094,140.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,083,290.00	-	1,083,290.00	-	1,094,130.00	1,094,140.00
22	**OTHER RECURRENT COSTS**	**6,538,171.48**	**7,152,010.00**	**10,876,810.00**	**11,977,843.02**	**13,095,300.00**	**-**	**13,095,300.00**	**-**	**13,226,800.00**	**13,229,800.00**
2202	**OVERHEAD COST**	**6,538,171.48**	**5,797,300.00**	**8,817,100.00**	**10,942,843.02**	**12,095,300.00**	**-**	**12,095,300.00**	**-**	**12,216,800.00**	**12,219,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**444,000.00**	**476,800.00**	**725,200.00**	**1,472,000.00**	**1,205,700.00**	**-**	**1,205,700.00**	**-**	**1,217,800.00**	**1,218,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	319,000.00	298,000.00	453,200.00	1,224,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	125,000.00	178,800.00	272,000.00	248,000.00	205,700.00	-	205,700.00	-	207,800.00	207,900.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**199,800.00**	**208,600.00**	**317,400.00**	**272,500.00**	**616,300.00**	**-**	**616,300.00**	**-**	**622,500.00**	**622,700.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	142,000.00	119,200.00	181,400.00	159,500.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	57,800.00	89,400.00	136,000.00	113,000.00	116,300.00	-	116,300.00	-	117,500.00	117,600.00
220204	**MAINTENANCE SERVICES - GENERAL**	**496,000.00**	**561,440.00**	**854,340.00**	**773,000.00**	**1,656,600.00**	**-**	**1,656,600.00**	**-**	**1,673,300.00**	**1,673,900.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	83,000.00	119,200.00	181,400.00	158,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	89,400.00	136,000.00	115,000.00	136,000.00	-	136,000.00	-	137,400.00	137,500.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	17,880.00	27,280.00	20,000.00	20,600.00	-	20,600.00	-	20,900.00	21,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	95,360.00	145,160.00	83,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	7,000.00	29,800.00	45,400.00	18,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020406	OTHER MAINTENANCE SERVICES	406,000.00	209,800.00	319,100.00	379,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220205	**TRAINING - GENERAL**	**-**	**596,000.00**	**906,200.00**	**755,000.00**	**906,200.00**	**-**	**906,200.00**	**-**	**915,300.00**	**915,400.00**
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	596,000.00	906,200.00	755,000.00	906,200.00	-	906,200.00	-	915,300.00	915,400.00
220206	**OTHER SERVICES - GENERAL**	**1,847,000.00**	**1,639,000.00**	**2,492,200.00**	**2,533,000.00**	**2,145,600.00**	**-**	**2,145,600.00**	**-**	**2,167,200.00**	**2,167,600.00**
22020601	SECURITY SERVICES	1,827,000.00	357,600.00	543,800.00	490,000.00	411,300.00	-	411,300.00	-	415,500.00	415,600.00
22020602	OFFICE RENT	-	29,800.00	45,400.00	-	34,300.00	-	34,300.00	-	34,700.00	34,800.00
22020605	CLEANING & FUMIGATION SERVICES	20,000.00	59,600.00	90,700.00	83,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020607	OFFICE SUPPORT SERVICES	-	1,192,000.00	1,812,300.00	1,960,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**29,800.00**	**45,400.00**	**41,000.00**	**534,300.00**	**-**	**534,300.00**	**-**	**539,700.00**	**539,900.00**
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020704	ENGINEERING SERVICES	-	29,800.00	45,400.00	41,000.00	34,300.00	-	34,300.00	-	34,700.00	34,800.00
220208	**FUEL & LUBRICANTS - GENERAL**	**90,000.00**	**95,360.00**	**145,260.00**	**251,000.00**	**720,600.00**	**-**	**720,600.00**	**-**	**727,900.00**	**728,200.00**
22020801	MOTOR VEHICLE FUEL COST	30,000.00	47,680.00	72,580.00	210,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	60,000.00	17,880.00	27,280.00	-	20,600.00	-	20,600.00	-	20,900.00	21,000.00
22020803	PLANT / GENERATOR FUEL COST	-	29,800.00	45,400.00	41,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**539,371.48**	**5,960.00**	**9,160.00**	**1,343.02**	**10,000.00**	**-**	**10,000.00**	**-**	**10,100.00**	**10,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	539,371.48	5,960.00	9,160.00	1,343.02	10,000.00	-	10,000.00	-	10,100.00	10,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,922,000.00**	**2,184,340.00**	**3,321,940.00**	**4,844,000.00**	**4,300,000.00**	**-**	**4,300,000.00**	**-**	**4,343,000.00**	**4,343,800.00**
22021001	REFRESHMENT & MEALS	180,000.00	11,920.00	18,320.00	42,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	119,200.00	181,400.00	133,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	29,800.00	45,400.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22021004	MEDICAL EXPENSES-LOCAL	-	14,900.00	22,700.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22021007	WELFARE PACKAGES	790,000.00	178,800.00	272,000.00	228,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	29,800.00	45,400.00	37,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021022	YOUTH CORPERS ALLOWANCE	-	11,920.00	18,320.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,952,000.00	1,788,000.00	2,718,400.00	4,404,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
2205	**SUBSIDIES GENERAL**	**-**	**1,354,710.00**	**2,059,710.00**	**1,035,000.00**	**1,000,000.00**	**-**	**1,000,000.00**	**-**	**1,010,000.00**	**1,010,100.00**
220501	**SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS**	**-**	**1,354,710.00**	**2,059,710.00**	**1,035,000.00**	**1,000,000.00**	**-**	**1,000,000.00**	**-**	**1,010,000.00**	**1,010,100.00**
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES & PARASTATALS	-	1,354,710.00	2,059,710.00	1,035,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
23	**CAPITAL EXPENDITURE**	**-**	**426,200,000.00**	**368,200,000.00**	**138,081,078.91**	**64,176,320.00**	**-**	**64,176,320.00**	**-**	**64,818,100.00**	**65,466,300.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**102,000,000.00**	**46,500,000.00**	**-**	**5,000,000.00**	**-**	**5,000,000.00**	**-**	**5,050,000.00**	**5,100,500.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**102,000,000.00**	**46,500,000.00**	**-**	**5,000,000.00**	**-**	**5,000,000.00**	**-**	**5,050,000.00**	**5,100,500.00**
23010106	PURCHASE OF VANS	-	8,000,000.00	1,000,000.00	-	-	-	-	-	-	-
23010107	PURCHASE OF TRUCKS	-	50,000,000.00	11,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	10,000,000.00	5,000,000.00	-	-	-	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	3,000,000.00	1,000,000.00	-	-	-	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	2,000,000.00	500,000.00	-	-	-	-	-	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
23010116	PURCHASE OF TYPEWRITERS	-	500,000.00	500,000.00	-	-	-	-	-	-	-
23010117	PURCHASE OF SHREDDING MACHINES	-	500,000.00	500,000.00	-	-	-	-	-	-	-
23010118	PURCHASE OF SCANNERS	-	500,000.00	500,000.00	-	-	-	-	-	-	-
23010119	PURCHASE OF POWER GENERATING SET	-	1,500,000.00	500,000.00	-	-	-	-	-	-	-

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**50,000,000.00**	**50,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**50,000,000.00**	**50,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**254,200,000.00**	**251,700,000.00**	**138,081,078.91**	**59,176,320.00**	**-**	**59,176,320.00**	**-**	**59,768,100.00**	**60,365,800.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**254,200,000.00**	**251,700,000.00**	**138,081,078.91**	**59,176,320.00**	**-**	**59,176,320.00**	**-**	**59,768,100.00**	**60,365,800.00**
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	200,000.00	200,000.00	-	-	-	-	-	-	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	1,000,000.00	500,000.00	-	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	253,000,000.00	251,000,000.00	138,081,078.91	59,176,320.00	-	59,176,320.00	-	59,768,100.00	60,365,800.00
2305	**OTHER CAPITAL PROJECTS**	**-**	**20,000,000.00**	**20,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**20,000,000.00**	**20,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
022000100100 - Ministry of Finance											
2	**EXPENDITURES**	**8,013,442,536.90**	**8,042,476,920.00**	**11,332,794,120.00**	**8,302,671,496.03**	**13,625,269,920.00**	**9,800,000,000.00**	**23,425,269,920.00**	**-**	**13,559,523,970.00**	**13,675,426,340.00**
21	**PERSONNEL COST**	**74,622,202.27**	**176,876,800.00**	**176,876,800.00**	**96,257,828.77**	**110,268,820.00**	**-**	**110,268,820.00**	**-**	**111,371,570.00**	**111,371,740.00**
2101	**SALARY**	**45,671,554.73**	**103,376,300.00**	**103,376,300.00**	**52,289,701.24**	**58,694,580.00**	**-**	**58,694,580.00**	**-**	**59,281,530.00**	**59,281,560.00**
210101	**SALARIES AND WAGES**	**45,671,554.73**	**103,376,300.00**	**103,376,300.00**	**52,289,701.24**	**58,694,580.00**	**-**	**58,694,580.00**	**-**	**59,281,530.00**	**59,281,560.00**
21010101	BASIC-SALARY	45,671,554.73	103,376,300.00	103,376,300.00	52,289,701.24	58,694,580.00	-	58,694,580.00	-	59,281,530.00	59,281,560.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**28,950,647.54**	**73,500,500.00**	**73,500,500.00**	**43,968,127.53**	**51,574,240.00**	**-**	**51,574,240.00**	**-**	**52,090,040.00**	**52,090,180.00**
210201	**ALLOWANCES**	**28,950,647.54**	**73,500,500.00**	**73,500,500.00**	**43,968,127.53**	**50,190,340.00**	**-**	**50,190,340.00**	**-**	**50,692,300.00**	**50,692,430.00**
21020102	HOUSING/RENT ALLOWANCE	8,989,532.03	24,015,100.00	24,015,100.00	11,877,747.10	13,292,790.00	-	13,292,790.00	-	13,425,720.00	13,425,730.00
21020103	TRANSPORT ALLOWANCE	2,986,609.59	5,330,600.00	5,330,600.00	4,893,295.91	5,469,770.00	-	5,469,770.00	-	5,524,470.00	5,524,480.00
21020104	MEAL SUBSIDY	580,524.65	1,272,300.00	1,272,300.00	1,022,051.86	1,144,710.00	-	1,144,710.00	-	1,156,160.00	1,156,170.00
21020105	UTILITY ALLOWANCE	1,632,202.18	2,880,200.00	2,880,200.00	2,873,140.45	3,214,470.00	-	3,214,470.00	-	3,246,620.00	3,246,630.00
21020106	ENTERTAINMENT ALLOWANCE	15,901.86	19,200.00	19,200.00	30,138.65	32,130.00	-	32,130.00	-	32,460.00	32,470.00
21020107	LEAVE ALLOWANCE	3,883,685.97	10,257,800.00	10,257,800.00	5,229,489.01	6,458,870.00	-	6,458,870.00	-	6,523,460.00	6,523,470.00
21020108	DOMESTIC STAFF ALLOWANCE	549,761.37	690,600.00	690,600.00	972,903.23	1,037,300.00	-	1,037,300.00	-	1,047,680.00	1,047,690.00
21020112	HARZARD ALLOWANCE	282,356.28	450,000.00	450,000.00	188,237.52	328,340.00	-	328,340.00	-	331,630.00	331,640.00
21020135	FURNITURE ALLOWANCE	7,729,085.93	11,303,000.00	11,303,000.00	10,036,869.93	11,325,930.00	-	11,325,930.00	-	11,439,190.00	11,439,200.00
21020139	WARDROPE ALLOWANCE	282,356.28	450,000.00	450,000.00	188,237.52	328,340.00	-	328,340.00	-	331,630.00	331,640.00
21020141	ACCOMMODATION ALLOWANCE	564,712.56	899,000.00	899,000.00	376,475.04	656,670.00	-	656,670.00	-	663,240.00	663,250.00
21020142	ICT ALLOWANCE	564,712.56	899,000.00	899,000.00	376,475.04	656,670.00	-	656,670.00	-	663,240.00	663,250.00
21020145	OTHER ALLOWANCES AND BENEFITS	889,206.28	15,033,700.00	15,033,700.00	5,903,066.27	6,244,350.00	-	6,244,350.00	-	6,306,800.00	6,306,810.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,383,900.00**	**-**	**1,383,900.00**	**-**	**1,397,740.00**	**1,397,750.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,383,900.00	-	1,383,900.00	-	1,397,740.00	1,397,750.00
22	**OTHER RECURRENT COSTS**	**1,242,148,425.18**	**2,145,600,120.00**	**2,894,417,320.00**	**1,513,971,720.51**	**3,040,001,100.00**	**(1,200,000,000.00)**	**1,840,001,100.00**	**-**	**1,858,402,400.00**	**1,858,407,100.00**
2202	**OVERHEAD COST**	**1,242,148,425.18**	**2,145,600,120.00**	**2,894,417,320.00**	**1,513,971,720.51**	**3,040,001,100.00**	**(1,200,000,000.00)**	**1,840,001,100.00**	**-**	**1,858,402,400.00**	**1,858,407,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**52,155,000.00**	**73,603,630.00**	**188,325,730.00**	**116,074,800.00**	**147,512,700.00**	**-**	**147,512,700.00**	**-**	**148,988,200.00**	**148,988,900.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,635,200.00	7,008,960.00	9,455,160.00	2,438,000.00	7,009,000.00	-	7,009,000.00	-	7,079,100.00	7,079,200.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	42,459,800.00	34,091,200.00	143,117,100.00	113,518,400.00	108,000,000.00	-	108,000,000.00	-	109,080,000.00	109,080,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	40,000.00	500,640.00	675,440.00	-	500,700.00	-	500,700.00	-	505,800.00	505,900.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	500,640.00	675,440.00	118,400.00	500,700.00	-	500,700.00	-	505,800.00	505,900.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	1,051,350.00	1,418,350.00	-	1,051,400.00	-	1,051,400.00	-	1,062,000.00	1,062,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	29,800,000.00	32,106,200.00	-	29,800,000.00	-	29,800,000.00	-	30,098,000.00	30,098,100.00
22020109	PER-DIEM/ESTACODES	3,020,000.00	650,840.00	878,040.00	-	650,900.00	-	650,900.00	-	657,500.00	657,600.00
220202	**UTILITIES - GENERAL**	**292,020,502.00**	**281,394,650.00**	**920,887,850.00**	**803,856,255.33**	**901,760,000.00**	**(500,000,000.00)**	**401,760,000.00**	**-**	**405,777,600.00**	**405,778,000.00**
22020201	ELECTRICITY CHARGES	291,990,502.00	280,120,000.00	918,830,900.00	802,587,255.33	900,000,000.00	(500,000,000.00)	400,000,000.00	-	404,000,000.00	404,000,100.00
22020202	TELEPHONE CHARGES	-	108,140.00	145,940.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020203	INTERNET ACCESS CHARGES	10,000.00	986,270.00	1,330,570.00	1,052,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	20,000.00	180,240.00	580,440.00	217,000.00	360,000.00	-	360,000.00	-	363,600.00	363,700.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**123,361,300.00**	**294,230,780.00**	**299,789,680.00**	**172,225,000.00**	**313,883,400.00**	**(100,000,000.00)**	**213,883,400.00**	**-**	**216,022,400.00**	**216,022,900.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	121,746,300.00	290,320,000.00	294,513,700.00	172,225,000.00	300,000,000.00	(100,000,000.00)	200,000,000.00	-	202,000,000.00	202,000,100.00
22020303	NEWSPAPERS	-	43,560.00	58,860.00	-	43,600.00	-	43,600.00	-	44,100.00	44,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	27,540.00	37,240.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	190,000.00	180,240.00	243,240.00	-	180,300.00	-	180,300.00	-	182,200.00	182,300.00
22020312	OTHER MATERIALS AND SUPPLIES	1,425,000.00	3,659,440.00	4,936,640.00	-	3,659,500.00	-	3,659,500.00	-	3,696,100.00	3,696,200.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,817,800.00**	**18,536,440.00**	**27,703,940.00**	**7,262,000.00**	**24,061,900.00**	**-**	**24,061,900.00**	**-**	**24,302,600.00**	**24,303,200.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,322,000.00	2,252,880.00	7,086,180.00	1,729,500.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	278,000.00	1,752,240.00	5,061,840.00	2,119,200.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	87,500.00	9,261,840.00	8,447,240.00	424,500.00	9,261,900.00	-	9,261,900.00	-	9,354,600.00	9,354,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	172,000.00	638,560.00	861,460.00	815,300.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	82,800.00	375,480.00	506,580.00	180,000.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
22020406	OTHER MAINTENANCE SERVICES	875,500.00	4,255,440.00	5,740,640.00	1,993,500.00	4,500,000.00	-	4,500,000.00	-	4,545,000.00	4,545,100.00
220205	**TRAINING - GENERAL**	**248,000.00**	**11,414,600.00**	**12,363,300.00**	**12,133,200.00**	**43,414,700.00**	**-**	**43,414,700.00**	**-**	**43,849,000.00**	**43,849,400.00**
22020501	LOCAL TRAINING	248,000.00	4,605,890.00	5,876,190.00	12,133,200.00	4,605,900.00	-	4,605,900.00	-	4,652,000.00	4,652,100.00
22020502	INTERNATIONAL TRAINING	-	5,006,400.00	4,055,700.00	-	5,006,400.00	-	5,006,400.00	-	5,056,500.00	5,056,600.00
22020503	OTHER TRAININGS	-	1,802,310.00	2,431,410.00	-	1,802,400.00	-	1,802,400.00	-	1,820,500.00	1,820,600.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	-	32,000,000.00	-	32,000,000.00	-	32,320,000.00	32,320,100.00
220206	**OTHER SERVICES - GENERAL**	**6,640,500.00**	**8,072,300.00**	**18,983,700.00**	**30,078,027.00**	**14,512,000.00**	**-**	**14,512,000.00**	**-**	**14,657,200.00**	**14,657,600.00**
22020601	SECURITY SERVICES	546,000.00	781,000.00	1,053,600.00	693,000.00	1,080,000.00	-	1,080,000.00	-	1,090,800.00	1,090,900.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020605	CLEANING & FUMIGATION SERVICES	340,000.00	1,551,990.00	2,093,690.00	673,000.00	1,552,000.00	-	1,552,000.00	-	1,567,600.00	1,567,700.00
22020606	POSTAGES & COURIER SERVICES	28,500.00	46,310.00	62,510.00	165,000.00	360,000.00	-	360,000.00	-	363,600.00	363,700.00
22020607	OFFICE SUPPORT SERVICES	5,726,000.00	5,693,000.00	15,773,900.00	28,547,027.00	11,520,000.00	-	11,520,000.00	-	11,635,200.00	11,635,300.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**145,154,405.92**	**1,233,477,520.00**	**1,036,676,320.00**	**174,914,186.88**	**1,255,400,800.00**	**(600,000,000.00)**	**655,400,800.00**	**-**	**661,954,900.00**	**661,955,200.00**
22020701	FINANCIAL CONSULTING	21,900,000.00	854,649,760.00	738,779,560.00	138,239,647.16	854,649,800.00	(500,000,000.00)	354,649,800.00	-	358,196,300.00	358,196,400.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	123,254,405.92	378,076,800.00	296,883,700.00	36,674,539.72	400,000,000.00	(100,000,000.00)	300,000,000.00	-	303,000,000.00	303,000,100.00
22020703	LEGAL SERVICES	-	750,960.00	1,013,060.00	-	751,000.00	-	751,000.00	-	758,600.00	758,700.00
220208	**FUEL & LUBRICANTS - GENERAL**	**12,149,850.00**	**12,171,520.00**	**23,164,520.00**	**16,829,800.00**	**20,000,000.00**	**-**	**20,000,000.00**	**-**	**20,200,000.00**	**20,200,300.00**
22020801	MOTOR VEHICLE FUEL COST	5,037,050.00	4,155,320.00	12,350,620.00	7,281,300.00	9,000,000.00	-	9,000,000.00	-	9,090,000.00	9,090,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	4,000,000.00	-	-	-	-	-	100.00
22020803	PLANT / GENERATOR FUEL COST	7,112,800.00	8,016,200.00	10,813,900.00	5,548,500.00	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**2,113,365.75**	**5,946,610.00**	**8,022,010.00**	**38,465.62**	**5,946,700.00**	**-**	**5,946,700.00**	**-**	**6,006,200.00**	**6,006,300.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,113,365.75	5,946,610.00	8,022,010.00	38,465.62	5,946,700.00	-	5,946,700.00	-	6,006,200.00	6,006,300.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**605,487,701.51**	**206,752,070.00**	**358,500,270.00**	**180,559,985.68**	**313,508,900.00**	**-**	**313,508,900.00**	**-**	**316,644,300.00**	**316,645,300.00**
22021001	REFRESHMENT & MEALS	6,885,000.00	3,604,610.00	4,862,710.00	2,770,000.00	3,604,700.00	-	3,604,700.00	-	3,640,800.00	3,640,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,230,000.00	27,121,460.00	17,700,960.00	730,000.00	27,121,500.00	-	27,121,500.00	-	27,392,800.00	27,392,900.00
22021003	PUBLICITY & ADVERTISEMENTS	905,000.00	3,254,160.00	4,389,960.00	195,000.00	3,254,200.00	-	3,254,200.00	-	3,286,800.00	3,286,900.00
22021004	MEDICAL EXPENSES-LOCAL	4,075,000.00	3,850,160.00	10,589,960.00	7,111,000.00	10,200,000.00	-	10,200,000.00	-	10,302,000.00	10,302,100.00
22021007	WELFARE PACKAGES	6,718,300.00	11,014,080.00	14,858,080.00	14,688,425.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,606,820.00	2,167,620.00	-	1,606,900.00	-	1,606,900.00	-	1,623,000.00	1,623,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	102,640.00	138,540.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021022	YOUTH CORPERS ALLOWANCE	700,000.00	1,016,540.00	1,371,340.00	660,000.00	1,016,600.00	-	1,016,600.00	-	1,026,800.00	1,026,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	55,308,800.00	27,396,600.00	-	55,308,800.00	-	55,308,800.00	-	55,861,900.00	55,862,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	584,974,401.51	99,872,800.00	275,024,500.00	154,405,560.68	190,896,200.00	-	190,896,200.00	-	192,805,200.00	192,805,300.00
23	**CAPITAL EXPENDITURE**	**6,696,671,909.45**	**5,720,000,000.00**	**8,261,500,000.00**	**6,692,441,946.75**	**10,475,000,000.00**	**11,000,000,000.00**	**21,475,000,000.00**	**-**	**11,589,750,000.00**	**11,705,647,500.00**
2301	**FIXED ASSETS PURCHASED**	**5,446,671,909.45**	**5,500,000,000.00**	**8,041,500,000.00**	**6,692,441,946.75**	**10,475,000,000.00**	**11,000,000,000.00**	**21,475,000,000.00**	**-**	**11,589,750,000.00**	**11,705,647,500.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**5,446,671,909.45**	**5,500,000,000.00**	**8,041,500,000.00**	**6,692,441,946.75**	**10,475,000,000.00**	**11,000,000,000.00**	**21,475,000,000.00**	**-**	**11,589,750,000.00**	**11,705,647,500.00**
23010105	PURCHASE OF MOTOR VEHICLES	5,446,671,909.45	1,300,000,000.00	50,000,000.00	2,035,365,461.50	3,135,000,000.00	5,540,000,000.00	8,675,000,000.00	-	5,226,750,000.00	5,279,017,500.00
23010106	PURCHASE OF VANS	-	3,800,000,000.00	7,141,500,000.00	4,429,245,984.00	3,750,000,000.00	6,000,000,000.00	9,750,000,000.00	-	3,787,500,000.00	3,825,375,000.00
23010107	PURCHASE OF TRUCKS	-	-	-	-	1,040,000,000.00	-	1,040,000,000.00	-	1,050,400,000.00	1,060,904,000.00
23010108	PURCHASE OF BUSES	-	300,000,000.00	750,000,000.00	227,830,501.25	2,550,000,000.00	(540,000,000.00)	2,010,000,000.00	-	1,525,100,000.00	1,540,351,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**1,250,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**1,250,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,250,000,000.00	-	-	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**100,000,000.00**	**100,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**100,000,000.00**	**100,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**120,000,000.00**	**120,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**120,000,000.00**	**120,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
23050105	PURCHASE OF SHARES	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
022000200100 - Debt Management Agency											
2	**EXPENDITURES**	**53,906,371.44**	**45,669,940.00**	**91,929,440.00**	**63,494,742.92**	**110,236,280.00**	**-**	**110,236,280.00**	**-**	**111,339,380.00**	**111,343,040.00**
21	**PERSONNEL COST**	**20,005,991.17**	**27,337,500.00**	**27,337,500.00**	**26,475,478.13**	**60,512,980.00**	**-**	**60,512,980.00**	**-**	**61,118,180.00**	**61,118,340.00**
2101	**SALARY**	**3,895,125.15**	**6,539,600.00**	**6,539,600.00**	**5,700,027.80**	**7,141,580.00**	**-**	**7,141,580.00**	**-**	**7,213,000.00**	**7,213,030.00**
210101	**SALARIES AND WAGES**	**3,895,125.15**	**6,539,600.00**	**6,539,600.00**	**5,700,027.80**	**7,141,580.00**	**-**	**7,141,580.00**	**-**	**7,213,000.00**	**7,213,030.00**
21010101	BASIC-SALARY	3,895,125.15	6,539,600.00	6,539,600.00	5,700,027.80	7,141,580.00	-	7,141,580.00	-	7,213,000.00	7,213,030.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**16,110,866.02**	**20,797,900.00**	**20,797,900.00**	**20,775,450.33**	**53,371,400.00**	**-**	**53,371,400.00**	**-**	**53,905,180.00**	**53,905,310.00**
210201	**ALLOWANCES**	**16,110,866.02**	**20,797,900.00**	**20,797,900.00**	**20,775,450.33**	**53,192,790.00**	**-**	**53,192,790.00**	**-**	**53,724,780.00**	**53,724,900.00**
21020102	HOUSING/RENT ALLOWANCE	3,895,125.15	3,609,600.00	3,609,600.00	5,064,062.23	7,141,580.00	-	7,141,580.00	-	7,213,000.00	7,213,010.00
21020103	TRANSPORT ALLOWANCE	1,558,050.32	1,485,300.00	1,485,300.00	2,025,664.92	2,856,630.00	-	2,856,630.00	-	2,885,200.00	2,885,210.00
21020104	MEAL SUBSIDY	711,274.05	1,223,200.00	1,223,200.00	831,210.31	1,201,620.00	-	1,201,620.00	-	1,213,640.00	1,213,650.00
21020105	UTILITY ALLOWANCE	1,558,050.32	2,467,300.00	2,467,300.00	2,020,001.28	2,856,630.00	-	2,856,630.00	-	2,885,200.00	2,885,210.00
21020106	ENTERTAINMENT ALLOWANCE	304,842.70	293,600.00	293,600.00	453,702.32	627,270.00	-	627,270.00	-	633,550.00	633,560.00
21020107	LEAVE ALLOWANCE	389,513.00	533,400.00	533,400.00	521,249.21	599,130.00	-	599,130.00	-	605,130.00	605,140.00
21020108	DOMESTIC STAFF ALLOWANCE	1,835,951.91	2,637,700.00	2,637,700.00	1,924,607.73	2,352,210.00	-	2,352,210.00	-	2,375,740.00	2,375,750.00
21020112	HARZARD ALLOWANCE	-	-	-	-	2,142,530.00	-	2,142,530.00	-	2,163,960.00	2,163,970.00
21020126	TORCHLIGHT ALLOWANCE	-	-	-	-	222,600.00	-	222,600.00	-	224,830.00	224,840.00
21020135	FURNITURE ALLOWANCE	1,439,505.09	2,220,300.00	2,220,300.00	1,904,044.91	2,656,400.00	-	2,656,400.00	-	2,682,970.00	2,682,980.00
21020140	ACADEMIC ALLOWANCE	-	-	-	-	13,233,680.00	-	13,233,680.00	-	13,366,020.00	13,366,030.00
21020145	OTHER ALLOWANCES AND BENEFITS	4,418,553.48	6,327,500.00	6,327,500.00	6,030,907.42	17,302,510.00	-	17,302,510.00	-	17,475,540.00	17,475,550.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**178,610.00**	**-**	**178,610.00**	**-**	**180,400.00**	**180,410.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	178,610.00	-	178,610.00	-	180,400.00	180,410.00
22	**OTHER RECURRENT COSTS**	**33,900,380.27**	**18,332,440.00**	**64,591,940.00**	**37,019,264.79**	**49,723,300.00**	**-**	**49,723,300.00**	**-**	**50,221,200.00**	**50,224,700.00**
2202	**OVERHEAD COST**	**33,900,380.27**	**18,332,440.00**	**64,591,940.00**	**37,019,264.79**	**49,723,300.00**	**-**	**49,723,300.00**	**-**	**50,221,200.00**	**50,224,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**14,207,000.00**	**3,380,520.00**	**10,809,920.00**	**6,471,608.00**	**8,640,000.00**	**-**	**8,640,000.00**	**-**	**8,726,400.00**	**8,726,700.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,931,000.00	1,192,000.00	8,343,400.00	6,217,608.00	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	913,080.00	1,029,080.00	190,000.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	2,276,000.00	1,275,440.00	1,437,440.00	64,000.00	2,640,000.00	-	2,640,000.00	-	2,666,400.00	2,666,500.00
220202	**UTILITIES - GENERAL**	**221,200.00**	**206,820.00**	**633,120.00**	**239,000.00**	**633,300.00**	**-**	**633,300.00**	**-**	**639,700.00**	**640,000.00**
22020202	TELEPHONE CHARGES	-	39,340.00	44,340.00	-	43,300.00	-	43,300.00	-	43,800.00	43,900.00
22020203	INTERNET ACCESS CHARGES	167,400.00	113,240.00	327,640.00	130,000.00	350,000.00	-	350,000.00	-	353,500.00	353,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	53,800.00	54,240.00	261,140.00	109,000.00	240,000.00	-	240,000.00	-	242,400.00	242,500.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,172,000.00**	**939,310.00**	**3,558,810.00**	**2,192,000.00**	**1,777,800.00**	**-**	**1,777,800.00**	**-**	**1,795,800.00**	**1,796,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	669,000.00	429,120.00	1,983,620.00	825,000.00	857,000.00	-	857,000.00	-	865,600.00	865,700.00

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22020303	NEWSPAPERS	-	34,570.00	38,970.00	-	38,100.00	-	38,100.00	-	38,500.00	38,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	16,000.00	47,680.00	53,780.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020306	PRINTING OF SECURITY DOCUMENTS	150,000.00	132,320.00	149,220.00	90,000.00	350,000.00	-	350,000.00	-	353,500.00	353,600.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	27,420.00	30,920.00	-	30,200.00	-	30,200.00	-	30,600.00	30,700.00
22020312	OTHER MATERIALS AND SUPPLIES	337,000.00	268,200.00	1,302,300.00	1,277,000.00	450,000.00	-	450,000.00	-	454,500.00	454,600.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,406,000.00**	**1,352,330.00**	**6,724,330.00**	**2,431,000.00**	**2,704,700.00**	**-**	**2,704,700.00**	**-**	**2,731,900.00**	**2,732,400.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	289,000.00	298,000.00	2,135,900.00	612,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	631,500.00	478,590.00	2,339,390.00	927,000.00	803,000.00	-	803,000.00	-	811,100.00	811,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	202,000.00	274,760.00	1,309,660.00	170,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	128,000.00	178,800.00	201,600.00	-	196,700.00	-	196,700.00	-	198,700.00	198,800.00
22020406	OTHER MAINTENANCE SERVICES	155,500.00	122,180.00	737,780.00	722,000.00	205,000.00	-	205,000.00	-	207,100.00	207,200.00
220205	**TRAINING - GENERAL**	**3,075,000.00**	**2,822,070.00**	**6,080,570.00**	**1,625,000.00**	**8,950,000.00**	**-**	**8,950,000.00**	**-**	**9,039,500.00**	**9,039,900.00**
22020501	LOCAL TRAINING	865,000.00	298,000.00	1,235,900.00	1,125,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020502	INTERNATIONAL TRAINING	-	613,290.00	691,190.00	-	1,650,000.00	-	1,650,000.00	-	1,666,500.00	1,666,600.00
22020503	OTHER TRAININGS	1,735,000.00	1,370,800.00	3,544,900.00	-	2,300,000.00	-	2,300,000.00	-	2,323,000.00	2,323,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	475,000.00	539,980.00	608,580.00	500,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
220206	**OTHER SERVICES - GENERAL**	**1,614,000.00**	**823,090.00**	**2,777,790.00**	**2,320,000.00**	**3,553,200.00**	**-**	**3,553,200.00**	**-**	**3,588,800.00**	**3,589,100.00**
22020605	CLEANING & FUMIGATION SERVICES	64,000.00	33,980.00	38,380.00	20,000.00	37,400.00	-	37,400.00	-	37,800.00	37,900.00
22020606	POSTAGES & COURIER SERVICES	-	14,310.00	16,210.00	-	15,800.00	-	15,800.00	-	16,000.00	16,100.00
22020607	OFFICE SUPPORT SERVICES	1,550,000.00	774,800.00	2,723,200.00	2,300,000.00	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,288,625.00**	**1,170,550.00**	**5,319,250.00**	**750,000.00**	**1,500,000.00**	**-**	**1,500,000.00**	**-**	**1,515,000.00**	**1,515,100.00**
22020701	FINANCIAL CONSULTING	2,288,625.00	1,170,550.00	5,319,250.00	750,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,855,000.00**	**1,192,000.00**	**4,043,400.00**	**2,241,200.00**	**5,700,000.00**	**-**	**5,700,000.00**	**-**	**5,757,000.00**	**5,757,200.00**
22020801	MOTOR VEHICLE FUEL COST	845,000.00	596,000.00	2,671,700.00	1,841,200.00	4,200,000.00	-	4,200,000.00	-	4,242,000.00	4,242,100.00
22020803	PLANT / GENERATOR FUEL COST	1,010,000.00	596,000.00	1,371,700.00	400,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**34,980.27**	**22,060.00**	**74,960.00**	**54,956.79**	**37,000.00**	**-**	**37,000.00**	**-**	**37,400.00**	**37,500.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	34,980.27	22,060.00	74,960.00	54,956.79	37,000.00	-	37,000.00	-	37,400.00	37,500.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,026,575.00**	**6,423,690.00**	**24,569,790.00**	**18,694,500.00**	**16,227,300.00**	**-**	**16,227,300.00**	**-**	**16,389,700.00**	**16,390,400.00**
22021001	REFRESHMENT & MEALS	625,375.00	375,480.00	1,023,180.00	709,000.00	630,000.00	-	630,000.00	-	636,300.00	636,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,000.00	596,000.00	2,671,700.00	684,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	95,360.00	107,560.00	-	104,900.00	-	104,900.00	-	106,000.00	106,100.00
22021007	WELFARE PACKAGES	2,360,200.00	1,490,000.00	6,679,300.00	4,487,500.00	6,550,000.00	-	6,550,000.00	-	6,615,500.00	6,615,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	50,000.00	52,450.00	559,150.00	290,000.00	57,700.00	-	57,700.00	-	58,300.00	58,400.00

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22021025	OTHER MISCELLANEOUS EXPENSES	-	1,192,000.00	10,343,400.00	10,070,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22021026	MONITORING AND EVALUATION RECURRENT	4,986,000.00	2,622,400.00	3,185,500.00	2,454,000.00	2,884,700.00	-	2,884,700.00	-	2,913,600.00	2,913,700.00
022000700100 - Office of the Accountant General											
2	**EXPENDITURES**	**34,298,311,382.49**	**22,956,904,970.00**	**27,850,190,570.00**	**33,968,058,082.71**	**37,170,128,170.00**	**(19,004,000,000.00)**	**18,166,128,170.00**	**-**	**18,452,832,260.00**	**18,467,483,350.00**
21	**PERSONNEL COST**	**679,534,916.83**	**585,508,400.00**	**585,508,400.00**	**709,654,382.58**	**1,165,899,470.00**	**-**	**1,165,899,470.00**	**-**	**1,177,558,560.00**	**1,177,558,750.00**
2101	**SALARY**	**173,215,279.21**	**148,215,000.00**	**148,215,000.00**	**179,846,696.60**	**250,285,250.00**	**-**	**250,285,250.00**	**-**	**252,788,110.00**	**252,788,120.00**
210101	**SALARIES AND WAGES**	**173,215,279.21**	**148,215,000.00**	**148,215,000.00**	**179,846,696.60**	**250,285,250.00**	**-**	**250,285,250.00**	**-**	**252,788,110.00**	**252,788,120.00**
21010101	BASIC-SALARY	173,215,279.21	148,215,000.00	148,215,000.00	179,846,696.60	250,285,250.00	-	250,285,250.00	-	252,788,110.00	252,788,120.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**506,319,637.62**	**437,293,400.00**	**437,293,400.00**	**529,807,685.98**	**915,614,220.00**	**-**	**915,614,220.00**	**-**	**924,770,450.00**	**924,770,630.00**
210201	**ALLOWANCES**	**506,319,637.62**	**437,293,400.00**	**437,293,400.00**	**529,807,685.98**	**909,456,490.00**	**-**	**909,456,490.00**	**-**	**918,551,140.00**	**918,551,310.00**
21020102	HOUSING/RENT ALLOWANCE	-	-	-	-	3,026,630.00	-	3,026,630.00	-	3,056,900.00	3,056,910.00
21020103	TRANSPORT ALLOWANCE	-	-	-	-	22,994,690.00	-	22,994,690.00	-	23,224,640.00	23,224,650.00
21020104	MEAL SUBSIDY	1,791,038.40	1,484,400.00	1,484,400.00	2,422,500.59	4,395,090.00	-	4,395,090.00	-	4,439,050.00	4,439,060.00
21020105	UTILITY ALLOWANCE	7,108,422.15	5,971,800.00	5,971,800.00	8,658,516.66	14,771,190.00	-	14,771,190.00	-	14,918,910.00	14,918,920.00
21020106	ENTERTAINMENT ALLOWANCE	1,348,371.56	1,098,600.00	1,098,600.00	1,180,999.53	1,483,860.00	-	1,483,860.00	-	1,498,700.00	1,498,710.00
21020107	LEAVE ALLOWANCE	16,898,010.23	14,481,100.00	14,481,100.00	17,772,089.97	16,933,880.00	-	16,933,880.00	-	17,103,220.00	17,103,230.00
21020108	DOMESTIC STAFF ALLOWANCE	16,918,278.96	14,446,600.00	14,446,600.00	23,052,494.93	46,635,330.00	-	46,635,330.00	-	47,101,690.00	47,101,700.00
21020112	HARZARD ALLOWANCE	-	-	-	-	124,032,930.00	-	124,032,930.00	-	125,273,260.00	125,273,270.00
21020120	JOURNAL ALLOWANCE	249,574.08	184,600.00	184,600.00	187,180.56	216,200.00	-	216,200.00	-	218,370.00	218,380.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	978,542.04	826,900.00	826,900.00	1,018,652.88	1,137,780.00	-	1,137,780.00	-	1,149,160.00	1,149,170.00
21020135	FURNITURE ALLOWANCE	32,933,731.31	28,248,200.00	28,248,200.00	34,777,016.70	49,299,390.00	-	49,299,390.00	-	49,792,390.00	49,792,400.00
21020137	DRIVER'S ALLOWANCE	-	-	-	-	1,080,980.00	-	1,080,980.00	-	1,091,790.00	1,091,800.00
21020138	ADMIN ALLOWANCE	415,956.64	307,600.00	307,600.00	311,967.48	360,360.00	-	360,360.00	-	363,970.00	363,980.00
21020139	WARDROPE ALLOWANCE	-	-	-	-	123,449,240.00	-	123,449,240.00	-	124,683,740.00	124,683,750.00
21020140	ACADEMIC ALLOWANCE	293,562.72	248,200.00	248,200.00	315,044.97	341,360.00	-	341,360.00	-	344,780.00	344,790.00
21020141	ACCOMMODATION ALLOWANCE	169,297,830.17	145,584,700.00	145,584,700.00	176,612,757.97	246,898,370.00	-	246,898,370.00	-	249,367,360.00	249,367,370.00
21020145	OTHER ALLOWANCES AND BENEFITS	258,086,319.36	224,410,700.00	224,410,700.00	263,498,463.74	252,399,210.00	-	252,399,210.00	-	254,923,210.00	254,923,220.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**6,157,730.00**	**-**	**6,157,730.00**	**-**	**6,219,310.00**	**6,219,320.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	6,157,730.00	-	6,157,730.00	-	6,219,310.00	6,219,320.00
22	**OTHER RECURRENT COSTS**	**33,473,413,365.64**	**21,934,128,770.00**	**26,827,414,370.00**	**33,129,009,645.11**	**36,004,228,700.00**	**(20,454,000,000.00)**	**15,550,228,700.00**	**-**	**15,810,773,700.00**	**15,810,779,600.00**
2202	**OVERHEAD COST**	**763,481,811.66**	**4,049,758,490.00**	**3,054,175,490.00**	**1,531,666,626.19**	**2,517,093,400.00**	**(1,004,000,000.00)**	**1,513,093,400.00**	**-**	**1,633,266,800.00**	**1,633,271,900.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**16,988,250.00**	**36,232,600.00**	**48,878,000.00**	**26,747,885.00**	**41,667,700.00**	**-**	**41,667,700.00**	**-**	**42,084,700.00**	**42,085,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000.00	15,019,200.00	20,261,000.00	10,291,805.00	17,272,100.00	-	17,272,100.00	-	17,444,900.00	17,445,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,343,250.00	15,205,720.00	20,512,520.00	13,836,480.00	17,486,600.00	-	17,486,600.00	-	17,661,500.00	17,661,600.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	495,000.00	3,504,480.00	4,727,580.00	2,619,600.00	4,030,200.00	-	4,030,200.00	-	4,070,600.00	4,070,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	1,501,920.00	2,026,120.00	-	1,727,300.00	-	1,727,300.00	-	1,744,600.00	1,744,700.00
22020109	PER-DIEM/ESTACODES	-	1,001,280.00	1,350,780.00	-	1,151,500.00	-	1,151,500.00	-	1,163,100.00	1,163,200.00
220202	**UTILITIES - GENERAL**	**10,221,620.00**	**15,353,140.00**	**20,711,540.00**	**11,120,830.00**	**17,656,300.00**	**-**	**17,656,300.00**	**-**	**17,833,000.00**	**17,833,400.00**
22020201	ELECTRICITY CHARGES	30,000.00	750,960.00	1,013,060.00	100,000.00	863,700.00	-	863,700.00	-	872,400.00	872,500.00
22020203	INTERNET ACCESS CHARGES	-	1,537,970.00	2,074,770.00	-	1,768,700.00	-	1,768,700.00	-	1,786,400.00	1,786,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	250,320.00	337,720.00	-	287,900.00	-	287,900.00	-	290,800.00	290,900.00

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22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	10,191,620.00	12,813,890.00	17,285,990.00	11,020,830.00	14,736,000.00	-	14,736,000.00	-	14,883,400.00	14,883,500.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**77,426,950.00**	**75,496,520.00**	**136,428,020.00**	**72,328,146.00**	**88,675,400.00**	**-**	**88,675,400.00**	**-**	**89,562,600.00**	**89,563,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,948,200.00	15,019,200.00	20,261,000.00	17,435,500.00	17,272,100.00	-	17,272,100.00	-	17,444,900.00	17,445,000.00
22020302	BOOKS	-	100,130.00	135,130.00	-	115,200.00	-	115,200.00	-	116,400.00	116,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	5,006,400.00	6,753,700.00	-	5,757,400.00	-	5,757,400.00	-	5,815,000.00	5,815,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	68,468,750.00	49,062,720.00	99,910,620.00	54,524,646.00	56,422,200.00	-	56,422,200.00	-	56,986,500.00	56,986,600.00
22020309	UNIFORMS & OTHER CLOTHING	-	300,390.00	405,290.00	-	345,500.00	-	345,500.00	-	349,000.00	349,100.00
22020312	OTHER MATERIALS AND SUPPLIES	10,000.00	1,001,280.00	1,350,780.00	368,000.00	1,151,500.00	-	1,151,500.00	-	1,163,100.00	1,163,200.00
22020314	FERTILIZER PAYMENT TO COMPANY	-	5,006,400.00	7,611,500.00	-	7,611,500.00	-	7,611,500.00	-	7,687,700.00	7,687,800.00
220204	**MAINTENANCE SERVICES - GENERAL**	**5,083,400.00**	**17,355,520.00**	**23,413,020.00**	**13,872,100.00**	**19,959,000.00**	**-**	**19,959,000.00**	**-**	**20,158,900.00**	**20,159,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,494,500.00	2,384,000.00	3,216,100.00	2,214,500.00	2,741,600.00	-	2,741,600.00	-	2,769,100.00	2,769,200.00
22020402	MAINTENANCE OF OFFICE FURNITURE	60,000.00	5,006,400.00	6,753,700.00	857,000.00	5,757,400.00	-	5,757,400.00	-	5,815,000.00	5,815,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	1,404,200.00	2,503,200.00	3,376,900.00	4,295,000.00	2,878,700.00	-	2,878,700.00	-	2,907,500.00	2,907,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,971,000.00	2,384,000.00	3,216,100.00	2,627,000.00	2,741,600.00	-	2,741,600.00	-	2,769,100.00	2,769,200.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	146,200.00	1,501,920.00	2,026,120.00	453,500.00	1,727,300.00	-	1,727,300.00	-	1,744,600.00	1,744,700.00
22020406	OTHER MAINTENANCE SERVICES	7,500.00	3,576,000.00	4,824,100.00	3,425,100.00	4,112,400.00	-	4,112,400.00	-	4,153,600.00	4,153,700.00
220205	**TRAINING - GENERAL**	**5,988,400.00**	**20,526,240.00**	**27,690,140.00**	**5,411,000.00**	**23,605,400.00**	**-**	**23,605,400.00**	**-**	**23,841,600.00**	**23,842,000.00**
22020501	LOCAL TRAINING	-	3,003,840.00	4,052,240.00	1,175,000.00	3,454,500.00	-	3,454,500.00	-	3,489,100.00	3,489,200.00
22020502	INTERNATIONAL TRAINING	-	5,006,400.00	6,753,700.00	-	5,757,400.00	-	5,757,400.00	-	5,815,000.00	5,815,100.00
22020503	OTHER TRAININGS	-	7,509,600.00	10,130,500.00	3,360,000.00	8,636,100.00	-	8,636,100.00	-	8,722,500.00	8,722,600.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	5,988,400.00	5,006,400.00	6,753,700.00	876,000.00	5,757,400.00	-	5,757,400.00	-	5,815,000.00	5,815,100.00
220206	**OTHER SERVICES - GENERAL**	**12,349,107.50**	**12,666,200.00**	**18,399,400.00**	**8,173,000.00**	**14,566,300.00**	**-**	**14,566,300.00**	**-**	**14,712,100.00**	**14,712,500.00**
22020601	SECURITY SERVICES	1,997,107.50	2,503,200.00	3,376,900.00	956,000.00	2,878,700.00	-	2,878,700.00	-	2,907,500.00	2,907,600.00
22020605	CLEANING & FUMIGATION SERVICES	672,000.00	2,503,200.00	3,376,900.00	487,000.00	2,878,700.00	-	2,878,700.00	-	2,907,500.00	2,907,600.00
22020606	POSTAGES & COURIER SERVICES	-	150,200.00	228,400.00	-	172,800.00	-	172,800.00	-	174,600.00	174,700.00
22020607	OFFICE SUPPORT SERVICES	9,680,000.00	7,509,600.00	11,417,200.00	6,730,000.00	8,636,100.00	-	8,636,100.00	-	8,722,500.00	8,722,600.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**484,038,917.84**	**879,357,480.00**	**1,152,725,780.00**	**819,762,057.42**	**1,011,261,200.00**	**(500,000,000.00)**	**511,261,200.00**	**-**	**516,374,100.00**	**516,374,500.00**
22020701	FINANCIAL CONSULTING	484,038,917.84	828,142,000.00	1,117,163,600.00	819,762,057.42	952,363,300.00	(500,000,000.00)	452,363,300.00	-	456,887,000.00	456,887,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	50,064,000.00	33,811,400.00	-	57,573,600.00	-	57,573,600.00	-	58,149,400.00	58,149,500.00
22020703	LEGAL SERVICES	-	150,200.00	228,400.00	-	172,800.00	-	172,800.00	-	174,600.00	174,700.00
22020709	OTHER CONSULTING SERVICES	-	1,001,280.00	1,522,380.00	-	1,151,500.00	-	1,151,500.00	-	1,163,100.00	1,163,200.00
220208	**FUEL & LUBRICANTS - GENERAL**	**15,743,500.00**	**33,972,000.00**	**51,648,600.00**	**16,586,340.00**	**39,067,800.00**	**-**	**39,067,800.00**	**-**	**39,458,600.00**	**39,458,800.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020801	MOTOR VEHICLE FUEL COST	7,593,500.00	8,940,000.00	13,591,800.00	9,336,340.00	10,281,000.00	-	10,281,000.00	-	10,383,900.00	10,384,000.00
22020803	PLANT / GENERATOR FUEL COST	8,150,000.00	25,032,000.00	38,056,800.00	7,250,000.00	28,786,800.00	-	28,786,800.00	-	29,074,700.00	29,074,800.00
220209	**FINANCIAL CHARGES - GENERAL**	**673,417.32**	**750,960,000.00**	**1,141,701,900.00**	**485,776,613.87**	**863,603,600.00**	**(400,000,000.00)**	**463,603,600.00**	**-**	**468,239,700.00**	**468,239,800.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	673,417.32	750,960,000.00	1,141,701,900.00	485,776,613.87	863,603,600.00	(400,000,000.00)	463,603,600.00	-	468,239,700.00	468,239,800.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**134,968,249.00**	**2,207,838,790.00**	**432,579,090.00**	**71,888,653.90**	**397,030,700.00**	**(104,000,000.00)**	**293,030,700.00**	**-**	**401,001,500.00**	**401,002,900.00**
22021001	REFRESHMENT & MEALS	-	250,320.00	380,620.00	-	287,900.00	-	287,900.00	-	290,800.00	290,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	180,000.00	250,320.00	380,620.00	-	287,900.00	-	287,900.00	-	290,800.00	290,900.00
22021003	PUBLICITY & ADVERTISEMENTS	470,000.00	1,251,600.00	1,902,900.00	-	1,439,400.00	-	1,439,400.00	-	1,453,800.00	1,453,900.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	3,003,840.00	4,566,840.00	-	3,454,500.00	-	3,454,500.00	-	3,489,100.00	3,489,200.00
22021007	WELFARE PACKAGES	6,620,000.00	13,088,240.00	19,898,540.00	14,540,000.00	15,051,500.00	-	15,051,500.00	-	15,202,100.00	15,202,200.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,090,000.00	1,251,600.00	1,902,900.00	1,210,305.00	1,439,400.00	-	1,439,400.00	-	1,453,800.00	1,453,900.00
22021022	YOUTH CORPERS ALLOWANCE	670,000.00	605,280.00	920,280.00	600,000.00	696,100.00	-	696,100.00	-	703,100.00	703,200.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	30,000.00	2,563,280.00	3,897,180.00	400,000.00	2,947,800.00	-	2,947,800.00	-	2,977,300.00	2,977,400.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	900,000.00	25,392,970.00	38,605,670.00	8,756,388.90	29,202,000.00	-	29,202,000.00	-	29,494,100.00	29,494,200.00
22021025	OTHER MISCELLANEOUS EXPENSES	14,290,670.00	48,334,290.00	73,483,890.00	46,381,960.00	55,584,500.00	-	55,584,500.00	-	56,140,400.00	56,140,500.00
22021028	PROVISION FOR OUTSTANDING LIABILITIES	10,000.00	5,006,400.00	7,611,500.00	-	7,611,500.00	-	7,611,500.00	-	7,687,700.00	7,687,800.00
22021030	PAYMENT OF WAEC/NECO/JAMB	-	425,544,000.00	34,458,900.00	-	34,458,900.00	-	34,458,900.00	-	34,803,500.00	34,803,600.00
22021031	SETTLEMENT OF LIABILITY	110,407,579.00	-	-	-	-	-	-	-	-	100.00
22021036	CONTIGENCY FUND RECURRENT EXPENDITURE	-	1,681,296,650.00	244,569,250.00	-	244,569,300.00	(104,000,000.00)	140,569,300.00	-	247,015,000.00	247,015,100.00
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	**252,000,000.00**	**891,448,440.00**	**123,364,040.00**	**252,000,000.00**	**300,000,000.00**	**-**	**300,000,000.00**	**-**	**303,000,000.00**	**303,000,100.00**
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**252,000,000.00**	**891,448,440.00**	**123,364,040.00**	**252,000,000.00**	**300,000,000.00**	**-**	**300,000,000.00**	**-**	**303,000,000.00**	**303,000,100.00**
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	252,000,000.00	891,448,440.00	123,364,040.00	252,000,000.00	300,000,000.00	-	300,000,000.00	-	303,000,000.00	303,000,100.00
2206	**PUBLIC DEBT CHARGES**	**31,422,260,377.81**	**16,992,921,840.00**	**23,649,874,840.00**	**31,345,343,018.92**	**33,187,135,300.00**	**(19,450,000,000.00)**	**13,737,135,300.00**	**-**	**13,874,506,900.00**	**13,874,507,500.00**
220601	**FOREIGN INTEREST / DISCOUNT**	**-**	**1,081,100,000.00**	**1,458,403,900.00**	**-**	**1,458,403,900.00**	**(1,000,000,000.00)**	**458,403,900.00**	**-**	**462,988,000.00**	**462,988,100.00**
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	-	1,081,100,000.00	1,458,403,900.00	-	1,458,403,900.00	(1,000,000,000.00)	458,403,900.00	-	462,988,000.00	462,988,100.00
220602	**DOMESTIC INTEREST / DISCOUNT**	**-**	**2,734,043,180.00**	**2,156,990,580.00**	**1,918,711,364.34**	**3,625,021,300.00**	**(2,700,000,000.00)**	**925,021,300.00**	**-**	**934,271,600.00**	**934,271,800.00**
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	-	1,435,523,990.00	182,821,890.00	1,918,711,364.34	1,650,852,600.00	(1,200,000,000.00)	450,852,600.00	-	455,361,200.00	455,361,300.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	-	1,298,519,190.00	1,974,168,690.00	-	1,974,168,700.00	(1,500,000,000.00)	474,168,700.00	-	478,910,400.00	478,910,500.00
220603	**FOREIGN PRINCIPAL**	**9,635,650,706.83**	**3,918,900,000.00**	**5,957,993,900.00**	**10,351,288,604.67**	**12,456,000,000.00**	**(4,650,000,000.00)**	**7,806,000,000.00**	**-**	**7,884,060,000.00**	**7,884,060,100.00**
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	9,635,650,706.83	3,918,900,000.00	5,957,993,900.00	10,351,288,604.67	12,456,000,000.00	(4,650,000,000.00)	7,806,000,000.00	-	7,884,060,000.00	7,884,060,100.00
220604	**DOMESTIC PRINCIPAL**	**21,786,609,670.98**	**9,258,878,660.00**	**14,076,486,460.00**	**19,075,343,049.91**	**15,647,710,100.00**	**(11,100,000,000.00)**	**4,547,710,100.00**	**-**	**4,593,187,300.00**	**4,593,187,500.00**
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	1,602,308,845.74	5,151,445,970.00	7,831,861,970.00	796,018,305.52	924,162,500.00	(400,000,000.00)	524,162,500.00	-	529,404,200.00	529,404,300.00

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22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	20,184,300,825.24	4,107,432,690.00	6,244,624,490.00	18,279,324,744.39	14,723,547,600.00	(10,700,000,000.00)	4,023,547,600.00	-	4,063,783,100.00	4,063,783,200.00
2207	**TRANSFERS-PAYMENT**	**1,035,671,176.17**	-	-	-	-	-	-	-	-	**100.00**
220701	**TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT**	**1,035,671,176.17**	-	-	-	-	-	-	-	-	**100.00**
22070105	10 % COST OF IGR COLLECTION	1,035,671,176.17	-	-	-	-	-	-	-	-	100.00
23	**CAPITAL EXPENDITURE**	**145,363,100.02**	**437,267,800.00**	**437,267,800.00**	**129,394,055.02**	-	**1,450,000,000.00**	**1,450,000,000.00**	-	**1,464,500,000.00**	**1,479,145,000.00**
2301	**FIXED ASSETS PURCHASED**	-	**190,000,000.00**	**190,000,000.00**	-	-	**800,000,000.00**	**800,000,000.00**	-	**808,000,000.00**	**816,080,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	-	**190,000,000.00**	**190,000,000.00**	-	-	**800,000,000.00**	**800,000,000.00**	-	**808,000,000.00**	**816,080,000.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	130,000,000.00	130,000,000.00	-	-	350,000,000.00	350,000,000.00	-	353,500,000.00	357,035,000.00
23010146	PURCHASE OF ICT EQUPMENTS	-	50,000,000.00	50,000,000.00	-	-	450,000,000.00	450,000,000.00	-	454,500,000.00	459,045,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**145,363,100.02**	**212,267,800.00**	**212,267,800.00**	**129,394,055.02**	-	**300,000,000.00**	**300,000,000.00**	-	**303,000,000.00**	**306,030,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**145,363,100.02**	**212,267,800.00**	**212,267,800.00**	**129,394,055.02**	-	**300,000,000.00**	**300,000,000.00**	-	**303,000,000.00**	**306,030,000.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	145,363,100.02	212,267,800.00	212,267,800.00	129,394,055.02	-	300,000,000.00	300,000,000.00	-	303,000,000.00	306,030,000.00
2303	**REHABILITATION / REPAIRS**	-	**35,000,000.00**	**35,000,000.00**	-	-	**350,000,000.00**	**350,000,000.00**	-	**353,500,000.00**	**357,035,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	-	**35,000,000.00**	**35,000,000.00**	-	-	**350,000,000.00**	**350,000,000.00**	-	**353,500,000.00**	**357,035,000.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	35,000,000.00	35,000,000.00	-	-	350,000,000.00	350,000,000.00	-	353,500,000.00	357,035,000.00
022000800100 - Board of Internal Revenue											
2	**EXPENDITURES**	**385,024,287.87**	**1,783,908,460.00**	**2,257,931,660.00**	**554,409,936.90**	**1,671,356,203.00**	-	**1,671,356,203.00**	-	**1,688,071,770.00**	**1,688,077,150.00**
21	**PERSONNEL COST**	**358,628,116.41**	**629,025,500.00**	**629,025,500.00**	**554,035,755.31**	**670,661,890.00**	-	**670,661,890.00**	-	**677,368,570.00**	**677,368,750.00**
2101	**SALARY**	**205,558,528.42**	**399,961,600.00**	**399,961,600.00**	**312,464,297.15**	**353,438,510.00**	-	**353,438,510.00**	-	**356,972,900.00**	**356,972,930.00**
210101	**SALARIES AND WAGES**	**205,558,528.42**	**399,961,600.00**	**399,961,600.00**	**312,464,297.15**	**353,438,510.00**	-	**353,438,510.00**	-	**356,972,900.00**	**356,972,930.00**
21010101	BASIC-SALARY	205,558,528.42	399,961,600.00	399,961,600.00	312,464,297.15	353,438,510.00	-	353,438,510.00	-	356,972,900.00	356,972,930.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**153,069,587.99**	**229,063,900.00**	**229,063,900.00**	**241,571,458.16**	**317,223,380.00**	-	**317,223,380.00**	-	**320,395,670.00**	**320,395,820.00**
210201	**ALLOWANCES**	**153,069,587.99**	**229,063,900.00**	**229,063,900.00**	**241,571,458.16**	**308,423,430.00**	-	**308,423,430.00**	-	**311,507,720.00**	**311,507,860.00**
21020102	HOUSING/RENT ALLOWANCE	47,698,319.95	58,941,100.00	58,941,100.00	71,888,772.95	81,438,420.00	-	81,438,420.00	-	82,252,810.00	82,252,820.00
21020103	TRANSPORT ALLOWANCE	17,103,808.08	22,863,100.00	22,863,100.00	30,300,019.69	35,085,960.00	-	35,085,960.00	-	35,436,820.00	35,436,830.00
21020104	MEAL SUBSIDY	3,496,535.78	6,078,600.00	6,078,600.00	6,471,153.98	7,565,150.00	-	7,565,150.00	-	7,640,810.00	7,640,820.00
21020105	UTILITY ALLOWANCE	9,916,035.07	14,847,800.00	14,847,800.00	17,984,568.16	20,547,770.00	-	20,547,770.00	-	20,753,250.00	20,753,260.00
21020106	ENTERTAINMENT ALLOWANCE	828,070.11	2,080,900.00	2,080,900.00	946,697.83	1,134,530.00	-	1,134,530.00	-	1,145,880.00	1,145,890.00
21020107	LEAVE ALLOWANCE	19,215,842.31	23,051,600.00	23,051,600.00	30,522,013.34	32,882,960.00	-	32,882,960.00	-	33,211,790.00	33,211,800.00
21020108	DOMESTIC STAFF ALLOWANCE	10,439,015.52	12,295,000.00	12,295,000.00	13,694,635.88	16,562,700.00	-	16,562,700.00	-	16,728,330.00	16,728,340.00
21020111	CLINICAL ALLOWANCE	-	-	-	-	435,960.00	-	435,960.00	-	440,320.00	440,330.00
21020120	JOURNAL ALLOWANCE	469,952.88	671,500.00	671,500.00	486,511.44	600,180.00	-	600,180.00	-	606,190.00	606,200.00
21020122	HARDSHIP ALLOWANCE	282,772.32	763,200.00	763,200.00	299,330.88	383,990.00	-	383,990.00	-	387,830.00	387,840.00
21020135	FURNITURE ALLOWANCE	36,749,726.73	55,113,600.00	55,113,600.00	55,635,745.27	62,390,480.00	-	62,390,480.00	-	63,014,390.00	63,014,400.00
21020137	DRIVER'S ALLOWANCE	935,902.56	4,081,400.00	4,081,400.00	935,902.56	1,080,980.00	-	1,080,980.00	-	1,091,790.00	1,091,800.00
21020138	ADMIN ALLOWANCE	311,967.48	466,300.00	466,300.00	311,967.48	1,640,310.00	-	1,640,310.00	-	1,656,720.00	1,656,730.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,621,639.20	27,809,800.00	27,809,800.00	12,094,138.70	46,674,040.00	-	46,674,040.00	-	47,140,790.00	47,140,800.00
210202	**SOCIAL CONTRIBUTIONS**	-	-	-	-	**8,799,950.00**	-	**8,799,950.00**	-	**8,887,950.00**	**8,887,960.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	8,799,950.00	-	8,799,950.00	-	8,887,950.00	8,887,960.00
22	**OTHER RECURRENT COSTS**	**26,396,171.46**	**987,882,960.00**	**1,501,906,160.00**	**374,181.59**	**1,000,694,313.00**	-	**1,000,694,313.00**	-	**1,010,703,200.00**	**1,010,708,400.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2202	**OVERHEAD COST**	**26,396,171.46**	**987,882,960.00**	**1,501,906,160.00**	**374,181.59**	**1,000,694,313.00**	**-**	**1,000,694,313.00**	**-**	**1,010,703,200.00**	**1,010,708,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**63,435,405.00**	**96,442,805.00**	**-**	**85,357,800.00**	**-**	**85,357,800.00**	**-**	**86,211,600.00**	**86,212,500.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	31,290,000.00	47,571,100.00	-	33,288,800.00	-	33,288,800.00	-	33,621,700.00	33,621,800.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	13,943,190.00	21,198,190.00	-	16,497,100.00	-	16,497,100.00	-	16,662,100.00	16,662,200.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	8,377,650.00	12,736,850.00	-	8,109,600.00	-	8,109,600.00	-	8,190,700.00	8,190,800.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	2,940,765.00	4,470,965.00	-	2,846,700.00	-	2,846,700.00	-	2,875,200.00	2,875,300.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	6,883,800.00	10,465,700.00	-	6,663,600.00	-	6,663,600.00	-	6,730,300.00	6,730,400.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	-	-	5,896,000.00	-	5,896,000.00	-	5,955,000.00	5,955,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	-	3,080,000.00	-	3,080,000.00	-	3,110,800.00	3,110,900.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	-	-	-	3,696,000.00	-	3,696,000.00	-	3,733,000.00	3,733,100.00
22020109	PER-DIEM/ESTACODES	-	-	-	-	5,280,000.00	-	5,280,000.00	-	5,332,800.00	5,332,900.00
220202	**UTILITIES - GENERAL**	**-**	**11,910,990.00**	**18,108,990.00**	**-**	**14,610,100.00**	**-**	**14,610,100.00**	**-**	**14,756,400.00**	**14,756,900.00**
22020201	ELECTRICITY CHARGES	-	3,327,840.00	5,059,540.00	-	3,221,400.00	-	3,221,400.00	-	3,253,700.00	3,253,800.00
22020203	INTERNET ACCESS CHARGES	-	2,714,985.00	4,127,785.00	-	2,628,200.00	-	2,628,200.00	-	2,654,500.00	2,654,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	2,940,765.00	4,470,965.00	-	2,846,700.00	-	2,846,700.00	-	2,875,200.00	2,875,300.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	-	-	3,080,000.00	-	3,080,000.00	-	3,110,800.00	3,110,900.00
22020209	OTHER UTILITY CHARGES	-	2,927,400.00	4,450,700.00	-	2,833,800.00	-	2,833,800.00	-	2,862,200.00	2,862,300.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**101,841,210.00**	**154,832,310.00**	**-**	**98,582,600.00**	**-**	**98,582,600.00**	**-**	**99,568,600.00**	**99,569,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	31,290,000.00	47,571,100.00	-	30,288,800.00	-	30,288,800.00	-	30,591,700.00	30,591,800.00
22020302	BOOKS	-	322,560.00	490,460.00	-	312,300.00	-	312,300.00	-	315,500.00	315,600.00
22020303	NEWSPAPERS	-	431,910.00	656,710.00	-	418,100.00	-	418,100.00	-	422,300.00	422,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	43,770,240.00	66,545,040.00	-	42,369,600.00	-	42,369,600.00	-	42,793,300.00	42,793,400.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	3,065,070.00	4,659,970.00	-	2,967,000.00	-	2,967,000.00	-	2,996,700.00	2,996,800.00
22020309	UNIFORMS & OTHER CLOTHING	-	5,081,430.00	7,725,530.00	-	4,918,900.00	-	4,918,900.00	-	4,968,100.00	4,968,200.00
22020312	OTHER MATERIALS AND SUPPLIES	-	17,880,000.00	27,183,500.00	-	17,307,900.00	-	17,307,900.00	-	17,481,000.00	17,481,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**42,079,095.00**	**63,974,395.00**	**-**	**40,374,100.00**	**-**	**40,374,100.00**	**-**	**40,778,100.00**	**40,778,700.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	12,516,000.00	19,028,500.00	-	12,115,500.00	-	12,115,500.00	-	12,236,700.00	12,236,800.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	2,940,765.00	4,470,965.00	-	2,846,700.00	-	2,846,700.00	-	2,875,200.00	2,875,300.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	11,800,800.00	17,941,200.00	-	11,423,200.00	-	11,423,200.00	-	11,537,500.00	11,537,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	8,940,000.00	13,591,800.00	-	8,654,000.00	-	8,654,000.00	-	8,740,600.00	8,740,700.00

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22020405	MAINTENANCE OF PLANTS/GENERATORS	-	2,940,765.00	4,470,965.00	-	2,488,000.00	-	2,488,000.00	-	2,512,900.00	2,513,000.00
22020406	OTHER MAINTENANCE SERVICES	-	2,940,765.00	4,470,965.00	-	2,846,700.00	-	2,846,700.00	-	2,875,200.00	2,875,300.00
220205	**TRAINING - GENERAL**	**-**	**51,636,840.00**	**78,505,340.00**	**-**	**50,984,700.00**	**-**	**50,984,700.00**	**-**	**51,494,600.00**	**51,495,000.00**
22020501	LOCAL TRAINING	-	35,760,000.00	54,366,900.00	-	34,615,700.00	-	34,615,700.00	-	34,961,900.00	34,962,000.00
22020502	INTERNATIONAL TRAINING	-	2,541,120.00	3,863,520.00	-	2,459,900.00	-	2,459,900.00	-	2,484,500.00	2,484,600.00
22020503	OTHER TRAININGS	-	7,261,440.00	11,039,940.00	-	7,029,100.00	-	7,029,100.00	-	7,099,400.00	7,099,500.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	6,074,280.00	9,234,980.00	-	6,880,000.00	-	6,880,000.00	-	6,948,800.00	6,948,900.00
220206	**OTHER SERVICES - GENERAL**	**-**	**68,182,395.00**	**103,659,795.00**	**-**	**71,298,300.00**	**-**	**71,298,300.00**	**-**	**72,011,500.00**	**72,012,000.00**
22020601	SECURITY SERVICES	-	35,760,000.00	54,366,900.00	-	34,615,700.00	-	34,615,700.00	-	34,961,900.00	34,962,000.00
22020603	RESIDENTIAL RENT	-	-	-	-	3,080,000.00	-	3,080,000.00	-	3,110,800.00	3,110,900.00
22020605	CLEANING & FUMIGATION SERVICES	-	9,582,255.00	14,568,255.00	-	9,275,700.00	-	9,275,700.00	-	9,368,500.00	9,368,600.00
22020606	POSTAGES & COURIER SERVICES	-	490,140.00	745,340.00	-	692,100.00	-	692,100.00	-	699,100.00	699,200.00
22020607	OFFICE SUPPORT SERVICES	-	22,350,000.00	33,979,300.00	-	23,634,800.00	-	23,634,800.00	-	23,871,200.00	23,871,300.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**43,043,130.00**	**65,439,830.00**	**-**	**41,665,900.00**	**-**	**41,665,900.00**	**-**	**42,082,700.00**	**42,083,100.00**
22020701	FINANCIAL CONSULTING	-	12,342,075.00	18,764,075.00	-	11,947,200.00	-	11,947,200.00	-	12,066,700.00	12,066,800.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	22,350,000.00	33,979,300.00	-	21,634,800.00	-	21,634,800.00	-	21,851,200.00	21,851,300.00
22020703	LEGAL SERVICES	-	3,656,685.00	5,559,385.00	-	3,539,700.00	-	3,539,700.00	-	3,575,100.00	3,575,200.00
22020709	OTHER CONSULTING SERVICES	-	4,694,370.00	7,137,070.00	-	4,544,200.00	-	4,544,200.00	-	4,589,700.00	4,589,800.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**126,384,780.00**	**192,145,980.00**	**-**	**124,340,600.00**	**-**	**124,340,600.00**	**-**	**125,584,100.00**	**125,584,300.00**
22020801	MOTOR VEHICLE FUEL COST	-	40,230,000.00	61,162,800.00	-	38,942,700.00	-	38,942,700.00	-	39,332,200.00	39,332,300.00
22020803	PLANT / GENERATOR FUEL COST	-	86,154,780.00	130,983,180.00	-	85,397,900.00	-	85,397,900.00	-	86,251,900.00	86,252,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**21,195.46**	**8,025,120.00**	**12,201,020.00**	**374,181.59**	**8,242,900.00**	**-**	**8,242,900.00**	**-**	**8,325,400.00**	**8,325,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	21,195.46	1,801,590.00	2,739,190.00	374,181.59	2,218,500.00	-	2,218,500.00	-	2,240,700.00	2,240,800.00
22020902	INSURANCE PREMIUM	-	6,223,530.00	9,461,830.00	-	6,024,400.00	-	6,024,400.00	-	6,084,700.00	6,084,800.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**26,374,976.00**	**471,343,995.00**	**716,595,695.00**	**-**	**465,237,313.00**	**-**	**465,237,313.00**	**-**	**469,890,200.00**	**469,891,000.00**
22021001	REFRESHMENT & MEALS	-	22,350,000.00	33,979,300.00	-	21,634,800.00	-	21,634,800.00	-	21,851,200.00	21,851,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	50,053,275.00	76,097,275.00	-	48,451,600.00	-	48,451,600.00	-	48,936,200.00	48,936,300.00
22021003	PUBLICITY & ADVERTISEMENTS	-	11,622,000.00	17,669,300.00	-	11,250,100.00	-	11,250,100.00	-	11,362,700.00	11,362,800.00
22021004	MEDICAL EXPENSES-LOCAL	-	6,474,720.00	9,843,720.00	-	6,267,600.00	-	6,267,600.00	-	6,330,300.00	6,330,400.00
22021007	WELFARE PACKAGES	-	272,670,000.00	414,546,500.00	-	263,944,600.00	-	263,944,600.00	-	266,584,100.00	266,584,200.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	19,668,000.00	29,901,800.00	-	19,038,713.00	-	19,038,713.00	-	19,229,200.00	19,229,300.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	8,976,000.00	-	8,976,000.00	-	9,065,800.00	9,065,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	26,374,976.00	88,506,000.00	134,557,800.00	-	85,673,900.00	-	85,673,900.00	-	86,530,700.00	86,530,800.00
23	**CAPITAL EXPENDITURE**	**-**	**167,000,000.00**	**127,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**90,000,000.00**	**90,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**90,000,000.00**	**90,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010105	PURCHASE OF MOTOR VEHICLES	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-	-
23010119	PURCHASE OF POWER GENERATING SET	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-

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23010142	PURCHASE OF OFFICE EQUIPMENTS	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**77,000,000.00**	**37,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**77,000,000.00**	**37,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	77,000,000.00	37,000,000.00	-	-	-	-	-	-	-
022000900100 - State Fiscal Transparency, Accountability and Sustainability Programme (SFTASP)											
2	**EXPENDITURES**	**41,839,789.45**	**7,461,920.00**	**11,348,020.00**	**-**	**-**	**-**	**-**	**-**	**-**	**3,200.00**
22	**OTHER RECURRENT COSTS**	**41,839,789.45**	**7,461,920.00**	**11,348,020.00**	**-**	**-**	**-**	**-**	**-**	**-**	**3,200.00**
2202	**OVERHEAD COST**	**41,839,789.45**	**7,461,920.00**	**11,348,020.00**	**-**	**-**	**-**	**-**	**-**	**-**	**3,200.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**435,000.00**	**810,560.00**	**1,233,060.00**	**-**	**-**	**-**	**-**	**-**	**-**	**500.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	190,720.00	290,120.00	-	-	-	-	-	-	100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	190,720.00	290,120.00	-	-	-	-	-	-	100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	135,000.00	190,720.00	290,120.00	-	-	-	-	-	-	100.00
22020105	HOTEL ACCOMMODATION - LOCAL	300,000.00	190,720.00	290,120.00	-	-	-	-	-	-	100.00
22020109	PER-DIEM/ESTACODES	-	47,680.00	72,580.00	-	-	-	-	-	-	100.00
220202	**UTILITIES - GENERAL**	**345,000.00**	**286,080.00**	**435,280.00**	**-**	**-**	**-**	**-**	**-**	**-**	**300.00**
22020201	ELECTRICITY CHARGES	300,000.00	190,720.00	290,120.00	-	-	-	-	-	-	100.00
22020202	TELEPHONE CHARGES	-	47,680.00	72,580.00	-	-	-	-	-	-	100.00
22020209	OTHER UTILITY CHARGES	45,000.00	47,680.00	72,580.00	-	-	-	-	-	-	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**631,000.00**	**858,240.00**	**1,305,240.00**	**-**	**-**	**-**	**-**	**-**	**-**	**400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	331,000.00	238,400.00	362,500.00	-	-	-	-	-	-	100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	190,720.00	290,120.00	-	-	-	-	-	-	100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	190,720.00	290,120.00	-	-	-	-	-	-	100.00
22020312	OTHER MATERIALS AND SUPPLIES	300,000.00	238,400.00	362,500.00	-	-	-	-	-	-	100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,204,297.65**	**1,764,160.00**	**2,682,460.00**	**-**	**-**	**-**	**-**	**-**	**-**	**500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	333,760.00	507,460.00	-	-	-	-	-	-	100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	514,000.40	333,760.00	507,460.00	-	-	-	-	-	-	100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	340,000.00	238,400.00	362,500.00	-	-	-	-	-	-	100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	435,297.25	476,800.00	725,000.00	-	-	-	-	-	-	100.00
22020406	OTHER MAINTENANCE SERVICES	615,000.00	381,440.00	580,040.00	-	-	-	-	-	-	100.00
220205	**TRAINING - GENERAL**	**397,500.00**	**238,400.00**	**362,500.00**	**-**	**-**	**-**	**-**	**-**	**-**	**100.00**
22020501	LOCAL TRAINING	397,500.00	238,400.00	362,500.00	-	-	-	-	-	-	100.00
220206	**OTHER SERVICES - GENERAL**	**1,435,000.00**	**500,640.00**	**761,440.00**	**-**	**-**	**-**	**-**	**-**	**-**	**200.00**
22020606	POSTAGES & COURIER SERVICES	-	23,840.00	36,440.00	-	-	-	-	-	-	100.00

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22020607	OFFICE SUPPORT SERVICES	1,435,000.00	476,800.00	725,000.00	-	-	-	-	-	-	100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**117,500.00**	**71,520.00**	**108,820.00**	**-**	**-**	**-**	**-**	**-**	**-**	**100.00**
22020701	FINANCIAL CONSULTING	117,500.00	71,520.00	108,820.00	-	-	-	-	-	-	100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**485,000.00**	**476,800.00**	**725,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**200.00**
22020801	MOTOR VEHICLE FUEL COST	385,000.00	238,400.00	362,500.00	-	-	-	-	-	-	100.00
22020803	PLANT / GENERATOR FUEL COST	100,000.00	238,400.00	362,500.00	-	-	-	-	-	-	100.00
220209	**FINANCIAL CHARGES - GENERAL**	**161,380.05**	**23,840.00**	**36,440.00**	**-**	**-**	**-**	**-**	**-**	**-**	**100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	161,380.05	23,840.00	36,440.00	-	-	-	-	-	-	100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**35,628,111.75**	**2,431,680.00**	**3,697,780.00**	**-**	**-**	**-**	**-**	**-**	**-**	**800.00**
22021001	REFRESHMENT & MEALS	350,000.00	238,400.00	362,500.00	-	-	-	-	-	-	100.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,075,000.00	1,239,680.00	1,884,880.00	-	-	-	-	-	-	100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	47,680.00	72,580.00	-	-	-	-	-	-	100.00
22021004	MEDICAL EXPENSES-LOCAL	140,000.00	95,360.00	145,160.00	-	-	-	-	-	-	100.00
22021007	WELFARE PACKAGES	450,000.00	476,800.00	725,000.00	-	-	-	-	-	-	100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	70,000.00	47,680.00	72,580.00	-	-	-	-	-	-	100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	75,000.00	47,680.00	72,580.00	-	-	-	-	-	-	100.00
22021025	OTHER MISCELLANEOUS EXPENSES	32,468,111.75	238,400.00	362,500.00	-	-	-	-	-	-	100.00
022200100100 - Ministry of Commerce											
2	**EXPENDITURES**	**9,854,299,124.85**	**21,443,404,840.00**	**23,838,513,440.00**	**12,076,344,579.59**	**20,649,045,500.00**	**(1,240,000,000.00)**	**19,409,045,500.00**	**-**	**19,603,136,350.00**	**19,794,882,890.00**
21	**PERSONNEL COST**	**126,732,704.20**	**168,722,600.00**	**168,722,600.00**	**215,637,080.63**	**280,427,010.00**	**-**	**280,427,010.00**	**-**	**283,231,350.00**	**283,231,490.00**
2101	**SALARY**	**76,654,243.32**	**98,803,400.00**	**98,803,400.00**	**122,592,285.58**	**153,270,080.00**	**-**	**153,270,080.00**	**-**	**154,802,790.00**	**154,802,820.00**
210101	**SALARIES AND WAGES**	**76,654,243.32**	**98,803,400.00**	**98,803,400.00**	**122,592,285.58**	**153,270,080.00**	**-**	**153,270,080.00**	**-**	**154,802,790.00**	**154,802,820.00**
21010101	BASIC-SALARY	76,654,243.32	98,803,400.00	98,803,400.00	122,592,285.58	153,270,080.00	-	153,270,080.00	-	154,802,790.00	154,802,820.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**50,078,460.88**	**69,919,200.00**	**69,919,200.00**	**93,044,795.05**	**127,156,930.00**	**-**	**127,156,930.00**	**-**	**128,428,560.00**	**128,428,670.00**
210201	**ALLOWANCES**	**50,078,460.88**	**69,919,200.00**	**69,919,200.00**	**93,044,795.05**	**123,325,160.00**	**-**	**123,325,160.00**	**-**	**124,558,470.00**	**124,558,570.00**
21020102	HOUSING/RENT ALLOWANCE	16,276,843.66	22,087,900.00	22,087,900.00	27,452,495.40	35,068,220.00	-	35,068,220.00	-	35,418,910.00	35,418,920.00
21020103	TRANSPORT ALLOWANCE	5,878,593.86	7,365,000.00	7,365,000.00	11,349,754.26	14,491,160.00	-	14,491,160.00	-	14,636,080.00	14,636,090.00
21020104	MEAL SUBSIDY	1,145,991.30	1,319,300.00	1,319,300.00	2,344,660.66	3,005,630.00	-	3,005,630.00	-	3,035,690.00	3,035,700.00
21020105	UTILITY ALLOWANCE	3,206,829.07	3,366,500.00	3,366,500.00	6,656,136.29	8,495,450.00	-	8,495,450.00	-	8,580,410.00	8,580,420.00
21020106	ENTERTAINMENT ALLOWANCE	57,829.27	108,100.00	108,100.00	116,654.85	130,520.00	-	130,520.00	-	131,830.00	131,840.00
21020107	LEAVE ALLOWANCE	6,864,275.86	9,697,100.00	9,697,100.00	11,952,306.24	13,119,330.00	-	13,119,330.00	-	13,250,530.00	13,250,540.00
21020108	DOMESTIC STAFF ALLOWANCE	1,829,027.30	1,755,300.00	1,755,300.00	3,700,894.92	4,149,080.00	-	4,149,080.00	-	4,190,580.00	4,190,590.00
21020114	TEACHING ALLOWANCE	-	-	-	-	140,910.00	-	140,910.00	-	142,320.00	142,330.00
21020135	FURNITURE ALLOWANCE	13,072,207.17	16,974,000.00	16,974,000.00	22,624,946.20	28,975,280.00	-	28,975,280.00	-	29,265,040.00	29,265,050.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,746,863.39	7,246,000.00	7,246,000.00	6,846,946.23	15,749,580.00	-	15,749,580.00	-	15,907,080.00	15,907,090.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**3,831,770.00**	**-**	**3,831,770.00**	**-**	**3,870,090.00**	**3,870,100.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	3,831,770.00	-	3,831,770.00	-	3,870,090.00	3,870,100.00
22	**OTHER RECURRENT COSTS**	**121,456,581.76**	**86,682,240.00**	**131,790,840.00**	**94,375,767.58**	**144,333,400.00**	**-**	**144,333,400.00**	**-**	**145,777,000.00**	**145,782,000.00**
2202	**OVERHEAD COST**	**121,456,581.76**	**86,682,240.00**	**131,790,840.00**	**94,375,767.58**	**144,333,400.00**	**-**	**144,333,400.00**	**-**	**145,777,000.00**	**145,782,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**11,578,830.00**	**10,728,000.00**	**16,310,700.00**	**12,078,000.00**	**12,882,000.00**	**-**	**12,882,000.00**	**-**	**13,010,900.00**	**13,011,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	1,192,000.00	1,812,300.00	1,050,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,078,830.00	5,662,000.00	8,608,200.00	7,508,000.00	6,500,000.00	-	6,500,000.00	-	6,565,000.00	6,565,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	7,000,000.00	1,788,000.00	2,718,400.00	2,000,000.00	1,788,000.00	-	1,788,000.00	-	1,805,900.00	1,806,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	715,200.00	1,087,500.00	500,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	894,000.00	1,359,300.00	1,020,000.00	894,000.00	-	894,000.00	-	903,000.00	903,100.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	238,400.00	362,500.00	-	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22020109	PER-DIEM/ESTACODES	-	238,400.00	362,500.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220202	**UTILITIES - GENERAL**	**674,975.00**	**965,520.00**	**1,468,620.00**	**529,000.00**	**1,579,400.00**	**-**	**1,579,400.00**	**-**	**1,595,300.00**	**1,595,900.00**
22020201	ELECTRICITY CHARGES	-	89,400.00	136,000.00	-	89,400.00	-	89,400.00	-	90,300.00	90,400.00
22020202	TELEPHONE CHARGES	-	35,760.00	54,460.00	-	40,000.00	-	40,000.00	-	40,400.00	40,500.00
22020203	INTERNET ACCESS CHARGES	25,000.00	35,760.00	54,460.00	-	360,000.00	-	360,000.00	-	363,600.00	363,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	94,500.00	77,480.00	117,880.00	55,800.00	360,000.00	-	360,000.00	-	363,600.00	363,700.00
22020205	WATER RATES	15,000.00	11,920.00	18,320.00	-	15,000.00	-	15,000.00	-	15,200.00	15,300.00
22020209	OTHER UTILITY CHARGES	540,475.00	715,200.00	1,087,500.00	473,200.00	715,000.00	-	715,000.00	-	722,200.00	722,300.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,124,000.00**	**4,201,800.00**	**6,388,700.00**	**3,233,500.00**	**7,110,000.00**	**-**	**7,110,000.00**	**-**	**7,181,100.00**	**7,181,700.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,260,000.00	894,000.00	1,359,300.00	930,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020302	BOOKS	-	208,600.00	317,200.00	-	220,000.00	-	220,000.00	-	222,200.00	222,300.00
22020304	MAGAZINES & PERIODICALS	115,000.00	89,400.00	136,000.00	-	90,000.00	-	90,000.00	-	90,900.00	91,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	385,000.00	715,200.00	1,087,500.00	435,000.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	189,000.00	208,600.00	317,200.00	50,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020312	OTHER MATERIALS AND SUPPLIES	2,175,000.00	2,086,000.00	3,171,500.00	1,818,500.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**11,481,675.00**	**7,867,200.00**	**11,961,500.00**	**7,723,000.00**	**14,000,000.00**	**-**	**14,000,000.00**	**-**	**14,140,000.00**	**14,140,700.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,557,000.00	2,980,000.00	4,530,700.00	3,165,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,580,000.00	1,490,000.00	2,265,400.00	1,000,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	1,396,150.00	894,000.00	1,359,300.00	1,027,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	825,000.00	715,200.00	1,087,500.00	553,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,322,200.00	894,000.00	1,359,300.00	810,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020406	OTHER MAINTENANCE SERVICES	1,752,325.00	894,000.00	1,359,300.00	1,168,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020407	MAINTENANCE OF AIRCRAFTS	49,000.00	-	-	-	-	-	-	-	-	100.00
220205	**TRAINING - GENERAL**	**1,349,000.00**	**1,490,000.00**	**2,265,500.00**	**1,500,000.00**	**2,692,000.00**	**-**	**2,692,000.00**	**-**	**2,719,000.00**	**2,719,200.00**
22020501	LOCAL TRAINING	1,349,000.00	298,000.00	453,200.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020502	INTERNATIONAL TRAINING	-	1,192,000.00	1,812,300.00	1,500,000.00	1,192,000.00	-	1,192,000.00	-	1,204,000.00	1,204,100.00
220206	**OTHER SERVICES - GENERAL**	**53,401,900.00**	**36,117,600.00**	**54,911,000.00**	**41,100,000.00**	**67,900,000.00**	**-**	**67,900,000.00**	**-**	**68,579,000.00**	**68,579,400.00**
22020601	SECURITY SERVICES	16,162,000.00	11,920,000.00	18,122,400.00	13,100,000.00	28,000,000.00	-	28,000,000.00	-	28,280,000.00	28,280,100.00

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22020605	CLEANING & FUMIGATION SERVICES	30,210,000.00	17,880,000.00	27,183,500.00	20,473,000.00	29,000,000.00	-	29,000,000.00	-	29,290,000.00	29,290,100.00
22020606	POSTAGES & COURIER SERVICES	67,900.00	357,600.00	543,800.00	410,000.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22020607	OFFICE SUPPORT SERVICES	6,962,000.00	5,960,000.00	9,061,300.00	7,117,000.00	10,500,000.00	-	10,500,000.00	-	10,605,000.00	10,605,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**4,886,612.00**	**357,600.00**	**544,200.00**	**100,000.00**	**360,000.00**	**-**	**360,000.00**	**-**	**363,600.00**	**363,900.00**
22020701	FINANCIAL CONSULTING	4,886,612.00	119,200.00	181,400.00	100,000.00	120,000.00	-	120,000.00	-	121,200.00	121,300.00
22020706	SURVEYING SERVICES	-	119,200.00	181,400.00	-	120,000.00	-	120,000.00	-	121,200.00	121,300.00
22020709	OTHER CONSULTING SERVICES	-	119,200.00	181,400.00	-	120,000.00	-	120,000.00	-	121,200.00	121,300.00
220208	**FUEL & LUBRICANTS - GENERAL**	**910,000.00**	**1,013,200.00**	**1,540,900.00**	**565,000.00**	**3,060,000.00**	**-**	**3,060,000.00**	**-**	**3,090,600.00**	**3,091,000.00**
22020801	MOTOR VEHICLE FUEL COST	265,000.00	298,000.00	453,200.00	85,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	35,000.00	357,600.00	543,800.00	225,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020803	PLANT / GENERATOR FUEL COST	610,000.00	298,000.00	453,200.00	255,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020806	COOKING GAS/FUEL COST	-	59,600.00	90,700.00	-	60,000.00	-	60,000.00	-	60,600.00	60,700.00
220209	**FINANCIAL CHARGES - GENERAL**	**194,839.76**	**119,200.00**	**181,400.00**	**38,642.58**	**150,000.00**	**-**	**150,000.00**	**-**	**151,500.00**	**151,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	194,839.76	119,200.00	181,400.00	38,642.58	150,000.00	-	150,000.00	-	151,500.00	151,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**32,854,750.00**	**23,822,120.00**	**36,218,320.00**	**27,508,625.00**	**34,600,000.00**	**-**	**34,600,000.00**	**-**	**34,946,000.00**	**34,947,000.00**
22021001	REFRESHMENT & MEALS	35,000.00	208,600.00	317,200.00	125,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	155,000.00	357,600.00	543,800.00	145,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021003	PUBLICITY & ADVERTISEMENTS	170,000.00	357,600.00	543,800.00	220,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021004	MEDICAL EXPENSES-LOCAL	1,079,000.00	894,000.00	1,359,300.00	810,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021007	WELFARE PACKAGES	524,000.00	429,120.00	652,420.00	210,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	200,000.00	357,600.00	543,800.00	90,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021009	SPORTING ACTIVITIES	40,000.00	59,600.00	90,700.00	45,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,595,000.00	1,490,000.00	2,265,400.00	365,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,410,000.00	1,788,000.00	2,718,400.00	2,417,500.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	24,646,750.00	17,880,000.00	27,183,500.00	23,081,125.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
23	**CAPITAL EXPENDITURE**	**9,606,109,838.89**	**21,188,000,000.00**	**23,538,000,000.00**	**11,766,331,731.38**	**20,224,285,090.00**	**(1,240,000,000.00)**	**18,984,285,090.00**	**-**	**19,174,128,000.00**	**19,365,869,400.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**26,000,000.00**	**26,000,000.00**	**-**	**5,000,000.00**	**-**	**5,000,000.00**	**-**	**5,050,000.00**	**5,100,500.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**26,000,000.00**	**26,000,000.00**	**-**	**5,000,000.00**	**-**	**5,000,000.00**	**-**	**5,050,000.00**	**5,100,500.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	6,000,000.00	6,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
2302	**CONSTRUCTION / PROVISION**	**9,536,795,308.39**	**21,037,500,000.00**	**21,037,500,000.00**	**11,733,136,056.38**	**17,624,285,090.00**	**350,000,000.00**	**17,974,285,090.00**	**-**	**17,649,028,000.00**	**17,825,518,400.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**9,536,795,308.39**	**21,037,500,000.00**	**21,037,500,000.00**	**11,733,136,056.38**	**17,624,285,090.00**	**350,000,000.00**	**17,974,285,090.00**	**-**	**17,649,028,000.00**	**17,825,518,400.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	2,026,500,000.00	1,226,500,000.00	342,974,209.84	700,000,000.00	350,000,000.00	1,050,000,000.00	-	555,500,000.00	561,055,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23020124	CONSTRUCTION OF MARKETS/PARKS	9,536,795,308.39	19,000,000,000.00	19,800,000,000.00	11,390,161,846.54	16,924,285,090.00	-	16,924,285,090.00	-	17,093,528,000.00	17,264,463,400.00
2303	**REHABILITATION / REPAIRS**	**-**	**60,000,000.00**	**1,810,000,000.00**	**-**	**1,700,000,000.00**	**(1,155,000,000.00)**	**545,000,000.00**	**-**	**1,121,100,000.00**	**1,132,311,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**60,000,000.00**	**1,810,000,000.00**	**-**	**1,700,000,000.00**	**(1,155,000,000.00)**	**545,000,000.00**	**-**	**1,121,100,000.00**	**1,132,311,000.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	30,000,000.00	1,280,000,000.00	-	700,000,000.00	(590,000,000.00)	110,000,000.00	-	111,100,000.00	112,211,000.00
23030124	REHABILITATION/REPAIRS-MARKETS/PARKS	-	30,000,000.00	530,000,000.00	-	1,000,000,000.00	(565,000,000.00)	435,000,000.00	-	1,010,000,000.00	1,020,100,000.00
2305	**OTHER CAPITAL PROJECTS**	**69,314,530.50**	**64,500,000.00**	**664,500,000.00**	**33,195,675.00**	**895,000,000.00**	**(435,000,000.00)**	**460,000,000.00**	**-**	**398,950,000.00**	**402,939,500.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**69,314,530.50**	**64,500,000.00**	**664,500,000.00**	**33,195,675.00**	**895,000,000.00**	**(435,000,000.00)**	**460,000,000.00**	**-**	**398,950,000.00**	**402,939,500.00**
23050101	RESEARCH AND DEVELOPMENT	-	10,000,000.00	10,000,000.00	-	10,000,000.00	30,000,000.00	40,000,000.00	-	10,100,000.00	10,201,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	-	-	25,000,000.00	25,000,000.00	-	-	-
23050103	MONITORING AND EVALUATION	-	3,000,000.00	3,000,000.00	-	75,000,000.00	-	75,000,000.00	-	75,750,000.00	76,507,500.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITES	69,314,530.50	50,000,000.00	150,000,000.00	15,426,175.00	300,000,000.00	(50,000,000.00)	250,000,000.00	-	252,500,000.00	255,025,000.00
23050105	PURCHASE OF SHARES	-	500,000.00	500,000.00	-	-	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	1,000,000.00	501,000,000.00	17,769,500.00	510,000,000.00	(440,000,000.00)	70,000,000.00	-	60,600,000.00	61,206,000.00
022201900100 - Jimeta Ultra Modern Market Office											
2	**EXPENDITURES**	**450,000.00**	**88,633,600.00**	**119,568,400.00**	**-**	**118,490,800.00**	**-**	**118,490,800.00**	**-**	**119,677,200.00**	**119,680,510.00**
21	**PERSONNEL COST**	**450,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
2101	**SALARY**	**450,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
210101	**SALARIES AND WAGES**	**450,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
21010101	BASIC-SALARY	450,000.00	-	-	-	-	-	-	-	-	10.00
22	**OTHER RECURRENT COSTS**	**-**	**88,633,600.00**	**119,568,400.00**	**-**	**118,490,800.00**	**-**	**118,490,800.00**	**-**	**119,677,200.00**	**119,680,500.00**
2202	**OVERHEAD COST**	**-**	**88,633,600.00**	**119,568,400.00**	**-**	**118,490,800.00**	**-**	**118,490,800.00**	**-**	**119,677,200.00**	**119,680,500.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**8,397,200.00**	**11,328,100.00**	**-**	**11,328,100.00**	**-**	**11,328,100.00**	**-**	**11,441,500.00**	**11,441,900.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	5,000,000.00	6,745,000.00	-	6,745,000.00	-	6,745,000.00	-	6,812,500.00	6,812,600.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	1,251,600.00	1,688,500.00	-	1,688,500.00	-	1,688,500.00	-	1,705,400.00	1,705,500.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	1,251,600.00	1,688,500.00	-	1,688,500.00	-	1,688,500.00	-	1,705,400.00	1,705,500.00
22020109	PER-DIEM/ESTACODES	-	894,000.00	1,206,100.00	-	1,206,100.00	-	1,206,100.00	-	1,218,200.00	1,218,300.00
220202	**UTILITIES - GENERAL**	**-**	**2,682,000.00**	**3,618,200.00**	**-**	**3,618,200.00**	**-**	**3,618,200.00**	**-**	**3,654,500.00**	**3,654,700.00**
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	2,145,600.00	2,894,500.00	-	2,894,500.00	-	2,894,500.00	-	2,923,500.00	2,923,600.00
22020209	OTHER UTILITY CHARGES	-	536,400.00	723,700.00	-	723,700.00	-	723,700.00	-	731,000.00	731,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**5,324,400.00**	**7,182,800.00**	**-**	**7,182,800.00**	**-**	**7,182,800.00**	**-**	**7,254,700.00**	**7,255,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	3,000,000.00	4,047,000.00	-	4,047,000.00	-	4,047,000.00	-	4,087,500.00	4,087,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	894,000.00	1,206,100.00	-	1,206,100.00	-	1,206,100.00	-	1,218,200.00	1,218,300.00
22020312	OTHER MATERIALS AND SUPPLIES	-	1,430,400.00	1,929,700.00	-	1,929,700.00	-	1,929,700.00	-	1,949,000.00	1,949,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**13,325,400.00**	**17,976,300.00**	**-**	**16,898,700.00**	**-**	**16,898,700.00**	**-**	**17,068,000.00**	**17,068,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	358,600.00	483,800.00	-	483,800.00	-	483,800.00	-	488,700.00	488,800.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	5,000,000.00	6,745,000.00	-	6,745,000.00	-	6,745,000.00	-	6,812,500.00	6,812,600.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	6,000,000.00	8,094,000.00	-	8,094,000.00	-	8,094,000.00	-	8,175,000.00	8,175,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	894,000.00	1,206,100.00	-	128,500.00	-	128,500.00	-	129,800.00	129,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	178,800.00	241,300.00	-	241,300.00	-	241,300.00	-	243,800.00	243,900.00
22020406	OTHER MAINTENANCE SERVICES	-	894,000.00	1,206,100.00	-	1,206,100.00	-	1,206,100.00	-	1,218,200.00	1,218,300.00
220205	**TRAINING - GENERAL**	**-**	**20,894,000.00**	**28,186,100.00**	**-**	**28,186,100.00**	**-**	**28,186,100.00**	**-**	**28,468,000.00**	**28,468,200.00**
22020501	LOCAL TRAINING	-	894,000.00	1,206,100.00	-	1,206,100.00	-	1,206,100.00	-	1,218,200.00	1,218,300.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	20,000,000.00	26,980,000.00	-	26,980,000.00	-	26,980,000.00	-	27,249,800.00	27,249,900.00
220206	**OTHER SERVICES - GENERAL**	**-**	**12,000,000.00**	**16,188,000.00**	**-**	**16,188,000.00**	**-**	**16,188,000.00**	**-**	**16,350,000.00**	**16,350,300.00**
22020601	SECURITY SERVICES	-	2,000,000.00	2,698,000.00	-	2,698,000.00	-	2,698,000.00	-	2,725,000.00	2,725,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	2,500,000.00	3,372,500.00	-	3,372,500.00	-	3,372,500.00	-	3,406,300.00	3,406,400.00
22020607	OFFICE SUPPORT SERVICES	-	7,500,000.00	10,117,500.00	-	10,117,500.00	-	10,117,500.00	-	10,218,700.00	10,218,800.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**3,576,000.00**	**4,824,200.00**	**-**	**4,824,200.00**	**-**	**4,824,200.00**	**-**	**4,872,600.00**	**4,872,800.00**
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	1,788,000.00	2,412,100.00	-	2,412,100.00	-	2,412,100.00	-	2,436,300.00	2,436,400.00
22020709	OTHER CONSULTING SERVICES	-	1,788,000.00	2,412,100.00	-	2,412,100.00	-	2,412,100.00	-	2,436,300.00	2,436,400.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**1,252,600.00**	**1,689,900.00**	**-**	**1,689,900.00**	**-**	**1,689,900.00**	**-**	**1,706,900.00**	**1,707,100.00**
22020801	MOTOR VEHICLE FUEL COST	-	894,000.00	1,206,100.00	-	1,206,100.00	-	1,206,100.00	-	1,218,200.00	1,218,300.00
22020803	PLANT / GENERATOR FUEL COST	-	358,600.00	483,800.00	-	483,800.00	-	483,800.00	-	488,700.00	488,800.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**178,800.00**	**241,300.00**	**-**	**241,300.00**	**-**	**241,300.00**	**-**	**243,800.00**	**243,900.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	178,800.00	241,300.00	-	241,300.00	-	241,300.00	-	243,800.00	243,900.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**21,003,200.00**	**28,333,500.00**	**-**	**28,333,500.00**	**-**	**28,333,500.00**	**-**	**28,617,200.00**	**28,618,000.00**
22021001	REFRESHMENT & MEALS	-	2,000,000.00	2,698,000.00	-	2,698,000.00	-	2,698,000.00	-	2,725,000.00	2,725,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	7,000,000.00	9,443,000.00	-	9,443,000.00	-	9,443,000.00	-	9,537,500.00	9,537,600.00
22021003	PUBLICITY & ADVERTISEMENTS	-	1,000,000.00	1,349,000.00	-	1,349,000.00	-	1,349,000.00	-	1,362,500.00	1,362,600.00
22021004	MEDICAL EXPENSES-LOCAL	-	715,200.00	964,900.00	-	964,900.00	-	964,900.00	-	974,600.00	974,700.00
22021007	WELFARE PACKAGES	-	2,000,000.00	2,698,000.00	-	2,698,000.00	-	2,698,000.00	-	2,725,000.00	2,725,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	1,500,000.00	2,023,500.00	-	2,023,500.00	-	2,023,500.00	-	2,043,800.00	2,043,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	5,000,000.00	6,745,000.00	-	6,745,000.00	-	6,745,000.00	-	6,812,500.00	6,812,600.00
22021026	MONITORING AND EVALUATION RECURRENT	-	1,788,000.00	2,412,100.00	-	2,412,100.00	-	2,412,100.00	-	2,436,300.00	2,436,400.00
022202000100 - Jimeta Ultra-Modern Shopping Mall											
2	**EXPENDITURES**	**-**	**-**	**-**	**-**	**118,490,800.00**	**-**	**118,490,800.00**	**-**	**119,677,200.00**	**119,680,500.00**
22	**OTHER RECURRENT COSTS**	**-**	**-**	**-**	**-**	**118,490,800.00**	**-**	**118,490,800.00**	**-**	**119,677,200.00**	**119,680,500.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2202	**OVERHEAD COST**	**-**	**-**	**-**	**-**	**118,490,800.00**	**-**	**118,490,800.00**	**-**	**119,677,200.00**	**119,680,500.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**-**	**-**	**-**	**11,328,100.00**	**-**	**11,328,100.00**	**-**	**11,441,500.00**	**11,441,900.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	6,745,000.00	-	6,745,000.00	-	6,812,500.00	6,812,600.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	-	1,688,500.00	-	1,688,500.00	-	1,705,400.00	1,705,500.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	-	1,688,500.00	-	1,688,500.00	-	1,705,400.00	1,705,500.00
22020109	PER-DIEM/ESTACODES	-	-	-	-	1,206,100.00	-	1,206,100.00	-	1,218,200.00	1,218,300.00
220202	**UTILITIES - GENERAL**	**-**	**-**	**-**	**-**	**3,618,200.00**	**-**	**3,618,200.00**	**-**	**3,654,500.00**	**3,654,700.00**
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	-	-	2,894,500.00	-	2,894,500.00	-	2,923,500.00	2,923,600.00
22020209	OTHER UTILITY CHARGES	-	-	-	-	723,700.00	-	723,700.00	-	731,000.00	731,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**-**	**-**	**-**	**7,182,800.00**	**-**	**7,182,800.00**	**-**	**7,254,700.00**	**7,255,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	-	4,047,000.00	-	4,047,000.00	-	4,087,500.00	4,087,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	-	1,206,100.00	-	1,206,100.00	-	1,218,200.00	1,218,300.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	-	1,929,700.00	-	1,929,700.00	-	1,949,000.00	1,949,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**16,898,700.00**	**-**	**16,898,700.00**	**-**	**17,068,000.00**	**17,068,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	-	483,800.00	-	483,800.00	-	488,700.00	488,800.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	6,745,000.00	-	6,745,000.00	-	6,812,500.00	6,812,600.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	8,094,000.00	-	8,094,000.00	-	8,175,000.00	8,175,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	-	128,500.00	-	128,500.00	-	129,800.00	129,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	-	241,300.00	-	241,300.00	-	243,800.00	243,900.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	-	1,206,100.00	-	1,206,100.00	-	1,218,200.00	1,218,300.00
220205	**TRAINING - GENERAL**	**-**	**-**	**-**	**-**	**28,186,100.00**	**-**	**28,186,100.00**	**-**	**28,468,000.00**	**28,468,200.00**
22020501	LOCAL TRAINING	-	-	-	-	1,206,100.00	-	1,206,100.00	-	1,218,200.00	1,218,300.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	-	26,980,000.00	-	26,980,000.00	-	27,249,800.00	27,249,900.00
220206	**OTHER SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**16,188,000.00**	**-**	**16,188,000.00**	**-**	**16,350,000.00**	**16,350,300.00**
22020601	SECURITY SERVICES	-	-	-	-	2,698,000.00	-	2,698,000.00	-	2,725,000.00	2,725,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	3,372,500.00	-	3,372,500.00	-	3,406,300.00	3,406,400.00
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	10,117,500.00	-	10,117,500.00	-	10,218,700.00	10,218,800.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**4,824,200.00**	**-**	**4,824,200.00**	**-**	**4,872,600.00**	**4,872,800.00**
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	2,412,100.00	-	2,412,100.00	-	2,436,300.00	2,436,400.00
22020709	OTHER CONSULTING SERVICES	-	-	-	-	2,412,100.00	-	2,412,100.00	-	2,436,300.00	2,436,400.00

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220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**-**	**-**	**-**	**1,689,900.00**	**-**	**1,689,900.00**	**-**	**1,706,900.00**	**1,707,100.00**
22020801	MOTOR VEHICLE FUEL COST	-	-	-	-	1,206,100.00	-	1,206,100.00	-	1,218,200.00	1,218,300.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	-	483,800.00	-	483,800.00	-	488,700.00	488,800.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**-**	**-**	**-**	**241,300.00**	**-**	**241,300.00**	**-**	**243,800.00**	**243,900.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	-	241,300.00	-	241,300.00	-	243,800.00	243,900.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**-**	**-**	**-**	**28,333,500.00**	**-**	**28,333,500.00**	**-**	**28,617,200.00**	**28,618,000.00**
22021001	REFRESHMENT & MEALS	-	-	-	-	2,698,000.00	-	2,698,000.00	-	2,725,000.00	2,725,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	9,443,000.00	-	9,443,000.00	-	9,537,500.00	9,537,600.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	-	1,349,000.00	-	1,349,000.00	-	1,362,500.00	1,362,600.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	-	964,900.00	-	964,900.00	-	974,600.00	974,700.00
22021007	WELFARE PACKAGES	-	-	-	-	2,698,000.00	-	2,698,000.00	-	2,725,000.00	2,725,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	2,023,500.00	-	2,023,500.00	-	2,043,800.00	2,043,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	-	6,745,000.00	-	6,745,000.00	-	6,812,500.00	6,812,600.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	-	2,412,100.00	-	2,412,100.00	-	2,436,300.00	2,436,400.00
022900100100 - Ministry of Transportation											
2	**EXPENDITURES**	**103,146,913.49**	**388,049,100.00**	**1,025,437,500.00**	**209,989,149.86**	**701,494,170.00**	**(280,000,000.00)**	**421,494,170.00**	**-**	**425,709,350.00**	**427,935,160.00**
21	**PERSONNEL COST**	**66,450,750.49**	**99,369,100.00**	**99,369,100.00**	**99,770,945.78**	**111,494,170.00**	**-**	**111,494,170.00**	**-**	**112,609,150.00**	**112,609,260.00**
2101	**SALARY**	**43,742,148.13**	**52,083,100.00**	**52,083,100.00**	**53,388,574.23**	**58,662,560.00**	**-**	**58,662,560.00**	**-**	**59,249,190.00**	**59,249,220.00**
210101	**SALARIES AND WAGES**	**43,742,148.13**	**52,083,100.00**	**52,083,100.00**	**53,388,574.23**	**58,662,560.00**	**-**	**58,662,560.00**	**-**	**59,249,190.00**	**59,249,220.00**
21010101	BASIC-SALARY	43,742,148.13	52,083,100.00	52,083,100.00	53,388,574.23	58,662,560.00	-	58,662,560.00	-	59,249,190.00	59,249,220.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**22,708,602.36**	**47,286,000.00**	**47,286,000.00**	**46,382,371.55**	**52,831,610.00**	**-**	**52,831,610.00**	**-**	**53,359,960.00**	**53,360,040.00**
210201	**ALLOWANCES**	**22,708,602.36**	**47,286,000.00**	**47,286,000.00**	**46,382,371.55**	**51,372,740.00**	**-**	**51,372,740.00**	**-**	**51,886,500.00**	**51,886,570.00**
21020102	HOUSING/RENT ALLOWANCE	7,790,007.48	12,102,500.00	12,102,500.00	12,215,306.42	13,422,050.00	-	13,422,050.00	-	13,556,280.00	13,556,290.00
21020103	TRANSPORT ALLOWANCE	3,744,019.38	5,332,400.00	5,332,400.00	6,270,993.65	6,938,190.00	-	6,938,190.00	-	7,007,580.00	7,007,590.00
21020104	MEAL SUBSIDY	798,651.36	1,103,600.00	1,103,600.00	1,364,667.79	1,511,580.00	-	1,511,580.00	-	1,526,700.00	1,526,710.00
21020105	UTILITY ALLOWANCE	1,914,480.63	5,362,400.00	5,362,400.00	3,264,305.11	3,589,850.00	-	3,589,850.00	-	3,625,750.00	3,625,760.00
21020107	LEAVE ALLOWANCE	3,396,105.69	5,239,500.00	5,239,500.00	5,299,114.57	6,452,880.00	-	6,452,880.00	-	6,517,410.00	6,517,420.00
21020135	FURNITURE ALLOWANCE	4,225,337.82	6,638,600.00	6,638,600.00	6,428,864.07	7,242,590.00	-	7,242,590.00	-	7,315,020.00	7,315,030.00
21020145	OTHER ALLOWANCES AND BENEFITS	840,000.00	11,507,000.00	11,507,000.00	11,539,119.94	12,215,600.00	-	12,215,600.00	-	12,337,760.00	12,337,770.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,458,870.00**	**-**	**1,458,870.00**	**-**	**1,473,460.00**	**1,473,470.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,458,870.00	-	1,458,870.00	-	1,473,460.00	1,473,470.00
22	**OTHER RECURRENT COSTS**	**36,696,163.00**	**47,680,000.00**	**72,493,400.00**	**100,268,204.08**	**90,000,000.00**	**-**	**90,000,000.00**	**-**	**90,900,200.00**	**90,903,900.00**
2202	**OVERHEAD COST**	**36,696,163.00**	**47,680,000.00**	**72,493,400.00**	**100,268,204.08**	**90,000,000.00**	**-**	**90,000,000.00**	**-**	**90,900,200.00**	**90,903,900.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**472,180.00**	**2,056,200.00**	**3,126,300.00**	**13,075,400.00**	**8,500,000.00**	**-**	**8,500,000.00**	**-**	**8,585,000.00**	**8,585,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	864,200.00	1,314,000.00	5,879,600.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	472,180.00	1,192,000.00	1,812,300.00	7,195,800.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
220202	**UTILITIES - GENERAL**	**343,000.00**	**1,132,400.00**	**1,721,800.00**	**4,166,000.00**	**5,900,000.00**	**-**	**5,900,000.00**	**-**	**5,959,000.00**	**5,959,200.00**
22020203	INTERNET ACCESS CHARGES	-	238,400.00	362,500.00	1,095,000.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22020209	OTHER UTILITY CHARGES	343,000.00	894,000.00	1,359,300.00	3,071,000.00	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,555,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,056,300.00**	**5,185,200.00**	**7,883,800.00**	**1,988,500.00**	**9,540,000.00**	**-**	**9,540,000.00**	**-**	**9,635,400.00**	**9,635,900.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,136,300.00	596,000.00	906,200.00	377,000.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	19,500.00	298,000.00	453,200.00	270,000.00	540,000.00	-	540,000.00	-	545,400.00	545,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	445,000.00	119,200.00	181,400.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	2,980,000.00	4,530,700.00	-	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
22020312	OTHER MATERIALS AND SUPPLIES	455,500.00	1,192,000.00	1,812,300.00	1,341,500.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,858,900.00**	**5,185,200.00**	**7,883,900.00**	**62,196,855.00**	**32,374,400.00**	**-**	**32,374,400.00**	**-**	**32,698,200.00**	**32,698,800.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	400,000.00	298,000.00	453,200.00	20,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	70,000.00	894,000.00	1,359,300.00	308,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	1,788,000.00	2,718,400.00	800,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	701,000.00	1,192,000.00	1,812,300.00	1,227,500.00	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	20,000.00	119,200.00	181,400.00	17,000.00	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22020406	OTHER MAINTENANCE SERVICES	1,667,900.00	894,000.00	1,359,300.00	59,824,355.00	25,624,400.00	-	25,624,400.00	-	25,880,700.00	25,880,800.00
220205	**TRAINING - GENERAL**	**-**	**298,000.00**	**453,200.00**	**259,000.00**	**300,000.00**	**-**	**300,000.00**	**-**	**303,000.00**	**303,100.00**
22020501	LOCAL TRAINING	-	298,000.00	453,200.00	259,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220206	**OTHER SERVICES - GENERAL**	**2,870,000.00**	**2,384,000.00**	**3,624,800.00**	**1,986,000.00**	**4,450,000.00**	**-**	**4,450,000.00**	**-**	**4,494,500.00**	**4,494,800.00**
22020605	CLEANING & FUMIGATION SERVICES	40,000.00	119,200.00	181,400.00	6,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020606	POSTAGES & COURIER SERVICES	-	59,600.00	90,700.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020607	OFFICE SUPPORT SERVICES	2,830,000.00	2,205,200.00	3,352,700.00	1,980,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**393,000.00**	**16,688,000.00**	**25,371,500.00**	**3,074,000.00**	**1,710,600.00**	**-**	**1,710,600.00**	**-**	**1,727,800.00**	**1,728,100.00**
22020701	FINANCIAL CONSULTING	34,500.00	8,940,000.00	13,591,800.00	680,000.00	450,000.00	-	450,000.00	-	454,500.00	454,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	117,500.00	1,788,000.00	2,718,400.00	417,500.00	60,600.00	-	60,600.00	-	61,300.00	61,400.00
22020709	OTHER CONSULTING SERVICES	241,000.00	5,960,000.00	9,061,300.00	1,976,500.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,991,000.00**	**1,728,400.00**	**2,628,300.00**	**1,010,000.00**	**3,400,000.00**	**-**	**3,400,000.00**	**-**	**3,434,000.00**	**3,434,400.00**
22020801	MOTOR VEHICLE FUEL COST	2,185,000.00	894,000.00	1,359,300.00	590,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	796,000.00	596,000.00	906,200.00	420,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020803	PLANT / GENERATOR FUEL COST	10,000.00	119,200.00	181,400.00	-	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22020806	COOKING GAS/FUEL COST	-	119,200.00	181,400.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**41,595.00**	**29,800.00**	**45,400.00**	**7,449.08**	**5,000.00**	**-**	**5,000.00**	**-**	**5,100.00**	**5,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	41,595.00	29,800.00	45,400.00	7,449.08	5,000.00	-	5,000.00	-	5,100.00	5,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**24,670,188.00**	**12,992,800.00**	**19,754,400.00**	**12,505,000.00**	**23,820,000.00**	**-**	**23,820,000.00**	**-**	**24,058,200.00**	**24,059,200.00**
22021001	REFRESHMENT & MEALS	110,000.00	298,000.00	453,200.00	260,000.00	750,000.00	-	750,000.00	-	757,500.00	757,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	596,000.00	906,200.00	130,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021003	PUBLICITY & ADVERTISEMENTS	805,000.00	476,800.00	725,000.00	130,000.00	70,000.00	-	70,000.00	-	70,700.00	70,800.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021004	MEDICAL EXPENSES-LOCAL	600,000.00	1,788,000.00	2,718,400.00	2,270,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22021007	WELFARE PACKAGES	2,365,000.00	2,384,000.00	3,624,500.00	2,377,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	520,000.00	298,000.00	453,200.00	240,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	476,800.00	725,000.00	1,115,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	119,200.00	181,400.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	596,000.00	906,200.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	20,270,188.00	5,960,000.00	9,061,300.00	5,983,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
23	**CAPITAL EXPENDITURE**	**-**	**241,000,000.00**	**853,575,000.00**	**9,950,000.00**	**500,000,000.00**	**(280,000,000.00)**	**220,000,000.00**	**-**	**222,200,000.00**	**224,422,000.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**110,000,000.00**	**672,575,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**110,000,000.00**	**672,575,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010105	PURCHASE OF MOTOR VEHICLES	-	50,000,000.00	-	-	-	-	-	-	-	-
23010108	PURCHASE OF BUSES	-	60,000,000.00	672,575,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**86,000,000.00**	**86,000,000.00**	**9,950,000.00**	**500,000,000.00**	**(280,000,000.00)**	**220,000,000.00**	**-**	**222,200,000.00**	**224,422,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**86,000,000.00**	**86,000,000.00**	**9,950,000.00**	**500,000,000.00**	**(280,000,000.00)**	**220,000,000.00**	**-**	**222,200,000.00**	**224,422,000.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
23020124	CONSTRUCTION OF MARKETS/PARKS	-	41,000,000.00	41,000,000.00	9,950,000.00	500,000,000.00	(280,000,000.00)	220,000,000.00	-	222,200,000.00	224,422,000.00
2303	**REHABILITATION / REPAIRS**	**-**	**30,000,000.00**	**80,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**30,000,000.00**	**80,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	15,000,000.00	65,000,000.00	-	-	-	-	-	-	-
23030124	REHABILITATION/REPAIRS-MARKETS/PARKS	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**15,000,000.00**	**15,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**15,000,000.00**	**15,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
022905300100 - Adamawa State Transport Board											
2	**EXPENDITURES**	**1,807,058.63**	**849,389,420.00**	**556,805,320.00**	**46,460,596.33**	**407,319,370.00**	**-**	**407,319,370.00**	**-**	**411,393,320.00**	**411,397,520.00**
21	**PERSONNEL COST**	**1,807,058.63**	**30,377,900.00**	**30,377,900.00**	**6,875,881.63**	**50,410,870.00**	**-**	**50,410,870.00**	**-**	**50,915,020.00**	**50,915,120.00**
2101	**SALARY**	**1,807,058.63**	**5,659,400.00**	**5,659,400.00**	**-**	**5,942,370.00**	**-**	**5,942,370.00**	**-**	**6,001,800.00**	**6,001,820.00**
210101	**SALARIES AND WAGES**	**1,807,058.63**	**5,659,400.00**	**5,659,400.00**	**-**	**5,942,370.00**	**-**	**5,942,370.00**	**-**	**6,001,800.00**	**6,001,820.00**
21010101	BASIC-SALARY	1,807,058.63	5,659,400.00	5,659,400.00	-	5,942,370.00	-	5,942,370.00	-	6,001,800.00	6,001,820.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**24,718,500.00**	**24,718,500.00**	**6,875,881.63**	**44,468,500.00**	**-**	**44,468,500.00**	**-**	**44,913,220.00**	**44,913,300.00**
210201	**ALLOWANCES**	**-**	**24,718,500.00**	**24,718,500.00**	**6,875,881.63**	**44,468,500.00**	**-**	**44,468,500.00**	**-**	**44,913,220.00**	**44,913,300.00**
21020102	HOUSING/RENT ALLOWANCE	-	1,371,200.00	1,371,200.00	-	1,439,760.00	-	1,439,760.00	-	1,454,160.00	1,454,170.00
21020103	TRANSPORT ALLOWANCE	-	423,100.00	423,100.00	-	444,260.00	-	444,260.00	-	448,710.00	448,720.00
21020104	MEAL SUBSIDY	-	139,900.00	139,900.00	-	146,900.00	-	146,900.00	-	148,370.00	148,380.00
21020105	UTILITY ALLOWANCE	-	215,200.00	215,200.00	-	225,960.00	-	225,960.00	-	228,220.00	228,230.00
21020107	LEAVE ALLOWANCE	-	476,600.00	476,600.00	-	500,430.00	-	500,430.00	-	505,440.00	505,450.00
21020112	HARZARD ALLOWANCE	-	88,800.00	88,800.00	-	93,240.00	-	93,240.00	-	94,180.00	94,190.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020135	FURNITURE ALLOWANCE	-	1,078,300.00	1,078,300.00	-	1,132,220.00	-	1,132,220.00	-	1,143,550.00	1,143,560.00
21020145	OTHER ALLOWANCES AND BENEFITS	-	20,925,400.00	20,925,400.00	6,875,881.63	40,485,730.00	-	40,485,730.00	-	40,890,590.00	40,890,600.00
22	**OTHER RECURRENT COSTS**	**-**	**206,436,520.00**	**313,852,420.00**	**39,584,714.70**	**356,908,500.00**	**-**	**356,908,500.00**	**-**	**360,478,300.00**	**360,482,400.00**
2202	**OVERHEAD COST**	**-**	**206,436,520.00**	**313,852,420.00**	**39,584,714.70**	**356,908,500.00**	**-**	**356,908,500.00**	**-**	**360,478,300.00**	**360,482,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**1,311,200.00**	**1,993,700.00**	**385,000.00**	**1,993,700.00**	**-**	**1,993,700.00**	**-**	**2,013,700.00**	**2,013,900.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	715,200.00	1,087,500.00	-	1,087,500.00	-	1,087,500.00	-	1,098,400.00	1,098,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	596,000.00	906,200.00	385,000.00	906,200.00	-	906,200.00	-	915,300.00	915,400.00
220202	**UTILITIES - GENERAL**	**-**	**1,490,000.00**	**2,265,400.00**	**-**	**2,265,400.00**	**-**	**2,265,400.00**	**-**	**2,288,100.00**	**2,288,200.00**
22020201	ELECTRICITY CHARGES	-	1,490,000.00	2,265,400.00	-	2,265,400.00	-	2,265,400.00	-	2,288,100.00	2,288,200.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**2,086,000.00**	**3,171,500.00**	**1,962,500.00**	**3,171,500.00**	**-**	**3,171,500.00**	**-**	**3,203,300.00**	**3,203,400.00**
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	2,086,000.00	3,171,500.00	1,962,500.00	3,171,500.00	-	3,171,500.00	-	3,203,300.00	3,203,400.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**43,549,720.00**	**66,210,220.00**	**23,555,400.00**	**71,910,300.00**	**-**	**71,910,300.00**	**-**	**72,629,600.00**	**72,630,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	30,318,520.00	46,094,020.00	19,980,400.00	46,094,100.00	-	46,094,100.00	-	46,555,100.00	46,555,200.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	1,788,000.00	2,718,400.00	-	2,718,400.00	-	2,718,400.00	-	2,745,600.00	2,745,700.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	2,682,000.00	4,077,700.00	1,740,500.00	4,077,700.00	-	4,077,700.00	-	4,118,500.00	4,118,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	1,609,200.00	2,446,600.00	183,000.00	2,446,600.00	-	2,446,600.00	-	2,471,100.00	2,471,200.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	2,384,000.00	3,624,500.00	-	3,624,500.00	-	3,624,500.00	-	3,660,800.00	3,660,900.00
22020406	OTHER MAINTENANCE SERVICES	-	4,768,000.00	7,249,000.00	1,651,500.00	7,249,000.00	-	7,249,000.00	-	7,321,500.00	7,321,600.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	-	-	-	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020414	MAINTENANCE OF SOFTWARE	-	-	-	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220205	**TRAINING - GENERAL**	**-**	**3,576,000.00**	**5,436,800.00**	**-**	**9,433,600.00**	**-**	**9,433,600.00**	**-**	**9,528,000.00**	**9,528,300.00**
22020501	LOCAL TRAINING	-	3,576,000.00	5,436,800.00	-	3,933,600.00	-	3,933,600.00	-	3,973,000.00	3,973,100.00
22020503	OTHER TRAININGS	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
220206	**OTHER SERVICES - GENERAL**	**-**	**29,800,000.00**	**45,305,700.00**	**5,504,440.19**	**36,940,000.00**	**-**	**36,940,000.00**	**-**	**37,309,400.00**	**37,309,800.00**
22020601	SECURITY SERVICES	-	-	-	-	2,400,000.00	-	2,400,000.00	-	2,424,000.00	2,424,100.00
22020603	RESIDENTIAL RENT	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22020607	OFFICE SUPPORT SERVICES	-	29,800,000.00	45,305,700.00	5,504,440.19	31,290,000.00	-	31,290,000.00	-	31,602,900.00	31,603,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**2,300,000.00**	**-**	**2,300,000.00**	**-**	**2,323,000.00**	**2,323,300.00**
22020703	LEGAL SERVICES	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020705	ARCHITECTURAL SERVICES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020709	OTHER CONSULTING SERVICES	-	-	-	-	800,000.00	-	800,000.00	-	808,000.00	808,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**120,690,000.00**	**183,488,000.00**	**1,189,600.00**	**120,352,000.00**	**-**	**120,352,000.00**	**-**	**121,555,600.00**	**121,555,800.00**
22020801	MOTOR VEHICLE FUEL COST	-	119,200,000.00	181,222,600.00	1,189,600.00	118,564,000.00	-	118,564,000.00	-	119,749,700.00	119,749,800.00
22020803	PLANT / GENERATOR FUEL COST	-	1,490,000.00	2,265,400.00	-	1,788,000.00	-	1,788,000.00	-	1,805,900.00	1,806,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**178,800.00**	**272,000.00**	**71,274.51**	**3,765,000.00**	**-**	**3,765,000.00**	**-**	**3,802,700.00**	**3,802,900.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	178,800.00	272,000.00	71,274.51	765,000.00	-	765,000.00	-	772,700.00	772,800.00
22020902	INSURANCE PREMIUM	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**3,754,800.00**	**5,709,100.00**	**6,916,500.00**	**104,777,000.00**	**-**	**104,777,000.00**	**-**	**105,824,900.00**	**105,826,300.00**
22021001	REFRESHMENT & MEALS	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	953,600.00	1,450,000.00	250,000.00	2,051,000.00	-	2,051,000.00	-	2,071,600.00	2,071,700.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021007	WELFARE PACKAGES	-	715,200.00	1,087,500.00	1,200,000.00	14,400,000.00	-	14,400,000.00	-	14,544,000.00	14,544,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22021022	YOUTH CORPERS ALLOWANCE	-	-	-	-	360,000.00	-	360,000.00	-	363,600.00	363,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	298,000.00	453,200.00	-	1,257,000.00	-	1,257,000.00	-	1,269,600.00	1,269,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	1,788,000.00	2,718,400.00	5,466,500.00	47,409,000.00	-	47,409,000.00	-	47,883,100.00	47,883,200.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021028	PROVISION FOR OUTSTANDING LIABILITIES	-	-	-	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22021031	SETTLEMENT OF LIABILITY	-	-	-	-	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
23	**CAPITAL EXPENDITURE**	**-**	**612,575,000.00**	**212,575,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**612,575,000.00**	**212,575,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**612,575,000.00**	**212,575,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010107	PURCHASE OF TRUCKS	-	612,575,000.00	212,575,000.00	-	-	-	-	-	-	-
023300100100 - Ministry of Mineral Resources Development											
2	**EXPENDITURES**	**44,028,823.71**	**892,981,520.00**	**542,289,220.00**	**45,828,255.26**	**361,864,320.00**	**-**	**361,864,320.00**	**-**	**365,483,860.00**	**368,517,190.00**
21	**PERSONNEL COST**	**14,064,278.30**	**14,101,500.00**	**14,101,500.00**	**16,704,934.19**	**19,309,420.00**	**-**	**19,309,420.00**	**-**	**19,502,560.00**	**19,502,690.00**
2101	**SALARY**	**11,006,414.49**	**5,659,400.00**	**5,659,400.00**	**6,822,610.95**	**7,961,000.00**	**-**	**7,961,000.00**	**-**	**8,040,610.00**	**8,040,640.00**
210101	**SALARIES AND WAGES**	**11,006,414.49**	**5,659,400.00**	**5,659,400.00**	**6,822,610.95**	**7,961,000.00**	**-**	**7,961,000.00**	**-**	**8,040,610.00**	**8,040,640.00**
21010101	BASIC-SALARY	11,006,414.49	5,659,400.00	5,659,400.00	6,822,610.95	7,961,000.00	-	7,961,000.00	-	8,040,610.00	8,040,640.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**3,057,863.81**	**8,442,100.00**	**8,442,100.00**	**9,882,323.24**	**11,348,420.00**	**-**	**11,348,420.00**	**-**	**11,461,950.00**	**11,462,050.00**
210201	**ALLOWANCES**	**3,057,863.81**	**8,442,100.00**	**8,442,100.00**	**9,882,323.24**	**11,172,650.00**	**-**	**11,172,650.00**	**-**	**11,284,420.00**	**11,284,510.00**
21020102	HOUSING/RENT ALLOWANCE	872,408.49	1,371,200.00	1,371,200.00	1,329,740.27	1,608,600.00	-	1,608,600.00	-	1,624,690.00	1,624,700.00
21020103	TRANSPORT ALLOWANCE	310,180.38	423,100.00	423,100.00	575,022.54	693,420.00	-	693,420.00	-	700,360.00	700,370.00
21020104	MEAL SUBSIDY	62,555.46	139,900.00	139,900.00	123,237.14	148,580.00	-	148,580.00	-	150,070.00	150,080.00
21020105	UTILITY ALLOWANCE	165,499.20	215,200.00	215,200.00	327,385.22	395,540.00	-	395,540.00	-	399,500.00	399,510.00
21020107	LEAVE ALLOWANCE	331,627.71	476,600.00	476,600.00	552,160.48	699,510.00	-	699,510.00	-	706,510.00	706,520.00
21020112	HARZARD ALLOWANCE	45,000.00	88,800.00	88,800.00	30,000.00	52,400.00	-	52,400.00	-	52,930.00	52,940.00
21020114	TEACHING ALLOWANCE	-	-	-	-	109,830.00	-	109,830.00	-	110,930.00	110,940.00
21020135	FURNITURE ALLOWANCE	684,368.70	1,078,300.00	1,078,300.00	1,032,826.96	1,256,540.00	-	1,256,540.00	-	1,269,110.00	1,269,120.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020145	OTHER ALLOWANCES AND BENEFITS	586,223.87	4,649,000.00	4,649,000.00	5,911,950.63	6,208,230.00	-	6,208,230.00	-	6,270,320.00	6,270,330.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**175,770.00**	**-**	**175,770.00**	**-**	**177,530.00**	**177,540.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	175,770.00	-	175,770.00	-	177,530.00	177,540.00
22	**OTHER RECURRENT COSTS**	**29,964,545.41**	**17,880,020.00**	**27,187,720.00**	**29,123,321.07**	**42,554,900.00**	**-**	**42,554,900.00**	**-**	**42,981,300.00**	**42,984,500.00**
2202	**OVERHEAD COST**	**29,964,545.41**	**17,880,020.00**	**27,187,720.00**	**29,123,321.07**	**42,554,900.00**	**-**	**42,554,900.00**	**-**	**42,981,300.00**	**42,984,500.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,900,000.00**	**4,392,440.00**	**6,678,340.00**	**5,700,000.00**	**8,298,300.00**	**-**	**8,298,300.00**	**-**	**8,381,400.00**	**8,381,700.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,700,000.00	2,902,440.00	4,412,840.00	5,700,000.00	2,486,000.00	-	2,486,000.00	-	2,510,900.00	2,511,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	200,000.00	1,192,000.00	1,812,300.00	-	1,812,300.00	-	1,812,300.00	-	1,830,500.00	1,830,600.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	298,000.00	453,200.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
220202	**UTILITIES - GENERAL**	**30,000.00**	**375,480.00**	**571,180.00**	**462,500.00**	**353,200.00**	**-**	**353,200.00**	**-**	**356,900.00**	**357,200.00**
22020201	ELECTRICITY CHARGES	-	59,600.00	90,700.00	-	90,700.00	-	90,700.00	-	91,700.00	91,800.00
22020202	TELEPHONE CHARGES	-	17,880.00	27,280.00	10,000.00	10,000.00	-	10,000.00	-	10,100.00	10,200.00
22020209	OTHER UTILITY CHARGES	30,000.00	298,000.00	453,200.00	452,500.00	252,500.00	-	252,500.00	-	255,100.00	255,200.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**248,000.00**	**894,000.00**	**1,359,300.00**	**2,003,800.00**	**1,071,400.00**	**-**	**1,071,400.00**	**-**	**1,082,200.00**	**1,082,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	248,000.00	894,000.00	1,359,300.00	2,003,800.00	1,071,400.00	-	1,071,400.00	-	1,082,200.00	1,082,300.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,468,500.00**	**894,000.00**	**1,359,800.00**	**2,324,700.00**	**739,500.00**	**315,000.00**	**1,054,500.00**	**-**	**1,065,200.00**	**1,065,600.00**
22020402	MAINTENANCE OF OFFICE FURNITURE	3,530,000.00	298,000.00	453,200.00	263,000.00	203,000.00	-	203,000.00	-	205,100.00	205,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	983,500.00	119,200.00	181,400.00	1,807,200.00	279,000.00	315,000.00	594,000.00	-	600,000.00	600,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	50,000.00	357,600.00	543,800.00	150,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020406	OTHER MAINTENANCE SERVICES	1,905,000.00	119,200.00	181,400.00	104,500.00	107,500.00	-	107,500.00	-	108,600.00	108,700.00
220205	**TRAINING - GENERAL**	**50,000.00**	**1,370,800.00**	**2,084,300.00**	**4,712,400.00**	**880,000.00**	**14,900,000.00**	**15,780,000.00**	**-**	**15,937,800.00**	**15,938,000.00**
22020501	LOCAL TRAINING	-	178,800.00	272,000.00	-	100,000.00	2,900,000.00	3,000,000.00	-	3,030,000.00	3,030,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	50,000.00	1,192,000.00	1,812,300.00	4,712,400.00	780,000.00	12,000,000.00	12,780,000.00	-	12,907,800.00	12,907,900.00
220206	**OTHER SERVICES - GENERAL**	**1,477,300.00**	**1,752,240.00**	**2,664,240.00**	**3,882,800.00**	**24,662,800.00**	**(17,771,100.00)**	**6,891,700.00**	**-**	**6,960,700.00**	**6,960,900.00**
22020605	CLEANING & FUMIGATION SERVICES	202,300.00	178,800.00	272,000.00	237,800.00	67,800.00	-	67,800.00	-	68,500.00	68,600.00
22020607	OFFICE SUPPORT SERVICES	1,275,000.00	1,573,440.00	2,392,240.00	3,645,000.00	24,595,000.00	(17,771,100.00)	6,823,900.00	-	6,892,200.00	6,892,300.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**894,000.00**	**1,360,000.00**	**165,000.00**	**618,200.00**	**-**	**618,200.00**	**-**	**624,500.00**	**625,000.00**
22020701	FINANCIAL CONSULTING	-	119,200.00	181,400.00	80,000.00	80,000.00	-	80,000.00	-	80,800.00	80,900.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	178,800.00	272,000.00	20,000.00	20,000.00	-	20,000.00	-	20,200.00	20,300.00
22020703	LEGAL SERVICES	-	178,800.00	272,000.00	45,000.00	35,000.00	-	35,000.00	-	35,400.00	35,500.00
22020706	SURVEYING SERVICES	-	298,000.00	453,200.00	-	453,200.00	-	453,200.00	-	457,800.00	457,900.00
22020709	OTHER CONSULTING SERVICES	-	119,200.00	181,400.00	20,000.00	30,000.00	-	30,000.00	-	30,300.00	30,400.00
220208	**FUEL & LUBRICANTS - GENERAL**	**570,000.00**	**619,840.00**	**942,640.00**	**2,550,000.00**	**720,000.00**	**-**	**720,000.00**	**-**	**727,200.00**	**727,400.00**
22020801	MOTOR VEHICLE FUEL COST	310,000.00	119,200.00	181,400.00	1,950,000.00	420,000.00	-	420,000.00	-	424,200.00	424,300.00
22020803	PLANT / GENERATOR FUEL COST	260,000.00	500,640.00	761,240.00	600,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220209	**FINANCIAL CHARGES - GENERAL**	**15,345.41**	**88,830.00**	**135,230.00**	**9,321.07**	**78,700.00**	**43,100.00**	**121,800.00**	-	**123,100.00**	**123,300.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	15,345.41	41,720.00	63,520.00	9,321.07	6,900.00	43,100.00	50,000.00	-	50,500.00	50,600.00
22020904	OTHER CRF BANK CHARGES	-	47,110.00	71,710.00	-	71,800.00	-	71,800.00	-	72,600.00	72,700.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**19,205,400.00**	**6,598,390.00**	**10,032,690.00**	**7,312,800.00**	**5,132,800.00**	**2,513,000.00**	**7,645,800.00**	-	**7,722,300.00**	**7,723,100.00**
22021001	REFRESHMENT & MEALS	159,500.00	178,800.00	272,000.00	180,000.00	140,000.00	-	140,000.00	-	141,400.00	141,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	170,000.00	178,800.00	272,000.00	716,000.00	656,000.00	-	656,000.00	-	662,600.00	662,700.00
22021003	PUBLICITY & ADVERTISEMENTS	90,000.00	178,800.00	272,000.00	105,000.00	55,000.00	245,000.00	300,000.00	-	303,000.00	303,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	596,000.00	906,200.00	50,000.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22021007	WELFARE PACKAGES	975,000.00	834,400.00	1,268,600.00	982,000.00	732,000.00	2,268,000.00	3,000,000.00	-	3,030,000.00	3,030,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	150,000.00	298,000.00	453,200.00	80,000.00	80,000.00	-	80,000.00	-	80,800.00	80,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	16,894,900.00	4,154,790.00	6,316,690.00	5,149,800.00	3,369,800.00	-	3,369,800.00	-	3,403,500.00	3,403,600.00
22021026	MONITORING AND EVALUATION RECURRENT	766,000.00	178,800.00	272,000.00	50,000.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
23	**CAPITAL EXPENDITURE**	**-**	**861,000,000.00**	**501,000,000.00**	**-**	**300,000,000.00**	**-**	**300,000,000.00**	**-**	**303,000,000.00**	**306,030,000.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**43,000,000.00**	**33,000,000.00**	**-**	**-**	**10,000,000.00**	**10,000,000.00**	**-**	**10,100,000.00**	**10,201,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**43,000,000.00**	**33,000,000.00**	**-**	**-**	**10,000,000.00**	**10,000,000.00**	**-**	**10,100,000.00**	**10,201,000.00**
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
23010133	PURCHASES OF SURVEYING EQUIPMENT	-	23,000,000.00	13,000,000.00	-	-	10,000,000.00	10,000,000.00	-	10,100,000.00	10,201,000.00
2302	**CONSTRUCTION / PROVISION**	**-**	**110,000,000.00**	**110,000,000.00**	**-**	**-**	**180,000,000.00**	**180,000,000.00**	**-**	**181,800,000.00**	**183,618,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**110,000,000.00**	**110,000,000.00**	**-**	**-**	**180,000,000.00**	**180,000,000.00**	**-**	**181,800,000.00**	**183,618,000.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	110,000,000.00	110,000,000.00	-	-	180,000,000.00	180,000,000.00	-	181,800,000.00	183,618,000.00
2303	**REHABILITATION / REPAIRS**	**-**	**20,000,000.00**	**20,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**20,000,000.00**	**20,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030141	REHABILITATION/REPAIRS- OFFICE EQUIPMENTS	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**688,000,000.00**	**338,000,000.00**	**-**	**300,000,000.00**	**(190,000,000.00)**	**110,000,000.00**	**-**	**111,100,000.00**	**112,211,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**688,000,000.00**	**338,000,000.00**	**-**	**300,000,000.00**	**(190,000,000.00)**	**110,000,000.00**	**-**	**111,100,000.00**	**112,211,000.00**
23050101	RESEARCH AND DEVELOPMENT	-	688,000,000.00	338,000,000.00	-	300,000,000.00	(190,000,000.00)	110,000,000.00	-	111,100,000.00	112,211,000.00
023305100100 - Guyuk Cement Company											
2	**EXPENDITURES**	**-**	**842,400.00**	**842,400.00**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
21	**PERSONNEL COST**	**-**	**842,400.00**	**842,400.00**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**842,400.00**	**842,400.00**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
210201	**ALLOWANCES**	**-**	**842,400.00**	**842,400.00**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
21020145	OTHER ALLOWANCES AND BENEFITS	-	842,400.00	842,400.00	-	-	-	-	-	-	10.00
023305200100 - Adamawa State Mining Company											
2	**EXPENDITURES**	**20,499,715.45**	**1,455,573,180.00**	**566,880,180.00**	**602,243,311.30**	**37,388,800.00**	**600,000,000.00**	**637,388,800.00**	**-**	**696,501,070.00**	**703,091,790.00**
21	**PERSONNEL COST**	**-**	**670,800.00**	**670,800.00**	**1,800,000.00**	**5,996,100.00**	**-**	**5,996,100.00**	**-**	**6,056,070.00**	**6,056,090.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2101	**SALARY**	-	-	-	-	-	-	-	-	-	**10.00**
210101	**SALARIES AND WAGES**	-	-	-	-	-	-	-	-	-	**10.00**
21010101	BASIC-SALARY	-	-	-	-	-	-	-	-	-	10.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	-	**670,800.00**	**670,800.00**	**1,800,000.00**	**5,996,100.00**	-	**5,996,100.00**	-	**6,056,070.00**	**6,056,080.00**
210201	**ALLOWANCES**	-	**670,800.00**	**670,800.00**	**1,800,000.00**	**5,996,100.00**	-	**5,996,100.00**	-	**6,056,070.00**	**6,056,080.00**
21020145	OTHER ALLOWANCES AND BENEFITS	-	670,800.00	670,800.00	1,800,000.00	5,996,100.00	-	5,996,100.00	-	6,056,070.00	6,056,080.00
22	**OTHER RECURRENT COSTS**	**12,706,015.45**	**17,880,080.00**	**27,187,080.00**	**23,977,771.54**	**31,392,700.00**	-	**31,392,700.00**	-	**31,706,800.00**	**31,710,100.00**
2202	**OVERHEAD COST**	**12,706,015.45**	**17,880,080.00**	**27,187,080.00**	**23,977,771.54**	**31,392,700.00**	-	**31,392,700.00**	-	**31,706,800.00**	**31,710,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,500,000.00**	**6,307,610.00**	**9,590,310.00**	**8,137,000.00**	**5,000,000.00**	-	**5,000,000.00**	-	**5,050,000.00**	**5,050,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	1,686,740.00	2,564,540.00	3,230,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	45,000.00	1,677,860.00	2,550,960.00	3,699,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	777,780.00	1,182,580.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	764,320.00	1,162,120.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,150,000.00	822,510.00	1,250,610.00	638,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020109	PER-DIEM/ESTACODES	105,000.00	578,400.00	879,500.00	570,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220202	**UTILITIES - GENERAL**	**550,000.00**	**483,350.00**	**735,450.00**	**128,000.00**	**742,900.00**	-	**742,900.00**	-	**750,400.00**	**750,900.00**
22020201	ELECTRICITY CHARGES	160,000.00	149,000.00	226,700.00	-	226,700.00	-	226,700.00	-	229,000.00	229,100.00
22020202	TELEPHONE CHARGES	30,000.00	56,620.00	86,120.00	-	86,200.00	-	86,200.00	-	87,100.00	87,200.00
22020203	INTERNET ACCESS CHARGES	190,000.00	89,990.00	136,990.00	38,000.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020205	WATER RATES	-	71,520.00	108,820.00	-	180,000.00	-	180,000.00	-	181,800.00	181,900.00
22020209	OTHER UTILITY CHARGES	170,000.00	116,220.00	176,820.00	90,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**981,900.00**	**877,040.00**	**1,333,740.00**	**512,300.00**	**1,200,000.00**	-	**1,200,000.00**	-	**1,212,000.00**	**1,212,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	526,900.00	268,500.00	408,300.00	221,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	85,000.00	310,510.00	472,210.00	70,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	300,000.00	238,400.00	362,500.00	221,300.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	70,000.00	59,630.00	90,730.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,468,300.00**	**1,153,140.00**	**1,753,740.00**	**1,012,600.00**	**2,120,000.00**	-	**2,120,000.00**	-	**2,141,200.00**	**2,141,800.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	260,000.00	149,330.00	227,130.00	120,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	125,000.00	131,130.00	199,430.00	110,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	50,000.00	226,990.00	345,290.00	150,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	462,300.00	170,070.00	258,570.00	167,000.00	220,000.00	-	220,000.00	-	222,200.00	222,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	106,000.00	124,270.00	188,970.00	120,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020406	OTHER MAINTENANCE SERVICES	465,000.00	351,350.00	534,350.00	345,600.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220205	**TRAINING - GENERAL**	**173,628.00**	**1,311,200.00**	**1,993,600.00**	**205,000.00**	**1,000,000.00**	**-**	**1,000,000.00**	**-**	**1,010,000.00**	**1,010,100.00**
22020501	LOCAL TRAINING	173,628.00	1,311,200.00	1,993,600.00	205,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220206	**OTHER SERVICES - GENERAL**	**-**	**416,010.00**	**632,810.00**	**260,000.00**	**600,000.00**	**-**	**600,000.00**	**-**	**606,000.00**	**606,200.00**
22020601	SECURITY SERVICES	-	153,770.00	233,970.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020607	OFFICE SUPPORT SERVICES	-	262,240.00	398,840.00	260,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**690,000.00**	**1,306,320.00**	**1,986,420.00**	**380,000.00**	**1,579,800.00**	**9,500,000.00**	**11,079,800.00**	**-**	**11,190,700.00**	**11,191,000.00**
22020701	FINANCIAL CONSULTING	175,000.00	587,840.00	893,840.00	180,000.00	893,900.00	-	893,900.00	-	902,900.00	903,000.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	410,000.00	596,300.00	906,700.00	100,000.00	500,000.00	(500,000.00)	-	-	-	100.00
22020706	SURVEYING SERVICES	105,000.00	122,180.00	185,880.00	100,000.00	185,900.00	10,000,000.00	10,185,900.00	-	10,287,800.00	10,287,900.00
220208	**FUEL & LUBRICANTS - GENERAL**	**195,000.00**	**506,660.00**	**770,460.00**	**2,160,200.00**	**1,400,000.00**	**-**	**1,400,000.00**	**-**	**1,414,000.00**	**1,414,200.00**
22020801	MOTOR VEHICLE FUEL COST	145,000.00	238,400.00	362,500.00	1,920,200.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	50,000.00	268,260.00	407,960.00	240,000.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**19,187.45**	**58,860.00**	**89,560.00**	**28,171.54**	**50,000.00**	**-**	**50,000.00**	**-**	**50,500.00**	**50,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	19,187.45	58,860.00	89,560.00	28,171.54	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,128,000.00**	**5,459,890.00**	**8,300,990.00**	**11,154,500.00**	**17,700,000.00**	**(9,500,000.00)**	**8,200,000.00**	**-**	**8,282,000.00**	**8,282,300.00**
22021001	REFRESHMENT & MEALS	270,000.00	1,126,500.00	1,712,700.00	940,500.00	2,000,000.00	(1,500,000.00)	500,000.00	-	505,000.00	505,100.00
22021007	WELFARE PACKAGES	625,000.00	351,800.00	534,900.00	230,000.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	6,233,000.00	3,981,590.00	6,053,390.00	9,984,000.00	15,000,000.00	(8,000,000.00)	7,000,000.00	-	7,070,000.00	7,070,100.00
23	**CAPITAL EXPENDITURE**	**7,793,700.00**	**1,437,022,300.00**	**539,022,300.00**	**576,465,539.76**	**-**	**600,000,000.00**	**600,000,000.00**	**-**	**658,738,200.00**	**665,325,600.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**36,646,600.00**	**36,646,600.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**36,646,600.00**	**36,646,600.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010107	PURCHASE OF TRUCKS	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
23010119	PURCHASE OF POWER GENERATING SET	-	5,587,000.00	5,587,000.00	-	-	-	-	-	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	14,000,000.00	14,000,000.00	-	-	-	-	-	-	-
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	12,059,600.00	12,059,600.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**501,805,600.00**	**103,805,600.00**	**-**	**-**	**600,000,000.00**	**600,000,000.00**	**-**	**658,738,200.00**	**665,325,600.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**501,805,600.00**	**103,805,600.00**	**-**	**-**	**600,000,000.00**	**600,000,000.00**	**-**	**658,738,200.00**	**665,325,600.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	501,805,600.00	103,805,600.00	-	-	600,000,000.00	600,000,000.00	-	658,738,200.00	665,325,600.00
2303	**REHABILITATION / REPAIRS**	**-**	**3,001,500.00**	**3,001,500.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**3,001,500.00**	**3,001,500.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	3,001,500.00	3,001,500.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**7,793,700.00**	**895,568,600.00**	**395,568,600.00**	**576,465,539.76**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**7,793,700.00**	**895,568,600.00**	**395,568,600.00**	**576,465,539.76**	**-**	**-**	**-**	**-**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	7,793,700.00	763,318,600.00	263,318,600.00	576,465,539.76	-	-	-	-	-	-

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23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	132,250,000.00	132,250,000.00	-	-	-	-	-	-	-
023400100100 - Ministry of Works											
2	**EXPENDITURES**	**59,677,287,297.62**	**88,737,728,830.00**	**129,555,489,230.00**	**95,385,828,068.91**	**119,139,587,680.00**	**1,300,000,000.00**	**120,439,587,680.00**	**-**	**107,858,798,840.00**	**108,906,798,390.00**
21	**PERSONNEL COST**	**111,600,201.21**	**197,936,100.00**	**197,936,100.00**	**147,467,030.53**	**167,672,950.00**	**-**	**167,672,950.00**	**-**	**169,349,740.00**	**169,349,890.00**
2101	**SALARY**	**67,115,215.45**	**100,687,700.00**	**100,687,700.00**	**81,818,194.35**	**91,000,350.00**	**-**	**91,000,350.00**	**-**	**91,910,360.00**	**91,910,390.00**
210101	**SALARIES AND WAGES**	**67,115,215.45**	**100,687,700.00**	**100,687,700.00**	**81,818,194.35**	**91,000,350.00**	**-**	**91,000,350.00**	**-**	**91,910,360.00**	**91,910,390.00**
21010101	BASIC-SALARY	67,115,215.45	100,687,700.00	100,687,700.00	81,818,194.35	91,000,350.00	-	91,000,350.00	-	91,910,360.00	91,910,390.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**44,484,985.76**	**97,248,400.00**	**97,248,400.00**	**65,648,836.18**	**76,672,600.00**	**-**	**76,672,600.00**	**-**	**77,439,380.00**	**77,439,500.00**
210201	**ALLOWANCES**	**44,484,985.76**	**97,248,400.00**	**97,248,400.00**	**65,648,836.18**	**74,471,060.00**	**-**	**74,471,060.00**	**-**	**75,215,820.00**	**75,215,930.00**
21020102	HOUSING/RENT ALLOWANCE	13,795,437.56	24,493,500.00	24,493,500.00	18,720,001.97	20,820,980.00	-	20,820,980.00	-	21,029,190.00	21,029,200.00
21020103	TRANSPORT ALLOWANCE	4,655,436.26	7,199,800.00	7,199,800.00	7,740,516.04	8,686,440.00	-	8,686,440.00	-	8,773,310.00	8,773,320.00
21020104	MEAL SUBSIDY	876,062.08	1,260,300.00	1,260,300.00	1,577,946.77	1,763,690.00	-	1,763,690.00	-	1,781,330.00	1,781,340.00
21020105	UTILITY ALLOWANCE	2,713,756.28	4,319,800.00	4,319,800.00	4,547,768.03	5,082,420.00	-	5,082,420.00	-	5,133,250.00	5,133,260.00
21020106	ENTERTAINMENT ALLOWANCE	237,719.08	711,000.00	711,000.00	111,252.60	138,390.00	-	138,390.00	-	139,780.00	139,790.00
21020107	LEAVE ALLOWANCE	5,801,567.29	10,804,800.00	10,804,800.00	8,166,213.58	10,010,070.00	-	10,010,070.00	-	10,110,180.00	10,110,190.00
21020108	DOMESTIC STAFF ALLOWANCE	3,671,629.23	9,224,500.00	9,224,500.00	3,292,903.24	4,117,680.00	-	4,117,680.00	-	4,158,860.00	4,158,870.00
21020114	TEACHING ALLOWANCE	-	-	-	-	383,460.00	-	383,460.00	-	387,300.00	387,310.00
21020135	FURNITURE ALLOWANCE	10,861,289.20	17,739,400.00	17,739,400.00	15,343,365.64	16,863,530.00	-	16,863,530.00	-	17,032,170.00	17,032,180.00
21020138	ADMIN ALLOWANCE	103,989.16	292,100.00	292,100.00	-	-	-	-	-	-	10.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,768,099.62	21,203,200.00	21,203,200.00	6,148,868.31	6,604,400.00	-	6,604,400.00	-	6,670,450.00	6,670,460.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**2,201,540.00**	**-**	**2,201,540.00**	**-**	**2,223,560.00**	**2,223,570.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	2,201,540.00	-	2,201,540.00	-	2,223,560.00	2,223,570.00
22	**OTHER RECURRENT COSTS**	**1,673,509,181.92**	**1,503,792,730.00**	**1,546,553,130.00**	**1,532,992,332.69**	**1,659,608,300.00**	**100,000,000.00**	**1,759,608,300.00**	**-**	**1,777,206,000.00**	**1,777,210,300.00**
2202	**OVERHEAD COST**	**1,673,509,181.92**	**1,503,792,730.00**	**1,546,553,130.00**	**1,532,992,332.69**	**1,659,608,300.00**	**100,000,000.00**	**1,759,608,300.00**	**-**	**1,777,206,000.00**	**1,777,210,300.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,943,720.00**	**860,170.00**	**870,170.00**	**27,808,544.00**	**42,247,300.00**	**-**	**42,247,300.00**	**-**	**42,670,000.00**	**42,670,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	36,240.00	36,640.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,943,720.00	230,300.00	233,000.00	5,648,544.00	11,127,000.00	-	11,127,000.00	-	11,238,300.00	11,238,400.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	230,300.00	233,000.00	-	230,300.00	-	230,300.00	-	232,700.00	232,800.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	134,940.00	136,440.00	-	134,000.00	-	134,000.00	-	135,400.00	135,500.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	222,190.00	224,790.00	22,160,000.00	30,700,000.00	-	30,700,000.00	-	31,007,000.00	31,007,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	6,200.00	6,300.00	-	6,000.00	-	6,000.00	-	6,100.00	6,200.00
220202	**UTILITIES - GENERAL**	**1,000,000.00**	**90,630.00**	**91,730.00**	**-**	**128,400.00**	**-**	**128,400.00**	**-**	**130,000.00**	**130,600.00**
22020201	ELECTRICITY CHARGES	-	54,840.00	55,440.00	-	54,000.00	-	54,000.00	-	54,600.00	54,700.00
22020202	TELEPHONE CHARGES	-	4,300.00	4,400.00	-	4,000.00	-	4,000.00	-	4,100.00	4,200.00
22020203	INTERNET ACCESS CHARGES	-	12,400.00	12,600.00	-	12,400.00	-	12,400.00	-	12,600.00	12,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	12,400.00	12,600.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020205	WATER RATES	-	2,870.00	2,870.00	-	3,000.00	-	3,000.00	-	3,100.00	3,200.00
22020209	OTHER UTILITY CHARGES	1,000,000.00	3,820.00	3,820.00	-	5,000.00	-	5,000.00	-	5,100.00	5,200.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**183,000.00**	**252,720.00**	**255,620.00**	**2,888,300.00**	**5,810,000.00**	**-**	**5,810,000.00**	**-**	**5,868,200.00**	**5,868,500.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	183,000.00	216,470.00	218,970.00	2,258,700.00	2,301,000.00	-	2,301,000.00	-	2,324,100.00	2,324,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	8,590.00	8,690.00	-	9,000.00	-	9,000.00	-	9,100.00	9,200.00
22020312	OTHER MATERIALS AND SUPPLIES	-	27,660.00	27,960.00	629,600.00	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**692,100.00**	**151,640.00**	**153,240.00**	**510,500.00**	**9,513,500.00**	**100,000,000.00**	**109,513,500.00**	**-**	**110,608,800.00**	**110,609,400.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	32,900.00	33,200.00	159,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	7,630.00	7,630.00	-	1,000,000.00	37,685,200.00	38,685,200.00	-	39,072,100.00	39,072,200.00
22020403	MAINTENANCE OF OFFICE FURNITURE	20,000.00	8,110.00	8,110.00	12,000.00	10,000.00	62,314,800.00	62,324,800.00	-	62,948,100.00	62,948,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	39,100.00	39,600.00	25,500.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	14,310.00	14,510.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020406	OTHER MAINTENANCE SERVICES	672,100.00	49,590.00	50,190.00	314,000.00	1,003,500.00	-	1,003,500.00	-	1,013,600.00	1,013,700.00
220205	**TRAINING - GENERAL**	**52,000.00**	**41,490.00**	**41,990.00**	**-**	**50,000.00**	**-**	**50,000.00**	**-**	**50,500.00**	**50,600.00**
22020501	LOCAL TRAINING	52,000.00	41,490.00	41,990.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220206	**OTHER SERVICES - GENERAL**	**3,877,000.00**	**3,198,860.00**	**13,064,860.00**	**9,800,000.00**	**20,079,400.00**	**-**	**20,079,400.00**	**-**	**20,280,300.00**	**20,280,600.00**
22020605	CLEANING & FUMIGATION SERVICES	79,000.00	54,360.00	55,060.00	-	54,400.00	-	54,400.00	-	55,000.00	55,100.00
22020606	POSTAGES & COURIER SERVICES	-	1,910.00	1,910.00	-	20,000.00	-	20,000.00	-	20,200.00	20,300.00
22020607	OFFICE SUPPORT SERVICES	3,798,000.00	3,142,590.00	13,007,890.00	9,800,000.00	20,005,000.00	-	20,005,000.00	-	20,205,100.00	20,205,200.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**60,927.70**	**255,130.00**	**257,830.00**	**-**	**255,200.00**	**-**	**255,200.00**	**-**	**258,000.00**	**258,600.00**
22020701	FINANCIAL CONSULTING	50,927.70	82,970.00	83,870.00	-	83,000.00	-	83,000.00	-	83,900.00	84,000.00
22020703	LEGAL SERVICES	10,000.00	17,170.00	17,370.00	-	17,200.00	-	17,200.00	-	17,400.00	17,500.00
22020704	ENGINEERING SERVICES	-	8,590.00	8,690.00	-	8,600.00	-	8,600.00	-	8,700.00	8,800.00
22020705	ARCHITECTURAL SERVICES	-	5,730.00	5,730.00	-	5,700.00	-	5,700.00	-	5,800.00	5,900.00
22020706	SURVEYING SERVICES	-	5,730.00	5,730.00	-	5,800.00	-	5,800.00	-	5,900.00	6,000.00
22020709	OTHER CONSULTING SERVICES	-	134,940.00	136,440.00	-	134,900.00	-	134,900.00	-	136,300.00	136,400.00
220208	**FUEL & LUBRICANTS - GENERAL**	**8,804,000.00**	**5,125,610.00**	**19,859,310.00**	**14,902,000.00**	**25,100,100.00**	**-**	**25,100,100.00**	**-**	**25,351,200.00**	**25,351,400.00**
22020801	MOTOR VEHICLE FUEL COST	8,804,000.00	5,108,920.00	19,842,420.00	14,902,000.00	25,083,400.00	-	25,083,400.00	-	25,334,300.00	25,334,400.00
22020803	PLANT / GENERATOR FUEL COST	-	16,690.00	16,890.00	-	16,700.00	-	16,700.00	-	16,900.00	17,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**27,918.58**	**23,130.00**	**23,430.00**	**22,330.93**	**25,000.00**	**-**	**25,000.00**	**-**	**25,300.00**	**25,400.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	27,918.58	23,130.00	23,430.00	22,330.93	25,000.00	-	25,000.00	-	25,300.00	25,400.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,653,868,515.64**	**1,493,793,350.00**	**1,511,934,950.00**	**1,477,060,657.76**	**1,556,399,400.00**	**-**	**1,556,399,400.00**	**-**	**1,571,963,700.00**	**1,571,964,600.00**
22021001	REFRESHMENT & MEALS	278,500.00	134,940.00	136,440.00	190,000.00	207,000.00	-	207,000.00	-	209,100.00	209,200.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	4,300.00	4,400.00	-	4,400.00	-	4,400.00	-	4,500.00	4,600.00
22021003	PUBLICITY & ADVERTISEMENTS	210,000.00	396,700.00	401,400.00	240,000.00	553,000.00	-	553,000.00	-	558,600.00	558,700.00
22021004	MEDICAL EXPENSES-LOCAL	-	32,800.00	33,200.00	-	30,000.00	-	30,000.00	-	30,300.00	30,400.00
22021007	WELFARE PACKAGES	320,000.00	470,130.00	475,630.00	1,250,000.00	575,000.00	-	575,000.00	-	580,800.00	580,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	269,870.00	273,070.00	-	5,269,800.00	-	5,269,800.00	-	5,322,500.00	5,322,600.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021025	OTHER MISCELLANEOUS EXPENSES	5,682,590.29	1,544,360.00	5,455,860.00	19,656,760.00	45,096,500.00	-	45,096,500.00	-	45,547,500.00	45,547,600.00
22021026	MONITORING AND EVALUATION RECURRENT	793,680.00	940,250.00	951,250.00	200,000.00	460,000.00	-	460,000.00	-	464,600.00	464,700.00
22021031	SETTLEMENT OF LIABILITY	1,646,583,745.35	1,490,000,000.00	1,504,203,700.00	1,455,523,897.76	1,504,203,700.00	-	1,504,203,700.00	-	1,519,245,800.00	1,519,245,900.00
23	**CAPITAL EXPENDITURE**	**57,892,177,914.49**	**87,036,000,000.00**	**127,811,000,000.00**	**93,705,368,705.69**	**117,312,306,430.00**	**1,200,000,000.00**	**118,512,306,430.00**	**-**	**105,912,243,100.00**	**106,960,238,200.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**2,080,000,000.00**	**1,580,000,000.00**	**1,121,580,798.92**	**580,000,000.00**	**-**	**580,000,000.00**	**-**	**585,800,000.00**	**591,658,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**2,080,000,000.00**	**1,580,000,000.00**	**1,121,580,798.92**	**580,000,000.00**	**-**	**580,000,000.00**	**-**	**585,800,000.00**	**591,658,000.00**
23010107	PURCHASE OF TRUCKS	-	80,000,000.00	80,000,000.00	-	80,000,000.00	-	80,000,000.00	-	80,800,000.00	81,608,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	2,000,000,000.00	1,500,000,000.00	1,121,580,798.92	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
2302	**CONSTRUCTION / PROVISION**	**48,672,638,345.57**	**68,291,000,000.00**	**106,866,000,000.00**	**75,194,976,972.72**	**94,193,432,570.00**	**(425,780,000.00)**	**93,767,652,570.00**	**-**	**87,459,367,600.00**	**88,333,961,900.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**48,672,638,345.57**	**68,291,000,000.00**	**106,866,000,000.00**	**75,194,976,972.72**	**94,193,432,570.00**	**(425,780,000.00)**	**93,767,652,570.00**	**-**	**87,459,367,600.00**	**88,333,961,900.00**
23020114	CONSTRUCTION / PROVISION OF ROADS	46,336,199,141.16	67,091,000,000.00	106,666,000,000.00	75,194,976,972.72	94,193,432,570.00	(425,780,000.00)	93,767,652,570.00	-	87,459,367,600.00	88,333,961,900.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	914,316,669.25	1,200,000,000.00	200,000,000.00	-	-	-	-	-	-	-
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,422,122,535.16	-	-	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**7,602,387,800.51**	**14,715,000,000.00**	**17,415,000,000.00**	**16,570,110,935.44**	**19,756,028,000.00**	**2,625,780,000.00**	**22,381,808,000.00**	**-**	**16,066,401,100.00**	**16,215,937,100.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**7,602,387,800.51**	**14,715,000,000.00**	**17,415,000,000.00**	**16,570,110,935.44**	**19,756,028,000.00**	**2,625,780,000.00**	**22,381,808,000.00**	**-**	**16,066,401,100.00**	**16,215,937,100.00**
23030113	REHABILITATION / REPAIRS - ROADS	5,309,399,817.06	14,550,000,000.00	17,250,000,000.00	16,408,962,641.70	19,756,028,000.00	2,625,780,000.00	22,381,808,000.00	-	16,066,401,100.00	16,215,937,100.00
23030124	REHABILITATION/REPAIRS-MARKETS/PARKS	2,292,987,983.45	165,000,000.00	165,000,000.00	161,148,293.74	-	-	-	-	-	-
2304	**PRESERVATION OF THE ENVIRONMENT**	**1,094,790,213.54**	**1,200,000,000.00**	**1,200,000,000.00**	**68,699,998.61**	**2,000,000,000.00**	**(1,000,000,000.00)**	**1,000,000,000.00**	**-**	**1,010,000,000.00**	**1,020,100,000.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**1,094,790,213.54**	**1,200,000,000.00**	**1,200,000,000.00**	**68,699,998.61**	**2,000,000,000.00**	**(1,000,000,000.00)**	**1,000,000,000.00**	**-**	**1,010,000,000.00**	**1,020,100,000.00**
23040102	EROSION & FLOOD CONTROL	1,094,790,213.54	1,200,000,000.00	1,200,000,000.00	68,699,998.61	2,000,000,000.00	(1,000,000,000.00)	1,000,000,000.00	-	1,010,000,000.00	1,020,100,000.00
2305	**OTHER CAPITAL PROJECTS**	**522,361,554.87**	**750,000,000.00**	**750,000,000.00**	**750,000,000.00**	**782,845,860.00**	**-**	**782,845,860.00**	**-**	**790,674,400.00**	**798,581,200.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**522,361,554.87**	**750,000,000.00**	**750,000,000.00**	**750,000,000.00**	**782,845,860.00**	**-**	**782,845,860.00**	**-**	**790,674,400.00**	**798,581,200.00**
23050101	RESEARCH AND DEVELOPMENT	522,361,554.87	750,000,000.00	750,000,000.00	750,000,000.00	782,845,860.00	-	782,845,860.00	-	790,674,400.00	798,581,200.00
023400400100 - Adamawa State Road Maintenance Agency											
2	**EXPENDITURES**	**8,898,399.16**	**139,461,160.00**	**91,038,460.00**	**17,851,109.22**	**32,016,770.00**	**-**	**32,016,770.00**	**-**	**32,337,390.00**	**32,340,320.00**
21	**PERSONNEL COST**	**5,617,687.33**	**6,435,200.00**	**6,435,200.00**	**8,930,877.96**	**16,535,970.00**	**-**	**16,535,970.00**	**-**	**16,701,390.00**	**16,701,520.00**
2101	**SALARY**	**3,223,974.06**	**3,236,700.00**	**3,236,700.00**	**3,512,899.71**	**3,802,470.00**	**-**	**3,802,470.00**	**-**	**3,840,500.00**	**3,840,530.00**
210101	**SALARIES AND WAGES**	**3,223,974.06**	**3,236,700.00**	**3,236,700.00**	**3,512,899.71**	**3,802,470.00**	**-**	**3,802,470.00**	**-**	**3,840,500.00**	**3,840,530.00**
21010101	BASIC-SALARY	3,223,974.06	3,236,700.00	3,236,700.00	3,512,899.71	3,802,470.00	-	3,802,470.00	-	3,840,500.00	3,840,530.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**2,393,713.27**	**3,198,500.00**	**3,198,500.00**	**5,417,978.25**	**12,733,500.00**	**-**	**12,733,500.00**	**-**	**12,860,890.00**	**12,860,990.00**
210201	**ALLOWANCES**	**2,393,713.27**	**3,198,500.00**	**3,198,500.00**	**5,417,978.25**	**12,639,000.00**	**-**	**12,639,000.00**	**-**	**12,765,440.00**	**12,765,530.00**
21020102	HOUSING/RENT ALLOWANCE	634,683.75	741,000.00	741,000.00	803,751.54	870,030.00	-	870,030.00	-	878,740.00	878,750.00
21020103	TRANSPORT ALLOWANCE	182,650.77	176,300.00	176,300.00	292,725.18	317,630.00	-	317,630.00	-	320,810.00	320,820.00
21020104	MEAL SUBSIDY	25,759.62	24,900.00	24,900.00	39,523.41	43,580.00	-	43,580.00	-	44,020.00	44,030.00
21020105	UTILITY ALLOWANCE	114,475.08	107,500.00	107,500.00	193,221.39	209,160.00	-	209,160.00	-	211,260.00	211,270.00
21020106	ENTERTAINMENT ALLOWANCE	19,818.63	22,200.00	22,200.00	33,657.48	38,960.00	-	38,960.00	-	39,350.00	39,360.00
21020107	LEAVE ALLOWANCE	271,770.60	313,600.00	313,600.00	351,289.92	418,320.00	-	418,320.00	-	422,510.00	422,520.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020108	DOMESTIC STAFF ALLOWANCE	549,761.37	615,100.00	615,100.00	898,064.52	1,037,300.00	-	1,037,300.00	-	1,047,680.00	1,047,690.00
21020135	FURNITURE ALLOWANCE	554,793.45	648,000.00	648,000.00	702,579.93	760,520.00	-	760,520.00	-	768,130.00	768,140.00
21020145	OTHER ALLOWANCES AND BENEFITS	40,000.00	549,900.00	549,900.00	2,103,164.88	8,943,500.00	-	8,943,500.00	-	9,032,940.00	9,032,950.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**94,500.00**	**-**	**94,500.00**	**-**	**95,450.00**	**95,460.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	94,500.00	-	94,500.00	-	95,450.00	95,460.00
22	**OTHER RECURRENT COSTS**	**3,280,711.83**	**3,025,960.00**	**4,603,260.00**	**8,920,231.26**	**15,480,800.00**	**-**	**15,480,800.00**	**-**	**15,636,000.00**	**15,638,800.00**
2202	**OVERHEAD COST**	**3,280,711.83**	**3,025,960.00**	**4,603,260.00**	**8,920,231.26**	**15,480,800.00**	**-**	**15,480,800.00**	**-**	**15,636,000.00**	**15,638,800.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**191,000.00**	**186,560.00**	**284,060.00**	**85,000.00**	**478,000.00**	**-**	**478,000.00**	**-**	**482,900.00**	**483,400.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	55,000.00	59,010.00	89,810.00	40,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	44,000.00	43,510.00	66,310.00	20,000.00	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	56,000.00	54,240.00	82,540.00	-	82,600.00	-	82,600.00	-	83,500.00	83,600.00
22020105	HOTEL ACCOMMODATION - LOCAL	36,000.00	29,800.00	45,400.00	25,000.00	45,400.00	-	45,400.00	-	45,900.00	46,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**174,000.00**	**136,490.00**	**207,690.00**	**298,500.00**	**304,000.00**	**-**	**304,000.00**	**-**	**307,100.00**	**307,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	98,000.00	97,150.00	147,850.00	298,500.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	76,000.00	39,340.00	59,840.00	-	104,000.00	-	104,000.00	-	105,100.00	105,200.00
220204	**MAINTENANCE SERVICES - GENERAL**	**270,500.00**	**317,690.00**	**483,690.00**	**812,500.00**	**1,395,400.00**	**-**	**1,395,400.00**	**-**	**1,409,400.00**	**1,410,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	73,000.00	73,910.00	112,410.00	65,500.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	30,000.00	29,800.00	45,400.00	20,000.00	45,400.00	-	45,400.00	-	45,900.00	46,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	40,500.00	50,070.00	76,270.00	46,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	41,000.00	27,420.00	41,720.00	8,500.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	8,000.00	26,230.00	40,030.00	104,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020406	OTHER MAINTENANCE SERVICES	78,000.00	110,260.00	167,860.00	568,500.00	450,000.00	-	450,000.00	-	454,500.00	454,600.00
220205	**TRAINING - GENERAL**	**22,000.00**	**76,300.00**	**116,200.00**	**-**	**88,200.00**	**-**	**88,200.00**	**-**	**89,100.00**	**89,300.00**
22020501	LOCAL TRAINING	5,000.00	51,260.00	78,060.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020502	INTERNATIONAL TRAINING	17,000.00	25,040.00	38,140.00	-	38,200.00	-	38,200.00	-	38,600.00	38,700.00
220206	**OTHER SERVICES - GENERAL**	**68,500.00**	**774,800.00**	**1,178,000.00**	**1,619,000.00**	**5,400,000.00**	**-**	**5,400,000.00**	**-**	**5,454,000.00**	**5,454,300.00**
22020601	SECURITY SERVICES	62,500.00	-	-	-	-	-	-	-	-	100.00
22020606	POSTAGES & COURIER SERVICES	6,000.00	-	-	-	-	-	-	-	-	100.00
22020607	OFFICE SUPPORT SERVICES	-	774,800.00	1,178,000.00	1,619,000.00	5,400,000.00	-	5,400,000.00	-	5,454,000.00	5,454,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**173,000.00**	**159,730.00**	**243,130.00**	**646,500.00**	**1,400,000.00**	**-**	**1,400,000.00**	**-**	**1,414,000.00**	**1,414,200.00**
22020801	MOTOR VEHICLE FUEL COST	57,000.00	58,410.00	89,010.00	175,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020803	PLANT / GENERATOR FUEL COST	116,000.00	101,320.00	154,120.00	471,500.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**3,211.83**	**2,980.00**	**4,580.00**	**18,231.26**	**6,000.00**	**-**	**6,000.00**	**-**	**6,100.00**	**6,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,211.83	2,980.00	4,580.00	18,231.26	6,000.00	-	6,000.00	-	6,100.00	6,200.00

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220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,378,500.00**	**1,371,410.00**	**2,085,910.00**	**5,440,500.00**	**6,409,200.00**	**-**	**6,409,200.00**	**-**	**6,473,400.00**	**6,474,100.00**
22021001	REFRESHMENT & MEALS	74,000.00	48,880.00	74,480.00	30,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	44,000.00	55,430.00	84,430.00	-	210,000.00	-	210,000.00	-	212,100.00	212,200.00
22021003	PUBLICITY & ADVERTISEMENTS	-	29,800.00	45,400.00	-	45,400.00	-	45,400.00	-	45,900.00	46,000.00
22021007	WELFARE PACKAGES	239,000.00	29,800.00	45,400.00	1,188,500.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	8,000.00	8,940.00	13,740.00	-	13,800.00	-	13,800.00	-	14,000.00	14,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	5,000.00	6,560.00	10,160.00	-	40,000.00	-	40,000.00	-	40,400.00	40,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,008,500.00	1,192,000.00	1,812,300.00	4,222,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
23	**CAPITAL EXPENDITURE**	**-**	**130,000,000.00**	**80,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2303	**REHABILITATION / REPAIRS**	**-**	**130,000,000.00**	**80,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**130,000,000.00**	**80,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030113	REHABILITATION / REPAIRS - ROADS	-	100,000,000.00	50,000,000.00	-	-	-	-	-	-	-
23030139	REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
023400500100 - Ministry of Energy Development											
2	**EXPENDITURES**	**-**	**150,000,000.00**	**594,567,200.00**	**10,584,400.00**	**3,700,000,000.00**	**100,000,000.00**	**3,800,000,000.00**	**-**	**3,737,001,800.00**	**3,772,861,100.00**
22	**OTHER RECURRENT COSTS**	**-**	**-**	**482,067,200.00**	**10,584,400.00**	**150,000,000.00**	**100,000,000.00**	**250,000,000.00**	**-**	**151,501,800.00**	**151,506,100.00**
2202	**OVERHEAD COST**	**-**	**-**	**482,067,200.00**	**10,584,400.00**	**150,000,000.00**	**100,000,000.00**	**250,000,000.00**	**-**	**151,501,800.00**	**151,506,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**-**	**31,360,000.00**	**-**	**29,143,300.00**	**-**	**29,143,300.00**	**-**	**29,434,900.00**	**29,435,500.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	1,325,600.00	-	10,982,600.00	-	10,982,600.00	-	11,092,500.00	11,092,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	8,389,800.00	-	10,219,200.00	-	10,219,200.00	-	10,321,400.00	10,321,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	8,389,800.00	-	219,200.00	-	219,200.00	-	221,400.00	221,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	4,923,200.00	-	649,500.00	-	649,500.00	-	656,000.00	656,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	8,098,400.00	-	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	233,200.00	-	72,800.00	-	72,800.00	-	73,600.00	73,700.00
220202	**UTILITIES - GENERAL**	**-**	**-**	**3,336,100.00**	**-**	**1,004,800.00**	**-**	**1,004,800.00**	**-**	**1,015,100.00**	**1,015,700.00**
22020201	ELECTRICITY CHARGES	-	-	2,010,100.00	-	490,000.00	-	490,000.00	-	494,900.00	495,000.00
22020202	TELEPHONE CHARGES	-	-	160,300.00	-	70,800.00	-	70,800.00	-	71,600.00	71,700.00
22020203	INTERNET ACCESS CHARGES	-	-	451,700.00	-	234,800.00	-	234,800.00	-	237,200.00	237,300.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	451,700.00	-	134,800.00	-	134,800.00	-	136,200.00	136,300.00
22020205	WATER RATES	-	-	116,600.00	-	26,400.00	-	26,400.00	-	26,700.00	26,800.00
22020209	OTHER UTILITY CHARGES	-	-	145,700.00	-	48,000.00	-	48,000.00	-	48,500.00	48,600.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**-**	**9,234,700.00**	**-**	**1,748,700.00**	**-**	**1,748,700.00**	**-**	**1,766,300.00**	**1,766,600.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	7,894,500.00	-	855,300.00	-	855,300.00	-	863,900.00	864,000.00

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22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	320,600.00	-	137,600.00	-	137,600.00	-	139,000.00	139,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	1,019,600.00	-	755,800.00	-	755,800.00	-	763,400.00	763,500.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**-**	**5,564,600.00**	**-**	**17,516,100.00**	**100,000,000.00**	**117,516,100.00**	**-**	**17,691,500.00**	**17,692,100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	1,209,000.00	-	896,200.00	-	896,200.00	-	905,200.00	905,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	291,400.00	-	16,000.00	37,685,200.00	37,701,200.00	-	16,200.00	16,300.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	-	306,000.00	-	126,800.00	62,314,800.00	62,441,600.00	-	128,100.00	128,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	1,427,600.00	-	750,200.00	-	750,200.00	-	757,800.00	757,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	524,400.00	-	388,900.00	-	388,900.00	-	392,800.00	392,900.00
22020406	OTHER MAINTENANCE SERVICES	-	-	1,806,200.00	-	15,338,000.00	-	15,338,000.00	-	15,491,400.00	15,491,500.00
220205	**TRAINING - GENERAL**	**-**	**-**	**1,514,800.00**	**-**	**1,850,900.00**	**-**	**1,850,900.00**	**-**	**1,869,500.00**	**1,869,600.00**
22020501	LOCAL TRAINING	-	-	1,514,800.00	-	1,850,900.00	-	1,850,900.00	-	1,869,500.00	1,869,600.00
220206	**OTHER SERVICES - GENERAL**	**-**	**-**	**91,402,200.00**	**-**	**7,855,400.00**	**-**	**7,855,400.00**	**-**	**7,934,100.00**	**7,934,400.00**
22020605	CLEANING & FUMIGATION SERVICES	-	-	1,981,100.00	-	468,500.00	-	468,500.00	-	473,200.00	473,300.00
22020606	POSTAGES & COURIER SERVICES	-	-	72,900.00	-	154,000.00	-	154,000.00	-	155,600.00	155,700.00
22020607	OFFICE SUPPORT SERVICES	-	-	89,348,200.00	-	7,232,900.00	-	7,232,900.00	-	7,305,300.00	7,305,400.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**-**	**9,337,000.00**	**-**	**2,819,100.00**	**-**	**2,819,100.00**	**-**	**2,847,600.00**	**2,848,200.00**
22020701	FINANCIAL CONSULTING	-	-	3,029,600.00	-	146,700.00	-	146,700.00	-	148,200.00	148,300.00
22020703	LEGAL SERVICES	-	-	626,400.00	-	150,300.00	-	150,300.00	-	151,900.00	152,000.00
22020704	ENGINEERING SERVICES	-	-	320,600.00	-	750,600.00	-	750,600.00	-	758,200.00	758,300.00
22020705	ARCHITECTURAL SERVICES	-	-	218,600.00	-	62,000.00	-	62,000.00	-	62,700.00	62,800.00
22020706	SURVEYING SERVICES	-	-	218,600.00	-	60,000.00	-	60,000.00	-	60,600.00	60,700.00
22020709	OTHER CONSULTING SERVICES	-	-	4,923,200.00	-	1,649,500.00	-	1,649,500.00	-	1,666,000.00	1,666,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**-**	**186,654,300.00**	**-**	**40,031,700.00**	**-**	**40,031,700.00**	**-**	**40,432,100.00**	**40,432,300.00**
22020801	MOTOR VEHICLE FUEL COST	-	-	186,042,500.00	-	39,578,200.00	-	39,578,200.00	-	39,974,000.00	39,974,100.00
22020803	PLANT / GENERATOR FUEL COST	-	-	611,800.00	-	453,500.00	-	453,500.00	-	458,100.00	458,200.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**-**	**844,900.00**	**-**	**20,300.00**	**-**	**20,300.00**	**-**	**20,600.00**	**20,700.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	844,900.00	-	20,300.00	-	20,300.00	-	20,600.00	20,700.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**-**	**142,818,600.00**	**10,584,400.00**	**48,009,700.00**	**-**	**48,009,700.00**	**-**	**48,490,100.00**	**48,491,000.00**
22021001	REFRESHMENT & MEALS	-	-	4,923,200.00	-	1,649,500.00	-	1,649,500.00	-	1,666,000.00	1,666,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	160,300.00	-	118,800.00	-	118,800.00	-	120,000.00	120,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	14,448,900.00	-	2,710,800.00	-	2,710,800.00	-	2,738,000.00	2,738,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	1,194,500.00	-	25,400.00	-	25,400.00	-	25,700.00	25,800.00
22021007	WELFARE PACKAGES	-	-	17,128,800.00	-	1,697,400.00	-	1,697,400.00	-	1,714,400.00	1,714,500.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	9,831,700.00	-	2,288,100.00	-	2,288,100.00	-	2,311,000.00	2,311,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	60,888,100.00	-	35,135,700.00	-	35,135,700.00	-	35,487,100.00	35,487,200.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021026	MONITORING AND EVALUATION RECURRENT	-	-	34,243,100.00	10,584,400.00	4,384,000.00	-	4,384,000.00	-	4,427,900.00	4,428,100.00
23	**CAPITAL EXPENDITURE**	**-**	**150,000,000.00**	**112,500,000.00**	**-**	**3,550,000,000.00**	**-**	**3,550,000,000.00**	**-**	**3,585,500,000.00**	**3,621,355,000.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**150,000,000.00**	**112,500,000.00**	**-**	**50,000,000.00**	**-**	**50,000,000.00**	**-**	**50,500,000.00**	**51,005,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**150,000,000.00**	**112,500,000.00**	**-**	**50,000,000.00**	**-**	**50,000,000.00**	**-**	**50,500,000.00**	**51,005,000.00**
23010146	PURCHASE OF ICT EQUPMENTS	-	150,000,000.00	112,500,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
2302	**CONSTRUCTION / PROVISION**	**-**	**-**	**-**	**-**	**3,500,000,000.00**	**-**	**3,500,000,000.00**	**-**	**3,535,000,000.00**	**3,570,350,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**-**	**-**	**-**	**3,500,000,000.00**	**-**	**3,500,000,000.00**	**-**	**3,535,000,000.00**	**3,570,350,000.00**
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	-	-	3,500,000,000.00	-	3,500,000,000.00	-	3,535,000,000.00	3,570,350,000.00
023600100100 - Ministry of Culture and Tourism											
2	**EXPENDITURES**	**104,693,836.13**	**393,366,570.00**	**5,548,293,070.00**	**3,638,505,690.38**	**2,279,459,310.00**	**-**	**2,279,459,310.00**	**-**	**2,302,255,290.00**	**2,323,979,030.00**
21	**PERSONNEL COST**	**52,495,523.87**	**72,977,000.00**	**72,977,000.00**	**69,743,773.81**	**78,652,800.00**	**-**	**78,652,800.00**	**-**	**79,439,390.00**	**79,439,530.00**
2101	**SALARY**	**32,758,595.13**	**39,729,000.00**	**39,729,000.00**	**34,201,372.62**	**38,427,590.00**	**-**	**38,427,590.00**	**-**	**38,811,870.00**	**38,811,900.00**
210101	**SALARIES AND WAGES**	**32,758,595.13**	**39,729,000.00**	**39,729,000.00**	**34,201,372.62**	**38,427,590.00**	**-**	**38,427,590.00**	**-**	**38,811,870.00**	**38,811,900.00**
21010101	BASIC-SALARY	32,758,595.13	39,729,000.00	39,729,000.00	34,201,372.62	38,427,590.00	-	38,427,590.00	-	38,811,870.00	38,811,900.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**19,736,928.74**	**33,248,000.00**	**33,248,000.00**	**35,542,401.19**	**40,225,210.00**	**-**	**40,225,210.00**	**-**	**40,627,520.00**	**40,627,630.00**
210201	**ALLOWANCES**	**19,736,928.74**	**33,248,000.00**	**33,248,000.00**	**35,542,401.19**	**39,264,460.00**	**-**	**39,264,460.00**	**-**	**39,657,160.00**	**39,657,260.00**
21020102	HOUSING/RENT ALLOWANCE	5,831,526.04	8,699,500.00	8,699,500.00	7,825,275.29	8,792,280.00	-	8,792,280.00	-	8,880,210.00	8,880,220.00
21020103	TRANSPORT ALLOWANCE	2,122,907.17	2,884,400.00	2,884,400.00	3,417,934.90	3,849,090.00	-	3,849,090.00	-	3,887,590.00	3,887,600.00
21020104	MEAL SUBSIDY	420,093.04	472,800.00	472,800.00	714,777.33	804,620.00	-	804,620.00	-	812,670.00	812,680.00
21020105	UTILITY ALLOWANCE	1,132,457.84	1,441,500.00	1,441,500.00	1,943,533.96	2,186,310.00	-	2,186,310.00	-	2,208,180.00	2,208,190.00
21020106	ENTERTAINMENT ALLOWANCE	16,012.14	24,200.00	24,200.00	28,227.48	32,660.00	-	32,660.00	-	32,990.00	33,000.00
21020107	LEAVE ALLOWANCE	2,573,721.11	3,987,400.00	3,987,400.00	3,420,137.57	4,197,380.00	-	4,197,380.00	-	4,239,360.00	4,239,370.00
21020108	DOMESTIC STAFF ALLOWANCE	549,761.37	654,300.00	654,300.00	898,064.52	1,037,300.00	-	1,037,300.00	-	1,047,680.00	1,047,690.00
21020121	WIEGHING ALLOWANCE	2,205,934.13	3,760,700.00	3,760,700.00	1,895,349.23	2,366,810.00	-	2,366,810.00	-	2,390,480.00	2,390,490.00
21020135	FURNITURE ALLOWANCE	4,364,515.90	6,305,600.00	6,305,600.00	5,895,417.66	6,594,210.00	-	6,594,210.00	-	6,660,160.00	6,660,170.00
21020145	OTHER ALLOWANCES AND BENEFITS	520,000.00	5,017,600.00	5,017,600.00	9,503,683.25	9,403,800.00	-	9,403,800.00	-	9,497,840.00	9,497,850.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**960,750.00**	**-**	**960,750.00**	**-**	**970,360.00**	**970,370.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	960,750.00	-	960,750.00	-	970,360.00	970,370.00
22	**OTHER RECURRENT COSTS**	**52,198,312.26**	**50,389,570.00**	**76,613,370.00**	**90,475,786.50**	**50,390,000.00**	**-**	**50,390,000.00**	**-**	**50,895,200.00**	**50,899,500.00**
2202	**OVERHEAD COST**	**52,198,312.26**	**50,389,570.00**	**76,613,370.00**	**90,475,786.50**	**50,390,000.00**	**-**	**50,390,000.00**	**-**	**50,895,200.00**	**50,899,500.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,795,000.00**	**1,619,350.00**	**2,462,550.00**	**2,407,500.00**	**3,502,700.00**	**-**	**3,502,700.00**	**-**	**3,537,800.00**	**3,538,400.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,225,000.00	557,260.00	847,260.00	470,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	170,000.00	246,150.00	374,350.00	220,000.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	110,000.00	278,930.00	424,230.00	200,000.00	625,000.00	-	625,000.00	-	631,300.00	631,400.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	123,380.00	187,680.00	67,700.00	187,700.00	-	187,700.00	-	189,600.00	189,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	290,000.00	413,630.00	629,030.00	1,449,800.00	990,000.00	-	990,000.00	-	999,900.00	1,000,100.00
220202	**UTILITIES - GENERAL**	**515,300.00**	**624,030.00**	**949,230.00**	**440,000.00**	**1,362,300.00**	**-**	**1,362,300.00**	**-**	**1,376,200.00**	**1,376,700.00**
22020203	INTERNET ACCESS CHARGES	315,000.00	395,750.00	601,750.00	390,000.00	975,000.00	-	975,000.00	-	984,800.00	984,900.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	75,000.00	70,330.00	107,030.00	-	107,100.00	-	107,100.00	-	108,200.00	108,300.00

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22020205	WATER RATES	-	42,320.00	64,420.00	-	64,500.00	-	64,500.00	-	65,200.00	65,300.00
22020206	SEWERAGE CHARGES	30,300.00	59,600.00	90,700.00	-	90,700.00	-	90,700.00	-	91,700.00	91,800.00
22020209	OTHER UTILITY CHARGES	95,000.00	56,030.00	85,330.00	50,000.00	125,000.00	-	125,000.00	-	126,300.00	126,400.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**888,000.00**	**762,300.00**	**1,159,400.00**	**905,000.00**	**1,663,600.00**	**-**	**1,663,600.00**	**-**	**1,680,400.00**	**1,680,900.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	73,910.00	112,410.00	100,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000.00	21,460.00	32,760.00	10,000.00	25,000.00	-	25,000.00	-	25,300.00	25,400.00
22020306	PRINTING OF SECURITY DOCUMENTS	85,000.00	67,950.00	103,450.00	50,000.00	125,000.00	-	125,000.00	-	126,300.00	126,400.00
22020309	UNIFORMS & OTHER CLOTHING	-	41,720.00	63,520.00	-	63,600.00	-	63,600.00	-	64,300.00	64,400.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	743,000.00	557,260.00	847,260.00	745,000.00	1,300,000.00	-	1,300,000.00	-	1,313,000.00	1,313,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,205,000.00**	**954,220.00**	**1,451,320.00**	**1,994,000.00**	**3,365,100.00**	**-**	**3,365,100.00**	**-**	**3,398,900.00**	**3,399,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	245,000.00	246,150.00	374,350.00	210,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	61,990.00	94,290.00	53,000.00	133,000.00	-	133,000.00	-	134,400.00	134,500.00
22020403	MAINTENANCE OF OFFICE FURNITURE	65,000.00	67,950.00	103,450.00	55,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	180,000.00	9,540.00	14,640.00	938,000.00	14,700.00	-	14,700.00	-	14,900.00	15,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	11,330.00	17,330.00	150,000.00	17,400.00	-	17,400.00	-	17,600.00	17,700.00
22020406	OTHER MAINTENANCE SERVICES	715,000.00	557,260.00	847,260.00	588,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220205	**TRAINING - GENERAL**	**-**	**46,490.00**	**70,890.00**	**423,000.00**	**70,900.00**	**-**	**70,900.00**	**-**	**71,700.00**	**71,800.00**
22020501	LOCAL TRAINING	-	46,490.00	70,890.00	423,000.00	70,900.00	-	70,900.00	-	71,700.00	71,800.00
220206	**OTHER SERVICES - GENERAL**	**1,630,000.00**	**1,706,950.00**	**2,595,550.00**	**9,460,000.00**	**3,875,000.00**	**-**	**3,875,000.00**	**-**	**3,913,800.00**	**3,914,100.00**
22020601	SECURITY SERVICES	230,000.00	278,930.00	424,230.00	260,000.00	325,000.00	-	325,000.00	-	328,300.00	328,400.00
22020605	CLEANING & FUMIGATION SERVICES	175,000.00	278,930.00	424,230.00	2,860,000.00	550,000.00	-	550,000.00	-	555,500.00	555,600.00
22020607	OFFICE SUPPORT SERVICES	1,225,000.00	1,149,090.00	1,747,090.00	6,340,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**340,000.00**	**428,530.00**	**651,830.00**	**572,400.00**	**1,020,700.00**	**-**	**1,020,700.00**	**-**	**1,031,100.00**	**1,031,400.00**
22020701	FINANCIAL CONSULTING	10,000.00	9,540.00	14,640.00	210,000.00	14,700.00	-	14,700.00	-	14,900.00	15,000.00
22020703	LEGAL SERVICES	115,000.00	140,060.00	212,960.00	130,000.00	325,000.00	-	325,000.00	-	328,300.00	328,400.00
22020709	OTHER CONSULTING SERVICES	215,000.00	278,930.00	424,230.00	232,400.00	681,000.00	-	681,000.00	-	687,900.00	688,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**125,000.00**	**201,470.00**	**306,870.00**	**352,200.00**	**678,100.00**	**-**	**678,100.00**	**-**	**685,100.00**	**685,600.00**
22020801	MOTOR VEHICLE FUEL COST	20,000.00	56,030.00	85,330.00	55,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	35,000.00	82,250.00	125,150.00	50,000.00	125,000.00	-	125,000.00	-	126,300.00	126,400.00
22020803	PLANT / GENERATOR FUEL COST	-	7,160.00	11,060.00	20,000.00	11,100.00	-	11,100.00	-	11,300.00	11,500.00
22020806	COOKING GAS/FUEL COST	70,000.00	56,030.00	85,330.00	227,200.00	42,000.00	-	42,000.00	-	42,500.00	42,600.00
220209	**FINANCIAL CHARGES - GENERAL**	**14,364.56**	**14,310.00**	**21,910.00**	**292,754.50**	**10,000.00**	**-**	**10,000.00**	**-**	**10,100.00**	**10,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,364.56	14,310.00	21,910.00	292,754.50	10,000.00	-	10,000.00	-	10,100.00	10,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**41,685,647.70**	**44,031,920.00**	**66,943,820.00**	**73,628,932.00**	**34,841,600.00**	**-**	**34,841,600.00**	**-**	**35,190,100.00**	**35,190,900.00**
22021001	REFRESHMENT & MEALS	45,000.00	43,510.00	66,310.00	225,000.00	66,400.00	-	66,400.00	-	67,100.00	67,200.00

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22021002	HONORARIUM & SITTING ALLOWANCE	230,000.00	168,080.00	255,680.00	135,000.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000.00	31,590.00	48,190.00	-	48,200.00	-	48,200.00	-	48,700.00	48,800.00
22021004	MEDICAL EXPENSES-LOCAL	190,000.00	165,100.00	251,100.00	1,387,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021007	WELFARE PACKAGES	1,133,000.00	1,113,930.00	1,693,630.00	4,511,600.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	31,157,500.00	41,720,000.00	63,428,000.00	66,375,332.00	30,489,000.00	-	30,489,000.00	-	30,793,900.00	30,794,000.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	737,000.00	722,360.00	1,098,360.00	835,000.00	1,688,000.00	-	1,688,000.00	-	1,704,900.00	1,705,000.00
22021025	OTHER MISCELLANEOUS EXPENSES	8,173,147.70	67,350.00	102,550.00	160,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
23	**CAPITAL EXPENDITURE**	**-**	**270,000,000.00**	**5,398,702,700.00**	**3,478,286,130.07**	**2,150,416,510.00**	**-**	**2,150,416,510.00**	**-**	**2,171,920,700.00**	**2,193,640,000.00**
2302	**CONSTRUCTION / PROVISION**	**-**	**100,000,000.00**	**5,228,702,700.00**	**3,478,286,130.07**	**2,150,416,510.00**	**-**	**2,150,416,510.00**	**-**	**2,171,920,700.00**	**2,193,640,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**100,000,000.00**	**5,228,702,700.00**	**3,478,286,130.07**	**2,150,416,510.00**	**-**	**2,150,416,510.00**	**-**	**2,171,920,700.00**	**2,193,640,000.00**
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	100,000,000.00	5,228,702,700.00	3,478,286,130.07	2,150,416,510.00	-	2,150,416,510.00	-	2,171,920,700.00	2,193,640,000.00
2303	**REHABILITATION / REPAIRS**	**-**	**135,000,000.00**	**135,000,000.00**	-	-	-	-	-	-	-
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	-	**135,000,000.00**	**135,000,000.00**	-	-	-	-	-	-	-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	95,000,000.00	95,000,000.00	-	-	-	-	-	-	-
23030124	REHABILITATION/REPAIRS-MARKETS/PARKS	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**35,000,000.00**	**35,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**35,000,000.00**	**35,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-	-
023600300100 - Adamawa State Agency for Museum and Monuments (ASAMM)											
2	**EXPENDITURES**	**16,921,861.90**	**80,377,710.00**	**82,861,310.00**	**32,672,864.86**	**55,513,410.00**	**-**	**55,513,410.00**	**-**	**56,069,780.00**	**56,072,800.00**
21	**PERSONNEL COST**	**12,192,411.11**	**15,609,700.00**	**15,609,700.00**	**23,395,304.10**	**38,443,110.00**	**-**	**38,443,110.00**	**-**	**38,827,580.00**	**38,827,700.00**
2101	**SALARY**	**7,799,212.04**	**7,618,200.00**	**7,618,200.00**	**10,939,228.41**	**12,115,110.00**	**-**	**12,115,110.00**	**-**	**12,236,270.00**	**12,236,300.00**
210101	**SALARIES AND WAGES**	**7,799,212.04**	**7,618,200.00**	**7,618,200.00**	**10,939,228.41**	**12,115,110.00**	**-**	**12,115,110.00**	**-**	**12,236,270.00**	**12,236,300.00**
21010101	BASIC-SALARY	7,799,212.04	7,618,200.00	7,618,200.00	10,939,228.41	12,115,110.00	-	12,115,110.00	-	12,236,270.00	12,236,300.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**4,393,199.07**	**7,991,500.00**	**7,991,500.00**	**12,456,075.69**	**26,328,000.00**	**-**	**26,328,000.00**	**-**	**26,591,310.00**	**26,591,400.00**
210201	**ALLOWANCES**	**4,393,199.07**	**7,991,500.00**	**7,991,500.00**	**12,456,075.69**	**26,025,070.00**	**-**	**26,025,070.00**	**-**	**26,285,350.00**	**26,285,430.00**
21020102	HOUSING/RENT ALLOWANCE	1,473,955.50	2,284,700.00	2,284,700.00	2,502,895.14	2,772,000.00	-	2,772,000.00	-	2,799,720.00	2,799,730.00
21020103	TRANSPORT ALLOWANCE	641,035.80	852,300.00	852,300.00	1,168,460.38	1,305,470.00	-	1,305,470.00	-	1,318,530.00	1,318,540.00
21020104	MEAL SUBSIDY	135,586.74	193,200.00	193,200.00	251,887.91	281,720.00	-	281,720.00	-	284,540.00	284,550.00
21020105	UTILITY ALLOWANCE	342,093.75	577,800.00	577,800.00	638,224.39	709,800.00	-	709,800.00	-	716,900.00	716,910.00
21020107	LEAVE ALLOWANCE	625,056.48	608,100.00	608,100.00	1,044,114.61	1,219,680.00	-	1,219,680.00	-	1,231,880.00	1,231,890.00
21020114	TEACHING ALLOWANCE	-	-	-	-	107,100.00	-	107,100.00	-	108,180.00	108,190.00
21020135	FURNITURE ALLOWANCE	970,356.60	1,655,800.00	1,655,800.00	1,681,970.67	1,827,630.00	-	1,827,630.00	-	1,845,910.00	1,845,920.00
21020145	OTHER ALLOWANCES AND BENEFITS	205,114.20	1,819,600.00	1,819,600.00	5,168,522.59	17,801,670.00	-	17,801,670.00	-	17,979,690.00	17,979,700.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**302,930.00**	**-**	**302,930.00**	**-**	**305,960.00**	**305,970.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	302,930.00	-	302,930.00	-	305,960.00	305,970.00
22	**OTHER RECURRENT COSTS**	**4,729,450.79**	**4,768,010.00**	**7,251,610.00**	**9,277,560.76**	**17,070,300.00**	**-**	**17,070,300.00**	**-**	**17,242,200.00**	**17,245,100.00**
2202	**OVERHEAD COST**	**4,729,450.79**	**4,768,010.00**	**7,251,610.00**	**9,277,560.76**	**17,070,300.00**	**-**	**17,070,300.00**	**-**	**17,242,200.00**	**17,245,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**923,000.00**	**479,190.00**	**728,990.00**	**1,510,000.00**	**10,547,600.00**	**-**	**10,547,600.00**	**-**	**10,653,200.00**	**10,653,600.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	59,000.00	119,200.00	181,400.00	938,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	239,000.00	178,800.00	272,000.00	256,000.00	272,000.00	-	272,000.00	-	274,800.00	274,900.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	45,000.00	-	-	-	-	-	-	-	-	100.00
22020105	HOTEL ACCOMMODATION - LOCAL	580,000.00	181,190.00	275,590.00	316,000.00	275,600.00	-	275,600.00	-	278,400.00	278,500.00
220202	**UTILITIES - GENERAL**	**45,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**200.00**
22020201	ELECTRICITY CHARGES	15,000.00	-	-	-	-	-	-	-	-	100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	30,000.00	-	-	-	-	-	-	-	-	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**48,000.00**	**178,800.00**	**272,000.00**	**64,000.00**	**272,000.00**	**-**	**272,000.00**	**-**	**274,800.00**	**275,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,000.00	178,800.00	272,000.00	64,000.00	272,000.00	-	272,000.00	-	274,800.00	274,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	23,000.00	-	-	-	-	-	-	-	-	100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**778,100.00**	**778,380.00**	**1,184,180.00**	**1,641,912.00**	**1,184,200.00**	**-**	**1,184,200.00**	**-**	**1,196,400.00**	**1,197,100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	321,100.00	119,200.00	181,400.00	111,000.00	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	164,000.00	178,800.00	272,000.00	121,912.00	272,000.00	-	272,000.00	-	274,800.00	275,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	78,000.00	119,200.00	181,400.00	614,700.00	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	181,000.00	59,600.00	90,700.00	167,000.00	90,700.00	-	90,700.00	-	91,700.00	91,800.00
22020406	OTHER MAINTENANCE SERVICES	20,000.00	301,580.00	458,680.00	592,300.00	458,700.00	-	458,700.00	-	463,300.00	463,400.00
22020407	MAINTENANCE OF AIRCRAFTS	14,000.00	-	-	35,000.00	-	-	-	-	-	100.00
220205	**TRAINING - GENERAL**	**193,300.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100.00**
22020501	LOCAL TRAINING	193,300.00	-	-	-	-	-	-	-	-	100.00
220206	**OTHER SERVICES - GENERAL**	**500,000.00**	**655,600.00**	**996,900.00**	**998,500.00**	**996,900.00**	**-**	**996,900.00**	**-**	**1,007,000.00**	**1,007,200.00**
22020605	CLEANING & FUMIGATION SERVICES	-	59,600.00	90,700.00	30,500.00	90,700.00	-	90,700.00	-	91,700.00	91,800.00
22020607	OFFICE SUPPORT SERVICES	500,000.00	596,000.00	906,200.00	968,000.00	906,200.00	-	906,200.00	-	915,300.00	915,400.00
220208	**FUEL & LUBRICANTS - GENERAL**	**513,500.00**	**298,000.00**	**453,400.00**	**589,000.00**	**453,400.00**	**-**	**453,400.00**	**-**	**458,100.00**	**458,500.00**
22020801	MOTOR VEHICLE FUEL COST	210,000.00	178,800.00	272,000.00	99,000.00	272,000.00	-	272,000.00	-	274,800.00	274,900.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	60,000.00	-	-	-	-	-	-	-	-	100.00
22020803	PLANT / GENERATOR FUEL COST	243,500.00	119,200.00	181,400.00	401,000.00	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22020805	SEA BOAT FUEL COST	-	-	-	89,000.00	-	-	-	-	-	100.00
220209	**FINANCIAL CHARGES - GENERAL**	**5,394.79**	**5,960.00**	**9,160.00**	**7,648.76**	**9,200.00**	**-**	**9,200.00**	**-**	**9,300.00**	**9,400.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,394.79	5,960.00	9,160.00	7,648.76	9,200.00	-	9,200.00	-	9,300.00	9,400.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,723,156.00**	**2,372,080.00**	**3,606,980.00**	**4,466,500.00**	**3,607,000.00**	**-**	**3,607,000.00**	**-**	**3,643,400.00**	**3,644,000.00**
22021001	REFRESHMENT & MEALS	8,000.00	107,280.00	163,280.00	299,000.00	163,300.00	-	163,300.00	-	165,000.00	165,100.00
22021003	PUBLICITY & ADVERTISEMENTS	25,000.00	-	-	-	-	-	-	-	-	100.00
22021004	MEDICAL EXPENSES-LOCAL	193,000.00	119,200.00	181,400.00	118,000.00	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22021007	WELFARE PACKAGES	700.00	298,000.00	453,200.00	724,000.00	453,200.00	-	453,200.00	-	457,800.00	457,900.00

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22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	104,000.00	59,600.00	90,700.00	143,000.00	90,700.00	-	90,700.00	-	91,700.00	91,800.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,392,456.00	1,788,000.00	2,718,400.00	3,182,500.00	2,718,400.00	-	2,718,400.00	-	2,745,600.00	2,745,700.00
23	**CAPITAL EXPENDITURE**	**-**	**60,000,000.00**	**60,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**2,000,000.00**	**2,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**2,000,000.00**	**2,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010130	PURCHASE OF RECREATIONAL FACILITIES	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**58,000,000.00**	**58,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**58,000,000.00**	**58,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	58,000,000.00	58,000,000.00	-	-	-	-	-	-	-
023600400100 - Arts Council											
2	**EXPENDITURES**	**131,264,436.92**	**428,368,930.00**	**435,816,330.00**	**179,144,683.96**	**236,529,560.00**	**-**	**236,529,560.00**	**-**	**238,897,410.00**	**238,902,250.00**
21	**PERSONNEL COST**	**95,209,309.78**	**134,064,800.00**	**134,064,800.00**	**132,196,192.67**	**178,090,160.00**	**-**	**178,090,160.00**	**-**	**179,871,110.00**	**179,871,250.00**
2101	**SALARY**	**50,537,190.64**	**70,307,000.00**	**70,307,000.00**	**69,520,874.33**	**76,693,890.00**	**-**	**76,693,890.00**	**-**	**77,460,830.00**	**77,460,860.00**
210101	**SALARIES AND WAGES**	**50,537,190.64**	**70,307,000.00**	**70,307,000.00**	**69,520,874.33**	**76,693,890.00**	**-**	**76,693,890.00**	**-**	**77,460,830.00**	**77,460,860.00**
21010101	BASIC-SALARY	50,537,190.64	70,307,000.00	70,307,000.00	69,520,874.33	76,693,890.00	-	76,693,890.00	-	77,460,830.00	77,460,860.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**44,672,119.14**	**63,757,800.00**	**63,757,800.00**	**62,675,318.34**	**101,396,270.00**	**-**	**101,396,270.00**	**-**	**102,410,280.00**	**102,410,390.00**
210201	**ALLOWANCES**	**44,672,119.14**	**63,757,800.00**	**63,757,800.00**	**62,675,318.34**	**99,527,900.00**	**-**	**99,527,900.00**	**-**	**100,523,220.00**	**100,523,320.00**
21020102	HOUSING/RENT ALLOWANCE	11,078,569.53	16,542,000.00	16,542,000.00	15,476,660.87	17,098,940.00	-	17,098,940.00	-	17,269,930.00	17,269,940.00
21020103	TRANSPORT ALLOWANCE	3,901,997.17	5,765,800.00	5,765,800.00	6,598,174.25	7,382,550.00	-	7,382,550.00	-	7,456,380.00	7,456,390.00
21020104	MEAL SUBSIDY	791,219.94	1,166,800.00	1,166,800.00	1,410,179.72	1,580,040.00	-	1,580,040.00	-	1,595,850.00	1,595,860.00
21020105	UTILITY ALLOWANCE	2,145,987.79	2,961,100.00	2,961,100.00	3,783,707.03	4,204,620.00	-	4,204,620.00	-	4,246,670.00	4,246,680.00
21020106	ENTERTAINMENT ALLOWANCE	10,559.50	20,800.00	20,800.00	-	-	-	-	-	-	10.00
21020107	LEAVE ALLOWANCE	4,521,579.18	6,348,500.00	6,348,500.00	6,764,274.75	8,218,040.00	-	8,218,040.00	-	8,300,230.00	8,300,240.00
21020108	DOMESTIC STAFF ALLOWANCE	301,153.00	683,600.00	683,600.00	-	-	-	-	-	-	10.00
21020121	WIEGHING ALLOWANCE	11,275,258.06	16,833,100.00	16,833,100.00	9,737,311.69	11,913,930.00	-	11,913,930.00	-	12,033,070.00	12,033,080.00
21020135	FURNITURE ALLOWANCE	8,965,794.97	11,341,800.00	11,341,800.00	12,338,680.28	13,738,410.00	-	13,738,410.00	-	13,875,800.00	13,875,810.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,680,000.00	2,094,300.00	2,094,300.00	6,566,329.75	35,391,370.00	-	35,391,370.00	-	35,745,290.00	35,745,300.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,868,370.00**	**-**	**1,868,370.00**	**-**	**1,887,060.00**	**1,887,070.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,868,370.00	-	1,868,370.00	-	1,887,060.00	1,887,070.00
22	**OTHER RECURRENT COSTS**	**36,055,127.14**	**14,304,130.00**	**21,751,530.00**	**46,948,491.29**	**58,439,400.00**	**-**	**58,439,400.00**	**-**	**59,026,300.00**	**59,031,000.00**
2202	**OVERHEAD COST**	**36,055,127.14**	**14,304,130.00**	**21,751,530.00**	**46,948,491.29**	**58,439,400.00**	**-**	**58,439,400.00**	**-**	**59,026,300.00**	**59,031,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**21,983,000.00**	**3,337,600.00**	**5,074,600.00**	**30,073,900.00**	**37,290,700.00**	**-**	**37,290,700.00**	**-**	**37,663,900.00**	**37,664,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,058,600.00	-	-	3,000.00	13,500,600.00	-	13,500,600.00	-	13,635,700.00	13,635,800.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,299,400.00	1,490,000.00	2,265,400.00	14,993,100.00	10,800,600.00	-	10,800,600.00	-	10,908,700.00	10,908,800.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,490,000.00	2,265,400.00	11,197,800.00	8,500,600.00	-	8,500,600.00	-	8,585,700.00	8,585,800.00
22020105	HOTEL ACCOMMODATION - LOCAL	2,625,000.00	357,600.00	543,800.00	3,880,000.00	4,488,900.00	-	4,488,900.00	-	4,533,800.00	4,533,900.00
220202	**UTILITIES - GENERAL**	**337,000.00**	**550,720.00**	**837,720.00**	**521,100.00**	**619,500.00**	**-**	**619,500.00**	**-**	**625,900.00**	**626,500.00**
22020201	ELECTRICITY CHARGES	35,000.00	26,230.00	40,030.00	18,000.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020202	TELEPHONE CHARGES	20,000.00	-	-	-	-	-	-	-	-	100.00

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22020203	INTERNET ACCESS CHARGES	-	104,900.00	159,600.00	103,000.00	104,900.00	-	104,900.00	-	106,000.00	106,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	53,000.00	157,350.00	239,250.00	140,000.00	157,400.00	-	157,400.00	-	159,000.00	159,100.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	-	-	104,900.00	-	104,900.00	-	106,000.00	106,100.00
22020209	OTHER UTILITY CHARGES	229,000.00	262,240.00	398,840.00	260,100.00	202,300.00	-	202,300.00	-	204,400.00	204,500.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**982,500.00**	**1,387,520.00**	**2,110,320.00**	**875,700.00**	**1,606,200.00**	**-**	**1,606,200.00**	**-**	**1,622,700.00**	**1,623,600.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	417,200.00	634,300.00	388,000.00	417,200.00	-	417,200.00	-	421,400.00	421,500.00
22020302	BOOKS	33,000.00	52,450.00	79,850.00	23,000.00	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020303	NEWSPAPERS	10,000.00	104,900.00	159,600.00	98,000.00	104,900.00	-	104,900.00	-	106,000.00	106,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	30,000.00	104,900.00	159,600.00	37,000.00	104,900.00	-	104,900.00	-	106,000.00	106,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	104,900.00	159,600.00	30,000.00	104,900.00	-	104,900.00	-	106,000.00	106,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,000.00	262,240.00	398,840.00	-	398,900.00	-	398,900.00	-	402,900.00	403,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	36,000.00	26,230.00	40,030.00	24,000.00	40,100.00	-	40,100.00	-	40,600.00	40,700.00
22020309	UNIFORMS & OTHER CLOTHING	232,000.00	157,350.00	239,250.00	122,000.00	225,400.00	-	225,400.00	-	227,700.00	227,800.00
22020312	OTHER MATERIALS AND SUPPLIES	238,500.00	157,350.00	239,250.00	153,700.00	157,400.00	-	157,400.00	-	159,000.00	159,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,420,100.00**	**996,530.00**	**1,515,730.00**	**1,469,950.00**	**1,399,700.00**	**-**	**1,399,700.00**	**-**	**1,414,100.00**	**1,414,700.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	136,000.00	104,900.00	159,600.00	95,000.00	204,900.00	-	204,900.00	-	207,000.00	207,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	230,000.00	157,350.00	239,250.00	603,500.00	262,400.00	-	262,400.00	-	265,100.00	265,200.00
22020403	MAINTENANCE OF OFFICE FURNITURE	217,600.00	262,240.00	398,840.00	255,250.00	262,300.00	-	262,300.00	-	265,000.00	265,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	160,000.00	104,900.00	159,600.00	173,500.00	204,900.00	-	204,900.00	-	207,000.00	207,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	521,500.00	262,240.00	398,840.00	252,700.00	262,300.00	-	262,300.00	-	265,000.00	265,100.00
22020406	OTHER MAINTENANCE SERVICES	155,000.00	104,900.00	159,600.00	90,000.00	202,900.00	-	202,900.00	-	205,000.00	205,100.00
220205	**TRAINING - GENERAL**	**285,000.00**	**603,160.00**	**917,360.00**	**551,550.00**	**603,300.00**	**-**	**603,300.00**	**-**	**609,500.00**	**609,800.00**
22020501	LOCAL TRAINING	223,000.00	262,240.00	398,840.00	257,550.00	262,300.00	-	262,300.00	-	265,000.00	265,100.00
22020502	INTERNATIONAL TRAINING	-	262,240.00	398,840.00	248,000.00	262,300.00	-	262,300.00	-	265,000.00	265,100.00
22020503	OTHER TRAININGS	62,000.00	78,680.00	119,680.00	46,000.00	78,700.00	-	78,700.00	-	79,500.00	79,600.00
220206	**OTHER SERVICES - GENERAL**	**3,767,500.00**	**2,551,610.00**	**3,879,610.00**	**6,034,000.00**	**7,045,600.00**	**-**	**7,045,600.00**	**-**	**7,116,200.00**	**7,116,600.00**
22020601	SECURITY SERVICES	-	26,230.00	40,030.00	20,000.00	30,300.00	-	30,300.00	-	30,700.00	30,800.00
22020605	CLEANING & FUMIGATION SERVICES	164,500.00	157,350.00	239,250.00	191,000.00	267,400.00	-	267,400.00	-	270,100.00	270,200.00
22020606	POSTAGES & COURIER SERVICES	3,000.00	7,870.00	11,970.00	3,000.00	7,900.00	-	7,900.00	-	8,000.00	8,100.00
22020607	OFFICE SUPPORT SERVICES	3,600,000.00	2,360,160.00	3,588,360.00	5,820,000.00	6,740,000.00	-	6,740,000.00	-	6,807,400.00	6,807,500.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**53,000.00**	**49,840.00**	**75,940.00**	**49,000.00**	**50,000.00**	**-**	**50,000.00**	**-**	**50,600.00**	**50,800.00**
22020701	FINANCIAL CONSULTING	28,000.00	26,230.00	40,030.00	26,000.00	26,300.00	-	26,300.00	-	26,600.00	26,700.00
22020703	LEGAL SERVICES	25,000.00	23,610.00	35,910.00	23,000.00	23,700.00	-	23,700.00	-	24,000.00	24,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**305,600.00**	**627,720.00**	**954,520.00**	**433,800.00**	**897,800.00**	**-**	**897,800.00**	**-**	**906,900.00**	**907,100.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020801	MOTOR VEHICLE FUEL COST	162,600.00	157,350.00	239,250.00	138,000.00	157,400.00	-	157,400.00	-	159,000.00	159,100.00
22020803	PLANT / GENERATOR FUEL COST	143,000.00	470,370.00	715,270.00	295,800.00	740,400.00	-	740,400.00	-	747,900.00	748,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**17,327.14**	**52,450.00**	**79,850.00**	**5,191.29**	**52,500.00**	**-**	**52,500.00**	**-**	**53,100.00**	**53,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,327.14	52,450.00	79,850.00	5,191.29	52,500.00	-	52,500.00	-	53,100.00	53,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**6,904,100.00**	**4,146,980.00**	**6,305,880.00**	**6,934,300.00**	**8,874,100.00**	**-**	**8,874,100.00**	**-**	**8,963,400.00**	**8,964,400.00**
22021001	REFRESHMENT & MEALS	351,000.00	65,560.00	99,860.00	150,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	23,000.00	131,120.00	199,420.00	130,000.00	131,200.00	-	131,200.00	-	132,600.00	132,700.00
22021003	PUBLICITY & ADVERTISEMENTS	-	131,120.00	199,420.00	74,500.00	131,200.00	-	131,200.00	-	132,600.00	132,700.00
22021004	MEDICAL EXPENSES-LOCAL	308,600.00	262,240.00	398,840.00	256,500.00	263,300.00	-	263,300.00	-	266,000.00	266,100.00
22021007	WELFARE PACKAGES	228,000.00	262,240.00	398,840.00	19,000.00	263,300.00	-	263,300.00	-	266,000.00	266,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	171,000.00	157,350.00	239,250.00	100,000.00	157,400.00	-	157,400.00	-	159,000.00	159,100.00
22021009	SPORTING ACTIVITIES	110,000.00	157,350.00	239,250.00	140,000.00	157,400.00	-	157,400.00	-	159,000.00	159,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,191,000.00	1,668,800.00	2,537,200.00	1,518,500.00	2,700,800.00	-	2,700,800.00	-	2,727,900.00	2,728,000.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	798,500.00	524,480.00	797,580.00	524,000.00	624,500.00	-	624,500.00	-	630,800.00	630,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,723,000.00	786,720.00	1,196,220.00	4,021,800.00	4,295,000.00	-	4,295,000.00	-	4,338,000.00	4,338,100.00
23	**CAPITAL EXPENDITURE**	**-**	**280,000,000.00**	**280,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2302	**CONSTRUCTION / PROVISION**	**-**	**50,000,000.00**	**50,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**50,000,000.00**	**50,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**230,000,000.00**	**230,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**230,000,000.00**	**230,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	230,000,000.00	230,000,000.00	-	-	-	-	-	-	-
023605200100 - Hotel and Tourism Board											
2	**EXPENDITURES**	**-**	**372,138,910.00**	**105,256,810.00**	**-**	**29,085,500.00**	**-**	**29,085,500.00**	**-**	**29,378,540.00**	**29,382,050.00**
21	**PERSONNEL COST**	**-**	**-**	**-**	**-**	**7,683,500.00**	**-**	**7,683,500.00**	**-**	**7,760,340.00**	**7,760,350.00**
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**-**	**-**	**-**	**7,683,500.00**	**-**	**7,683,500.00**	**-**	**7,760,340.00**	**7,760,350.00**
210201	**ALLOWANCES**	**-**	**-**	**-**	**-**	**7,683,500.00**	**-**	**7,683,500.00**	**-**	**7,760,340.00**	**7,760,350.00**
21020145	OTHER ALLOWANCES AND BENEFITS	-	-	-	-	7,683,500.00	-	7,683,500.00	-	7,760,340.00	7,760,350.00
22	**OTHER RECURRENT COSTS**	**-**	**2,138,910.00**	**3,256,810.00**	**-**	**21,402,000.00**	**-**	**21,402,000.00**	**-**	**21,618,200.00**	**21,621,700.00**
2202	**OVERHEAD COST**	**-**	**2,138,910.00**	**3,256,810.00**	**-**	**21,402,000.00**	**-**	**21,402,000.00**	**-**	**21,618,200.00**	**21,621,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**346,170.00**	**526,770.00**	**-**	**3,462,000.00**	**-**	**3,462,000.00**	**-**	**3,496,800.00**	**3,497,100.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	115,390.00	175,590.00	-	1,154,000.00	-	1,154,000.00	-	1,165,600.00	1,165,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	115,390.00	175,590.00	-	1,154,000.00	-	1,154,000.00	-	1,165,600.00	1,165,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	115,390.00	175,590.00	-	1,154,000.00	-	1,154,000.00	-	1,165,600.00	1,165,700.00
220202	**UTILITIES - GENERAL**	**-**	**75,530.00**	**115,130.00**	**-**	**756,000.00**	**-**	**756,000.00**	**-**	**763,700.00**	**763,900.00**

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22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	23,080.00	35,280.00	-	231,000.00	-	231,000.00	-	233,400.00	233,500.00
22020209	OTHER UTILITY CHARGES	-	52,450.00	79,850.00	-	525,000.00	-	525,000.00	-	530,300.00	530,400.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**188,310.00**	**287,010.00**	**-**	**1,885,000.00**	**-**	**1,885,000.00**	**-**	**1,904,200.00**	**1,904,700.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	49,830.00	75,930.00	-	499,000.00	-	499,000.00	-	504,000.00	504,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	23,080.00	35,280.00	-	231,000.00	-	231,000.00	-	233,400.00	233,500.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	23,080.00	35,280.00	-	231,000.00	-	231,000.00	-	233,400.00	233,500.00
22020309	UNIFORMS & OTHER CLOTHING	-	46,160.00	70,260.00	-	462,000.00	-	462,000.00	-	466,700.00	466,800.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	46,160.00	70,260.00	-	462,000.00	-	462,000.00	-	466,700.00	466,800.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**277,900.00**	**423,300.00**	**-**	**2,781,000.00**	**-**	**2,781,000.00**	**-**	**2,809,300.00**	**2,809,900.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	46,160.00	70,260.00	-	462,000.00	-	462,000.00	-	466,700.00	466,800.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	46,160.00	70,260.00	-	462,000.00	-	462,000.00	-	466,700.00	466,800.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	46,160.00	70,260.00	-	462,000.00	-	462,000.00	-	466,700.00	466,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	23,080.00	35,280.00	-	231,000.00	-	231,000.00	-	233,400.00	233,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	23,080.00	35,280.00	-	231,000.00	-	231,000.00	-	233,400.00	233,500.00
22020406	OTHER MAINTENANCE SERVICES	-	93,260.00	141,960.00	-	933,000.00	-	933,000.00	-	942,400.00	942,500.00
220205	**TRAINING - GENERAL**	**-**	**124,840.00**	**190,140.00**	**-**	**1,249,000.00**	**-**	**1,249,000.00**	**-**	**1,261,600.00**	**1,261,800.00**
22020501	LOCAL TRAINING	-	115,390.00	175,590.00	-	1,154,000.00	-	1,154,000.00	-	1,165,600.00	1,165,700.00
22020502	INTERNATIONAL TRAINING	-	9,450.00	14,550.00	-	95,000.00	-	95,000.00	-	96,000.00	96,100.00
220206	**OTHER SERVICES - GENERAL**	**-**	**137,430.00**	**209,430.00**	**-**	**1,375,000.00**	**-**	**1,375,000.00**	**-**	**1,388,900.00**	**1,389,200.00**
22020601	SECURITY SERVICES	-	23,080.00	35,280.00	-	231,000.00	-	231,000.00	-	233,400.00	233,500.00
22020605	CLEANING & FUMIGATION SERVICES	-	9,450.00	14,550.00	-	95,000.00	-	95,000.00	-	96,000.00	96,100.00
22020607	OFFICE SUPPORT SERVICES	-	104,900.00	159,600.00	-	1,049,000.00	-	1,049,000.00	-	1,059,500.00	1,059,600.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**43,550.00**	**66,550.00**	**-**	**437,000.00**	**-**	**437,000.00**	**-**	**441,500.00**	**441,800.00**
22020701	FINANCIAL CONSULTING	-	9,450.00	14,550.00	-	95,000.00	-	95,000.00	-	96,000.00	96,100.00
22020703	LEGAL SERVICES	-	11,540.00	17,640.00	-	116,000.00	-	116,000.00	-	117,200.00	117,300.00
22020709	OTHER CONSULTING SERVICES	-	22,560.00	34,360.00	-	226,000.00	-	226,000.00	-	228,300.00	228,400.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**66,110.00**	**100,910.00**	**-**	**662,000.00**	**-**	**662,000.00**	**-**	**668,800.00**	**669,100.00**
22020801	MOTOR VEHICLE FUEL COST	-	9,450.00	14,550.00	-	95,000.00	-	95,000.00	-	96,000.00	96,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	34,100.00	52,000.00	-	341,000.00	-	341,000.00	-	344,500.00	344,600.00
22020803	PLANT / GENERATOR FUEL COST	-	22,560.00	34,360.00	-	226,000.00	-	226,000.00	-	228,300.00	228,400.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**92,310.00**	**140,510.00**	**-**	**924,000.00**	**-**	**924,000.00**	**-**	**933,300.00**	**933,400.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	92,310.00	140,510.00	-	924,000.00	-	924,000.00	-	933,300.00	933,400.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**786,760.00**	**1,197,060.00**	**-**	**7,871,000.00**	**-**	**7,871,000.00**	**-**	**7,950,100.00**	**7,950,800.00**
22021001	REFRESHMENT & MEALS	-	79,730.00	121,330.00	-	798,000.00	-	798,000.00	-	806,000.00	806,100.00

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22021002	HONORARIUM & SITTING ALLOWANCE	-	89,170.00	135,670.00	-	892,000.00	-	892,000.00	-	901,000.00	901,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	68,710.00	104,610.00	-	688,000.00	-	688,000.00	-	694,900.00	695,000.00
22021007	WELFARE PACKAGES	-	125,360.00	190,760.00	-	1,254,000.00	-	1,254,000.00	-	1,266,600.00	1,266,700.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	115,390.00	175,590.00	-	1,154,000.00	-	1,154,000.00	-	1,165,600.00	1,165,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	46,160.00	70,260.00	-	462,000.00	-	462,000.00	-	466,700.00	466,800.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	262,240.00	398,840.00	-	2,623,000.00	-	2,623,000.00	-	2,649,300.00	2,649,400.00
23	**CAPITAL EXPENDITURE**	**-**	**370,000,000.00**	**102,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**240,000,000.00**	**25,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**240,000,000.00**	**25,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010105	PURCHASE OF MOTOR VEHICLES	-	150,000,000.00	10,000,000.00	-	-	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	80,000,000.00	10,000,000.00	-	-	-	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	10,000,000.00	5,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**30,000,000.00**	**30,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**30,000,000.00**	**30,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020124	CONSTRUCTION OF MARKETS/PARKS	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
23020128	OTHER CONSTRUCTION	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**100,000,000.00**	**47,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**100,000,000.00**	**47,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030103	REHABILITATION / REPAIRS - HOUSING	-	30,000,000.00	7,000,000.00	-	-	-	-	-	-	-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	-	20,000,000.00	5,000,000.00	-	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
23030124	REHABILITATION/REPAIRS-MARKETS/PARKS	-	20,000,000.00	5,000,000.00	-	-	-	-	-	-	-
023800100100 - Ministry of Budget and Economic Planning											
2	**EXPENDITURES**	**168,013,328.19**	**11,346,593,510.00**	**5,535,603,810.00**	**172,547,273.44**	**1,374,824,410.00**	**3,391,887,840.00**	**4,766,712,250.00**	**##########**	**41,788,573,040.00**	**42,202,701,780.00**
21	**PERSONNEL COST**	**33,820,420.48**	**413,504,200.00**	**413,504,200.00**	**53,119,908.77**	**82,875,910.00**	**-**	**82,875,910.00**	**-**	**83,704,740.00**	**83,704,880.00**
2101	**SALARY**	**19,274,200.03**	**9,396,300.00**	**9,396,300.00**	**24,587,873.01**	**38,918,460.00**	**-**	**38,918,460.00**	**-**	**39,307,650.00**	**39,307,680.00**
210101	**SALARIES AND WAGES**	**19,274,200.03**	**9,396,300.00**	**9,396,300.00**	**24,587,873.01**	**38,918,460.00**	**-**	**38,918,460.00**	**-**	**39,307,650.00**	**39,307,680.00**
21010101	BASIC-SALARY	19,274,200.03	9,396,300.00	9,396,300.00	24,587,873.01	38,918,460.00	-	38,918,460.00	-	39,307,650.00	39,307,680.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**14,546,220.45**	**404,107,900.00**	**404,107,900.00**	**28,532,035.76**	**43,957,450.00**	**-**	**43,957,450.00**	**-**	**44,397,090.00**	**44,397,200.00**
210201	**ALLOWANCES**	**14,546,220.45**	**404,107,900.00**	**404,107,900.00**	**28,532,035.76**	**42,984,410.00**	**-**	**42,984,410.00**	**-**	**43,414,310.00**	**43,414,410.00**
21020102	HOUSING/RENT ALLOWANCE	-	-	-	-	8,904,630.00	-	8,904,630.00	-	8,993,680.00	8,993,690.00
21020103	TRANSPORT ALLOWANCE	984,115.13	15,454,200.00	15,454,200.00	2,314,267.91	3,638,570.00	-	3,638,570.00	-	3,674,960.00	3,674,970.00
21020104	MEAL SUBSIDY	185,451.25	186,766,300.00	186,766,300.00	473,248.99	751,910.00	-	751,910.00	-	759,430.00	759,440.00
21020105	UTILITY ALLOWANCE	540,060.39	51,592,100.00	51,592,100.00	1,362,912.44	2,147,150.00	-	2,147,150.00	-	2,168,630.00	2,168,640.00
21020106	ENTERTAINMENT ALLOWANCE	19,087.89	3,485,500.00	3,485,500.00	30,734.52	35,600.00	-	35,600.00	-	35,960.00	35,970.00
21020107	LEAVE ALLOWANCE	1,207,216.86	14,700,300.00	14,700,300.00	2,369,208.69	2,215,290.00	-	2,215,290.00	-	2,237,450.00	2,237,460.00
21020108	DOMESTIC STAFF ALLOWANCE	549,761.37	2,906,200.00	2,906,200.00	898,064.52	1,037,300.00	-	1,037,300.00	-	1,047,680.00	1,047,690.00
21020114	TEACHING ALLOWANCE	243,647.91	554,000.00	554,000.00	373,436.28	431,340.00	-	431,340.00	-	435,660.00	435,670.00
21020135	FURNITURE ALLOWANCE	2,404,074.50	107,669,300.00	107,669,300.00	4,654,100.82	7,479,470.00	-	7,479,470.00	-	7,554,270.00	7,554,280.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020145	OTHER ALLOWANCES AND BENEFITS	8,412,805.15	20,980,000.00	20,980,000.00	16,056,061.59	16,343,150.00	-	16,343,150.00	-	16,506,590.00	16,506,600.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**973,040.00**	**-**	**973,040.00**	**-**	**982,780.00**	**982,790.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	973,040.00	-	973,040.00	-	982,780.00	982,790.00
22	**OTHER RECURRENT COSTS**	**131,702,907.71**	**444,233,210.00**	**675,381,210.00**	**86,112,364.67**	**289,448,500.00**	**-**	**289,448,500.00**	**-**	**292,343,300.00**	**292,346,400.00**
2202	**OVERHEAD COST**	**131,702,907.71**	**444,233,210.00**	**675,381,210.00**	**86,112,364.67**	**289,448,500.00**	**-**	**289,448,500.00**	**-**	**292,343,300.00**	**292,346,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**-**	**-**	**-**	**19,000,000.00**	**-**	**19,000,000.00**	**-**	**19,190,000.00**	**19,190,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220202	**UTILITIES - GENERAL**	**439,800.00**	**794,710.00**	**1,208,410.00**	**393,400.00**	**331,200.00**	**-**	**331,200.00**	**-**	**334,600.00**	**334,700.00**
22020204	SATELLITE BROADCASTING ACCESS CHARGES	439,800.00	794,710.00	1,208,410.00	393,400.00	331,200.00	-	331,200.00	-	334,600.00	334,700.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,579,700.00**	**11,602,220.00**	**17,639,520.00**	**2,788,000.00**	**8,141,800.00**	**-**	**8,141,800.00**	**-**	**8,223,300.00**	**8,223,700.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,959,700.00	9,536,000.00	14,497,900.00	2,788,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	620,000.00	794,710.00	1,208,410.00	-	1,208,500.00	-	1,208,500.00	-	1,220,600.00	1,220,700.00
22020312	OTHER MATERIALS AND SUPPLIES	-	1,271,510.00	1,933,210.00	-	1,933,300.00	-	1,933,300.00	-	1,952,700.00	1,952,800.00
220204	**MAINTENANCE SERVICES - GENERAL**	**12,792,700.00**	**13,116,320.00**	**22,639,920.00**	**2,271,000.00**	**19,767,500.00**	**-**	**19,767,500.00**	**-**	**19,965,300.00**	**19,966,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	921,500.00	635,760.00	3,664,660.00	820,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,800,000.00	3,576,000.00	5,436,800.00	116,000.00	5,436,800.00	-	5,436,800.00	-	5,491,200.00	5,491,300.00
22020403	MAINTENANCE OF OFFICE FURNITURE	47,000.00	3,973,360.00	6,040,960.00	70,000.00	6,041,000.00	-	6,041,000.00	-	6,101,500.00	6,101,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	1,986,710.00	3,020,610.00	245,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,500,000.00	1,986,710.00	3,020,610.00	180,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020406	OTHER MAINTENANCE SERVICES	524,200.00	635,760.00	966,660.00	440,000.00	1,800,000.00	-	1,800,000.00	-	1,818,000.00	1,818,100.00
22020407	MAINTENANCE OF AIRCRAFTS	-	322,020.00	489,620.00	400,000.00	489,700.00	-	489,700.00	-	494,600.00	494,700.00
220205	**TRAINING - GENERAL**	**23,495,000.00**	**354,585,360.00**	**467,587,460.00**	**13,592,400.00**	**53,000,000.00**	**-**	**53,000,000.00**	**-**	**53,530,000.00**	**53,530,300.00**
22020501	LOCAL TRAINING	-	635,760.00	41,436,660.00	5,882,400.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020502	INTERNATIONAL TRAINING	-	253,949,600.00	274,118,500.00	4,770,000.00	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	23,495,000.00	100,000,000.00	152,032,300.00	2,940,000.00	39,000,000.00	-	39,000,000.00	-	39,390,000.00	39,390,100.00
220206	**OTHER SERVICES - GENERAL**	**2,734,700.00**	**15,893,360.00**	**24,163,360.00**	**4,332,000.00**	**14,000,000.00**	**-**	**14,000,000.00**	**-**	**14,140,000.00**	**14,140,200.00**
22020605	CLEANING & FUMIGATION SERVICES	229,700.00	11,920,000.00	18,122,400.00	127,000.00	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
22020607	OFFICE SUPPORT SERVICES	2,505,000.00	3,973,360.00	6,040,960.00	4,205,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**9,666,200.00**	**3,576,070.00**	**16,229,070.00**	**12,133,200.00**	**9,900,000.00**	**-**	**9,900,000.00**	**-**	**9,999,000.00**	**9,999,200.00**
22020801	MOTOR VEHICLE FUEL COST	8,597,000.00	1,986,710.00	13,812,610.00	11,353,200.00	9,000,000.00	-	9,000,000.00	-	9,090,000.00	9,090,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020803	PLANT / GENERATOR FUEL COST	1,069,200.00	1,589,360.00	2,416,460.00	780,000.00	900,000.00	-	900,000.00	-	909,000.00	909,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**218,507.71**	**397,360.00**	**604,260.00**	**13,764.67**	**8,000.00**	**-**	**8,000.00**	**-**	**8,100.00**	**8,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	218,507.71	397,360.00	604,260.00	13,764.67	8,000.00	-	8,000.00	-	8,100.00	8,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**79,776,300.00**	**44,267,810.00**	**125,309,210.00**	**50,588,600.00**	**165,300,000.00**	**-**	**165,300,000.00**	**-**	**166,953,000.00**	**166,953,800.00**
22021001	REFRESHMENT & MEALS	891,000.00	476,800.00	7,470,000.00	3,130,600.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	2,384,000.00	14,416,500.00	1,900,000.00	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
22021003	PUBLICITY & ADVERTISEMENTS	230,000.00	1,589,360.00	2,416,460.00	280,000.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
22021004	MEDICAL EXPENSES-LOCAL	1,190,000.00	1,589,360.00	2,416,460.00	1,260,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021007	WELFARE PACKAGES	738,000.00	1,589,360.00	15,906,460.00	3,757,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000.00	1,192,000.00	1,812,300.00	100,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	72,517,000.00	33,773,360.00	51,346,560.00	36,391,000.00	70,000,000.00	-	70,000,000.00	-	70,700,000.00	70,700,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,160,300.00	1,673,570.00	29,524,470.00	3,770,000.00	60,000,000.00	-	60,000,000.00	-	60,600,000.00	60,600,100.00
23	**CAPITAL EXPENDITURE**	**2,490,000.00**	**10,488,856,100.00**	**4,446,718,400.00**	**33,315,000.00**	**1,002,500,000.00**	**3,391,887,840.00**	**4,394,387,840.00**	**##########**	**41,412,525,000.00**	**41,826,650,500.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**878,850,000.00**	**612,092,995.00**	**-**	**257,500,000.00**	**-**	**257,500,000.00**	**##########**	**260,075,000.00**	**262,675,800.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**878,850,000.00**	**612,092,995.00**	**-**	**257,500,000.00**	**-**	**257,500,000.00**	**##########**	**260,075,000.00**	**262,675,800.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	878,850,000.00	157,718,400.00	-	107,500,000.00	-	107,500,000.00	##########	108,575,000.00	109,660,800.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	304,374,595.00	-	-	-	-	-	-	-
23010146	PURCHASE OF ICT EQUPMENTS	-	-	150,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
2305	**OTHER CAPITAL PROJECTS**	**2,490,000.00**	**9,610,006,100.00**	**3,834,625,405.00**	**33,315,000.00**	**745,000,000.00**	**3,391,887,840.00**	**4,136,887,840.00**	**-**	**41,152,450,000.00**	**41,563,974,700.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**2,490,000.00**	**9,610,006,100.00**	**3,834,625,405.00**	**33,315,000.00**	**745,000,000.00**	**3,391,887,840.00**	**4,136,887,840.00**	**-**	**41,152,450,000.00**	**41,563,974,700.00**
23050101	RESEARCH AND DEVELOPMENT	-	524,500,000.00	354,500,000.00	33,315,000.00	464,500,000.00	-	464,500,000.00	-	469,145,000.00	473,836,500.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	105,000,000.00	55,000,000.00	-	55,000,000.00	-	55,000,000.00	-	55,550,000.00	56,105,500.00
23050103	MONITORING AND EVALUATION	-	241,500,000.00	141,500,000.00	-	141,500,000.00	-	141,500,000.00	-	142,915,000.00	144,344,300.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	2,490,000.00	84,000,000.00	84,000,000.00	-	84,000,000.00	-	84,000,000.00	-	84,840,000.00	85,688,400.00
23050112	CONTIGENCY FUND FOR CAPITAL EXPENDITURE	-	8,655,006,100.00	3,199,625,405.00	-	-	3,391,887,840.00	3,391,887,840.00	-	40,400,000,000.00	40,804,000,000.00
023800200100 - Adamawa State Planning Commission											
2	**EXPENDITURES**	**169,665,695.70**	**425,094,550.00**	**467,154,650.00**	**226,708,174.52**	**527,234,750.00**	**-**	**527,234,750.00**	**##########**	**532,507,330.00**	**535,338,080.00**
21	**PERSONNEL COST**	**65,969,599.50**	**100,044,900.00**	**100,044,900.00**	**115,635,132.90**	**172,031,450.00**	**-**	**172,031,450.00**	**-**	**173,751,830.00**	**173,751,980.00**
2101	**SALARY**	**39,772,683.23**	**57,621,500.00**	**57,621,500.00**	**61,376,844.10**	**79,152,470.00**	**-**	**79,152,470.00**	**-**	**79,944,000.00**	**79,944,030.00**
210101	**SALARIES AND WAGES**	**39,772,683.23**	**57,621,500.00**	**57,621,500.00**	**61,376,844.10**	**79,152,470.00**	**-**	**79,152,470.00**	**-**	**79,944,000.00**	**79,944,030.00**
21010101	BASIC-SALARY	39,772,683.23	57,621,500.00	57,621,500.00	61,376,844.10	79,152,470.00	-	79,152,470.00	-	79,944,000.00	79,944,030.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**26,196,916.27**	**42,423,400.00**	**42,423,400.00**	**54,258,288.80**	**92,878,980.00**	**-**	**92,878,980.00**	**-**	**93,807,830.00**	**93,807,950.00**
210201	**ALLOWANCES**	**26,196,916.27**	**42,423,400.00**	**42,423,400.00**	**54,258,288.80**	**90,900,150.00**	**-**	**90,900,150.00**	**-**	**91,809,210.00**	**91,809,320.00**
21020102	HOUSING/RENT ALLOWANCE	7,760,915.84	13,435,600.00	13,435,600.00	13,460,700.70	18,606,210.00	-	18,606,210.00	-	18,792,280.00	18,792,290.00
21020103	TRANSPORT ALLOWANCE	2,482,254.00	3,870,600.00	3,870,600.00	5,356,754.59	7,604,630.00	-	7,604,630.00	-	7,680,680.00	7,680,690.00
21020104	MEAL SUBSIDY	437,971.76	561,300.00	561,300.00	1,108,303.44	1,730,190.00	-	1,730,190.00	-	1,747,500.00	1,747,510.00
21020105	UTILITY ALLOWANCE	1,430,320.08	1,777,500.00	1,777,500.00	3,246,803.30	4,550,070.00	-	4,550,070.00	-	4,595,580.00	4,595,590.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020106	ENTERTAINMENT ALLOWANCE	90,031.38	116,100.00	116,100.00	150,615.24	173,990.00	-	173,990.00	-	175,730.00	175,740.00
21020107	LEAVE ALLOWANCE	3,354,425.76	5,806,700.00	5,806,700.00	5,776,099.74	5,562,590.00	-	5,562,590.00	-	5,618,220.00	5,618,230.00
21020108	DOMESTIC STAFF ALLOWANCE	2,825,902.01	3,464,600.00	3,464,600.00	4,558,981.02	5,409,600.00	-	5,409,600.00	-	5,463,700.00	5,463,710.00
21020112	HARZARD ALLOWANCE	-	-	-	-	193,310.00	-	193,310.00	-	195,250.00	195,260.00
21020114	TEACHING ALLOWANCE	-	-	-	-	2,772,210.00	-	2,772,210.00	-	2,799,940.00	2,799,950.00
21020135	FURNITURE ALLOWANCE	6,784,018.35	10,669,800.00	10,669,800.00	11,527,596.76	15,488,450.00	-	15,488,450.00	-	15,643,340.00	15,643,350.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,031,077.09	2,721,200.00	2,721,200.00	9,072,434.01	28,808,900.00	-	28,808,900.00	-	29,096,990.00	29,097,000.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	-	**-**	-	**1,978,830.00**	**-**	**1,978,830.00**	-	**1,998,620.00**	**1,998,630.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,978,830.00	-	1,978,830.00	-	1,998,620.00	1,998,630.00
22	**OTHER RECURRENT COSTS**	**24,326,096.20**	**100,049,650.00**	**152,109,750.00**	**37,034,320.12**	**75,203,300.00**	**-**	**75,203,300.00**	**-**	**75,955,500.00**	**75,958,100.00**
2202	**OVERHEAD COST**	**24,326,096.20**	**100,049,650.00**	**152,109,750.00**	**37,034,320.12**	**75,203,300.00**	**-**	**75,203,300.00**	-	**75,955,500.00**	**75,958,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,276,800.00**	**61,984,000.00**	**94,235,800.00**	**180,000.00**	**7,384,000.00**	**-**	**7,384,000.00**	**-**	**7,457,900.00**	**7,458,100.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,276,800.00	2,384,000.00	3,624,500.00	180,000.00	2,384,000.00	-	2,384,000.00	-	2,407,900.00	2,408,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	59,600,000.00	90,611,300.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
220202	**UTILITIES - GENERAL**	**480,000.00**	**596,000.00**	**906,200.00**	**490,500.00**	**500,000.00**	**-**	**500,000.00**	**-**	**505,000.00**	**505,100.00**
22020204	SATELLITE BROADCASTING ACCESS CHARGES	480,000.00	596,000.00	906,200.00	490,500.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**964,500.00**	**2,185,300.00**	**3,322,600.00**	**1,780,000.00**	**2,700,000.00**	**-**	**2,700,000.00**	**-**	**2,727,000.00**	**2,727,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	469,500.00	1,192,000.00	1,812,300.00	1,213,500.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	397,300.00	604,100.00	364,000.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22020312	OTHER MATERIALS AND SUPPLIES	495,000.00	596,000.00	906,200.00	202,500.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,474,200.00**	**8,433,400.00**	**12,822,000.00**	**891,000.00**	**8,000,000.00**	**-**	**8,000,000.00**	**-**	**8,080,000.00**	**8,080,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,273,000.00	2,086,000.00	3,171,500.00	362,500.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	1,788,000.00	2,718,400.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	23,700.00	1,788,000.00	2,718,400.00	96,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	74,500.00	1,490,000.00	2,265,400.00	310,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	1,192,000.00	1,812,300.00	82,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020406	OTHER MAINTENANCE SERVICES	103,000.00	89,400.00	136,000.00	40,500.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
220205	**TRAINING - GENERAL**	**-**	**10,000,000.00**	**15,203,300.00**	**500,000.00**	**25,203,300.00**	**-**	**25,203,300.00**	**-**	**25,455,400.00**	**25,455,600.00**
22020501	LOCAL TRAINING	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	10,000,000.00	15,203,300.00	500,000.00	15,203,300.00	-	15,203,300.00	-	15,355,400.00	15,355,500.00
220206	**OTHER SERVICES - GENERAL**	**4,760,000.00**	**3,003,840.00**	**4,566,840.00**	**6,036,563.45**	**6,000,000.00**	**-**	**6,000,000.00**	**-**	**6,060,000.00**	**6,060,100.00**
22020607	OFFICE SUPPORT SERVICES	4,760,000.00	3,003,840.00	4,566,840.00	6,036,563.45	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**8,094,600.00**	**2,980,000.00**	**4,530,700.00**	**11,944,600.00**	**6,000,000.00**	**-**	**6,000,000.00**	**-**	**6,060,000.00**	**6,060,300.00**
22020801	MOTOR VEHICLE FUEL COST	4,129,600.00	1,788,000.00	2,718,400.00	5,855,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	70,000.00	-	-	-	-	-	100.00
22020803	PLANT / GENERATOR FUEL COST	3,965,000.00	1,192,000.00	1,812,300.00	6,019,600.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**202,996.20**	**198,710.00**	**302,210.00**	**77,197.66**	**150,000.00**	**-**	**150,000.00**	**-**	**151,500.00**	**151,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	202,996.20	198,710.00	302,210.00	77,197.66	150,000.00	-	150,000.00	-	151,500.00	151,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,073,000.00**	**10,668,400.00**	**16,220,100.00**	**15,134,459.01**	**19,266,000.00**	**-**	**19,266,000.00**	**-**	**19,458,700.00**	**19,459,400.00**
22021001	REFRESHMENT & MEALS	40,000.00	238,400.00	362,500.00	-	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	120,000.00	1,192,000.00	1,812,300.00	240,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021003	PUBLICITY & ADVERTISEMENTS	40,000.00	596,000.00	906,200.00	128,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	1,192,000.00	1,812,300.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021007	WELFARE PACKAGES	950,000.00	1,192,000.00	1,812,300.00	2,948,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	298,000.00	453,200.00	70,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	5,923,000.00	5,960,000.00	9,061,300.00	11,748,459.01	13,716,000.00	-	13,716,000.00	-	13,853,200.00	13,853,300.00
23	**CAPITAL EXPENDITURE**	**79,370,000.00**	**225,000,000.00**	**215,000,000.00**	**74,038,721.50**	**280,000,000.00**	**-**	**280,000,000.00**	**##########**	**282,800,000.00**	**285,628,000.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**-**	**-**	**-**	**30,000,000.00**	**-**	**30,000,000.00**	**-**	**30,300,000.00**	**30,603,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**-**	**-**	**-**	**30,000,000.00**	**-**	**30,000,000.00**	**-**	**30,300,000.00**	**30,603,000.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
2303	**REHABILITATION / REPAIRS**	**-**	**-**	**-**	**-**	**50,000,000.00**	**-**	**50,000,000.00**	**-**	**50,500,000.00**	**51,005,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**-**	**-**	**-**	**50,000,000.00**	**-**	**50,000,000.00**	**-**	**50,500,000.00**	**51,005,000.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
2305	**OTHER CAPITAL PROJECTS**	**79,370,000.00**	**225,000,000.00**	**215,000,000.00**	**74,038,721.50**	**200,000,000.00**	**-**	**200,000,000.00**	**##########**	**202,000,000.00**	**204,020,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**79,370,000.00**	**225,000,000.00**	**215,000,000.00**	**74,038,721.50**	**200,000,000.00**	**-**	**200,000,000.00**	**##########**	**202,000,000.00**	**204,020,000.00**
23050101	RESEARCH AND DEVELOPMENT	60,900,000.00	90,000,000.00	80,000,000.00	50,000,000.00	75,000,000.00	-	75,000,000.00	-	75,750,000.00	76,507,500.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	20,000,000.00	20,000,000.00	2,528,437.50	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
23050103	MONITORING AND EVALUATION	18,470,000.00	85,000,000.00	85,000,000.00	21,510,284.00	75,000,000.00	-	75,000,000.00	##########	75,750,000.00	76,507,500.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	30,000,000.00	30,000,000.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
023800400100 - Adamawa State Bureau of Statistics											
2	**EXPENDITURES**	**210,443,380.14**	**813,970,800.00**	**854,275,500.00**	**340,679,139.31**	**639,596,400.00**	**-**	**639,596,400.00**	**-**	**645,993,960.00**	**647,867,070.00**
21	**PERSONNEL COST**	**183,880,787.05**	**277,240,600.00**	**277,240,600.00**	**285,741,556.09**	**377,096,400.00**	**-**	**377,096,400.00**	**-**	**380,867,460.00**	**380,867,670.00**
2101	**SALARY**	**96,612,612.71**	**133,224,800.00**	**133,224,800.00**	**148,520,904.51**	**176,266,020.00**	**-**	**176,266,020.00**	**-**	**178,028,690.00**	**178,028,720.00**
210101	**SALARIES AND WAGES**	**96,612,612.71**	**133,224,800.00**	**133,224,800.00**	**148,520,904.51**	**176,266,020.00**	**-**	**176,266,020.00**	**-**	**178,028,690.00**	**178,028,720.00**
21010101	BASIC-SALARY	96,612,612.71	133,224,800.00	133,224,800.00	148,520,904.51	176,266,020.00	-	176,266,020.00	-	178,028,690.00	178,028,720.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**87,268,174.34**	**144,015,800.00**	**144,015,800.00**	**137,220,651.58**	**200,830,380.00**	**-**	**200,830,380.00**	**-**	**202,838,770.00**	**202,838,950.00**
210201	**ALLOWANCES**	**87,268,174.34**	**144,015,800.00**	**144,015,800.00**	**137,220,651.58**	**196,497,970.00**	**-**	**196,497,970.00**	**-**	**198,463,030.00**	**198,463,200.00**
21020102	HOUSING/RENT ALLOWANCE	21,007,049.79	43,910,600.00	43,910,600.00	33,768,860.07	40,909,050.00	-	40,909,050.00	-	41,318,150.00	41,318,160.00
21020103	TRANSPORT ALLOWANCE	6,245,239.56	7,594,000.00	7,594,000.00	13,430,852.82	16,280,150.00	-	16,280,150.00	-	16,442,960.00	16,442,970.00
21020104	MEAL SUBSIDY	1,085,542.74	5,599,000.00	5,599,000.00	2,709,747.22	3,056,240.00	-	3,056,240.00	-	3,086,810.00	3,086,820.00
21020105	UTILITY ALLOWANCE	3,951,341.80	7,637,900.00	7,637,900.00	8,367,036.33	10,210,940.00	-	10,210,940.00	-	10,313,050.00	10,313,060.00

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21020106	ENTERTAINMENT ALLOWANCE	623,852.70	711,200.00	711,200.00	857,229.96	1,260,320.00	-	1,260,320.00	-	1,272,930.00	1,272,940.00
21020107	LEAVE ALLOWANCE	8,172,729.39	13,538,300.00	13,538,300.00	14,320,880.54	14,321,580.00	-	14,321,580.00	-	14,464,800.00	14,464,810.00
21020108	DOMESTIC STAFF ALLOWANCE	8,631,096.69	7,039,000.00	7,039,000.00	13,639,578.25	19,751,760.00	-	19,751,760.00	-	19,949,280.00	19,949,290.00
21020112	HARZARD ALLOWANCE	1,092,705.72	15,173,900.00	15,173,900.00	1,109,212.99	1,284,680.00	-	1,284,680.00	-	1,297,530.00	1,297,540.00
21020114	TEACHING ALLOWANCE	-	-	-	-	144,800.00	-	144,800.00	-	146,250.00	146,260.00
21020120	JOURNAL ALLOWANCE	187,180.56	931,700.00	931,700.00	187,180.56	216,200.00	-	216,200.00	-	218,370.00	218,380.00
21020135	FURNITURE ALLOWANCE	17,653,122.70	27,941,500.00	27,941,500.00	27,871,769.67	33,837,510.00	-	33,837,510.00	-	34,175,890.00	34,175,900.00
21020138	ADMIN ALLOWANCE	311,967.48	496,500.00	496,500.00	311,967.48	360,360.00	-	360,360.00	-	363,970.00	363,980.00
21020139	WARDROPE ALLOWANCE	-	-	-	-	1,180,730.00	-	1,180,730.00	-	1,192,540.00	1,192,550.00
21020141	ACCOMMODATION ALLOWANCE	1,915,411.32	2,062,500.00	2,062,500.00	1,941,842.98	2,361,350.00	-	2,361,350.00	-	2,384,970.00	2,384,980.00
21020142	ICT ALLOWANCE	12,373,645.62	6,957,800.00	6,957,800.00	13,756,950.24	15,075,480.00	-	15,075,480.00	-	15,226,240.00	15,226,250.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	935,902.56	1,489,500.00	1,489,500.00	935,902.56	1,080,980.00	-	1,080,980.00	-	1,091,790.00	1,091,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	3,081,385.71	2,932,400.00	2,932,400.00	4,011,639.91	35,165,840.00	-	35,165,840.00	-	35,517,500.00	35,517,510.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**4,332,410.00**	**-**	**4,332,410.00**	**-**	**4,375,740.00**	**4,375,750.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	4,332,410.00	-	4,332,410.00	-	4,375,740.00	4,375,750.00
22	**OTHER RECURRENT COSTS**	**14,963,353.09**	**77,450,200.00**	**117,754,900.00**	**26,185,083.22**	**77,500,000.00**	**-**	**77,500,000.00**	**-**	**78,276,500.00**	**78,280,900.00**
2202	**OVERHEAD COST**	**14,963,353.09**	**77,450,200.00**	**117,754,900.00**	**26,185,083.22**	**77,500,000.00**	**-**	**77,500,000.00**	**-**	**78,276,500.00**	**78,280,900.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**16,092,000.00**	**24,465,300.00**	**1,201,000.00**	**12,592,000.00**	**-**	**12,592,000.00**	**-**	**12,718,000.00**	**12,718,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	7,152,000.00	10,873,500.00	1,201,000.00	7,152,000.00	-	7,152,000.00	-	7,223,600.00	7,223,700.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	8,940,000.00	13,591,800.00	-	5,440,000.00	-	5,440,000.00	-	5,494,400.00	5,494,500.00
220202	**UTILITIES - GENERAL**	**307,500.00**	**745,000.00**	**1,133,100.00**	**322,000.00**	**745,000.00**	**-**	**745,000.00**	**-**	**752,500.00**	**752,800.00**
22020203	INTERNET ACCESS CHARGES	-	149,000.00	226,700.00	40,000.00	149,000.00	-	149,000.00	-	150,500.00	150,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	307,500.00	298,000.00	453,200.00	282,000.00	298,000.00	-	298,000.00	-	301,000.00	301,100.00
22020206	SEWERAGE CHARGES	-	298,000.00	453,200.00	-	298,000.00	-	298,000.00	-	301,000.00	301,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,102,500.00**	**5,185,200.00**	**7,884,300.00**	**5,089,500.00**	**5,185,000.00**	**-**	**5,185,000.00**	**-**	**5,237,000.00**	**5,237,800.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	572,500.00	2,980,000.00	4,530,700.00	1,866,000.00	2,980,000.00	-	2,980,000.00	-	3,009,800.00	3,009,900.00
22020302	BOOKS	-	178,800.00	272,000.00	-	178,800.00	-	178,800.00	-	180,600.00	180,700.00
22020303	NEWSPAPERS	-	178,800.00	272,000.00	-	178,800.00	-	178,800.00	-	180,600.00	180,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	352,000.00	596,000.00	906,200.00	2,992,500.00	596,000.00	-	596,000.00	-	602,000.00	602,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	178,800.00	272,000.00	115,000.00	178,600.00	-	178,600.00	-	180,400.00	180,500.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	298,000.00	453,200.00	-	298,000.00	-	298,000.00	-	301,000.00	301,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	596,000.00	906,200.00	-	596,000.00	-	596,000.00	-	602,000.00	602,100.00
22020312	OTHER MATERIALS AND SUPPLIES	178,000.00	178,800.00	272,000.00	116,000.00	178,800.00	-	178,800.00	-	180,600.00	180,700.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,226,200.00**	**6,556,000.00**	**9,968,000.00**	**3,388,300.00**	**6,556,000.00**	**-**	**6,556,000.00**	**-**	**6,621,900.00**	**6,622,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	185,000.00	1,192,000.00	1,812,300.00	1,014,500.00	1,192,000.00	-	1,192,000.00	-	1,204,000.00	1,204,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	85,000.00	596,000.00	906,200.00	537,500.00	596,000.00	-	596,000.00	-	602,000.00	602,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020403	MAINTENANCE OF OFFICE FURNITURE	359,200.00	894,000.00	1,359,300.00	608,800.00	894,000.00	-	894,000.00	-	903,000.00	903,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	173,000.00	1,490,000.00	2,265,400.00	820,000.00	1,490,000.00	-	1,490,000.00	-	1,504,900.00	1,505,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	894,000.00	1,359,300.00	125,000.00	894,000.00	-	894,000.00	-	903,000.00	903,100.00
22020406	OTHER MAINTENANCE SERVICES	424,000.00	298,000.00	453,200.00	82,500.00	298,000.00	-	298,000.00	-	301,000.00	301,100.00
22020414	MAINTENANCE OF SOFTWARE	-	1,192,000.00	1,812,300.00	200,000.00	1,192,000.00	-	1,192,000.00	-	1,204,000.00	1,204,100.00
220205	**TRAINING - GENERAL**	**50,000.00**	**28,608,000.00**	**43,493,800.00**	**5,234,000.00**	**28,608,000.00**	**-**	**28,608,000.00**	**-**	**28,894,300.00**	**28,894,600.00**
22020501	LOCAL TRAINING	-	5,364,000.00	8,155,200.00	25,000.00	5,364,000.00	-	5,364,000.00	-	5,417,700.00	5,417,800.00
22020502	INTERNATIONAL TRAINING	-	7,152,000.00	10,873,500.00	-	7,152,000.00	-	7,152,000.00	-	7,223,600.00	7,223,700.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	50,000.00	16,092,000.00	24,465,100.00	5,209,000.00	16,092,000.00	-	16,092,000.00	-	16,253,000.00	16,253,100.00
220206	**OTHER SERVICES - GENERAL**	**1,323,250.00**	**2,711,800.00**	**4,123,200.00**	**1,265,000.00**	**2,711,800.00**	**-**	**2,711,800.00**	**-**	**2,739,000.00**	**2,739,300.00**
22020605	CLEANING & FUMIGATION SERVICES	76,000.00	178,800.00	272,000.00	-	178,800.00	-	178,800.00	-	180,600.00	180,700.00
22020606	POSTAGES & COURIER SERVICES	152,250.00	149,000.00	226,700.00	100,000.00	149,000.00	-	149,000.00	-	150,500.00	150,600.00
22020607	OFFICE SUPPORT SERVICES	1,095,000.00	2,384,000.00	3,624,500.00	1,165,000.00	2,384,000.00	-	2,384,000.00	-	2,407,900.00	2,408,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**93,500.00**	**1,311,200.00**	**1,994,000.00**	**-**	**1,311,200.00**	**-**	**1,311,200.00**	**-**	**1,324,400.00**	**1,324,800.00**
22020701	FINANCIAL CONSULTING	-	298,000.00	453,200.00	-	298,000.00	-	298,000.00	-	301,000.00	301,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	596,000.00	906,200.00	-	596,000.00	-	596,000.00	-	602,000.00	602,100.00
22020703	LEGAL SERVICES	93,500.00	298,000.00	453,200.00	-	298,000.00	-	298,000.00	-	301,000.00	301,100.00
22020706	SURVEYING SERVICES	-	119,200.00	181,400.00	-	119,200.00	-	119,200.00	-	120,400.00	120,500.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,928,000.00**	**4,470,000.00**	**6,796,200.00**	**2,792,200.00**	**4,470,000.00**	**-**	**4,470,000.00**	**-**	**4,514,800.00**	**4,515,100.00**
22020801	MOTOR VEHICLE FUEL COST	928,000.00	2,980,000.00	4,530,700.00	2,011,200.00	2,980,000.00	-	2,980,000.00	-	3,009,800.00	3,009,900.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	370,000.00	298,000.00	453,200.00	25,000.00	298,000.00	-	298,000.00	-	301,000.00	301,100.00
22020803	PLANT / GENERATOR FUEL COST	630,000.00	1,192,000.00	1,812,300.00	756,000.00	1,192,000.00	-	1,192,000.00	-	1,204,000.00	1,204,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**22,153.09**	**208,600.00**	**317,400.00**	**2,883.22**	**208,600.00**	**-**	**208,600.00**	**-**	**210,700.00**	**210,900.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	22,153.09	178,800.00	272,000.00	2,883.22	178,800.00	-	178,800.00	-	180,600.00	180,700.00
22020904	OTHER CRF BANK CHARGES	-	29,800.00	45,400.00	-	29,800.00	-	29,800.00	-	30,100.00	30,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,910,250.00**	**11,562,400.00**	**17,579,600.00**	**6,890,200.00**	**15,112,400.00**	**-**	**15,112,400.00**	**-**	**15,263,900.00**	**15,264,800.00**
22021001	REFRESHMENT & MEALS	498,500.00	1,192,000.00	1,812,300.00	1,293,200.00	1,192,000.00	-	1,192,000.00	-	1,204,000.00	1,204,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,972,250.00	2,980,000.00	4,530,700.00	1,020,000.00	2,980,000.00	-	2,980,000.00	-	3,009,800.00	3,009,900.00
22021003	PUBLICITY & ADVERTISEMENTS	-	894,000.00	1,359,300.00	350,000.00	894,000.00	-	894,000.00	-	903,000.00	903,100.00
22021004	MEDICAL EXPENSES-LOCAL	70,000.00	238,400.00	362,500.00	-	238,400.00	-	238,400.00	-	240,800.00	240,900.00
22021007	WELFARE PACKAGES	1,659,500.00	2,980,000.00	4,530,700.00	2,797,000.00	5,980,000.00	-	5,980,000.00	-	6,039,800.00	6,039,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	150,000.00	298,000.00	453,200.00	-	848,000.00	-	848,000.00	-	856,500.00	856,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	293,500.00	894,000.00	1,359,300.00	390,000.00	894,000.00	-	894,000.00	-	903,000.00	903,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	968,600.00	1,192,000.00	1,812,300.00	1,040,000.00	1,192,000.00	-	1,192,000.00	-	1,204,000.00	1,204,100.00
22021026	MONITORING AND EVALUATION RECURRENT	297,900.00	894,000.00	1,359,300.00	-	894,000.00	-	894,000.00	-	903,000.00	903,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23	**CAPITAL EXPENDITURE**	**11,599,240.00**	**459,280,000.00**	**459,280,000.00**	**28,752,500.00**	**185,000,000.00**	**-**	**185,000,000.00**	**-**	**186,850,000.00**	**188,718,500.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**29,300,000.00**	**29,300,000.00**	**-**	**30,000,000.00**	**-**	**30,000,000.00**	**-**	**30,300,000.00**	**30,603,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**29,300,000.00**	**29,300,000.00**	**-**	**30,000,000.00**	**-**	**30,000,000.00**	**-**	**30,300,000.00**	**30,603,000.00**
23010113	PURCHASE OF COMPUTERS	-	29,300,000.00	29,300,000.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
2302	**CONSTRUCTION / PROVISION**	**-**	**45,850,000.00**	**45,850,000.00**	**-**	**10,000,000.00**	**-**	**10,000,000.00**	**-**	**10,100,000.00**	**10,201,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**45,850,000.00**	**45,850,000.00**	**-**	**10,000,000.00**	**-**	**10,000,000.00**	**-**	**10,100,000.00**	**10,201,000.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	28,300,000.00	28,300,000.00	-	-	-	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	17,550,000.00	17,550,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
2303	**REHABILITATION / REPAIRS**	**-**	**30,000,000.00**	**30,000,000.00**	**-**	**4,000,000.00**	**-**	**4,000,000.00**	**-**	**4,040,000.00**	**4,080,400.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**30,000,000.00**	**30,000,000.00**	**-**	**4,000,000.00**	**-**	**4,000,000.00**	**-**	**4,040,000.00**	**4,080,400.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	30,000,000.00	30,000,000.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,080,400.00
2305	**OTHER CAPITAL PROJECTS**	**11,599,240.00**	**354,130,000.00**	**354,130,000.00**	**28,752,500.00**	**141,000,000.00**	**-**	**141,000,000.00**	**-**	**142,410,000.00**	**143,834,100.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**11,599,240.00**	**354,130,000.00**	**354,130,000.00**	**28,752,500.00**	**141,000,000.00**	**-**	**141,000,000.00**	**-**	**142,410,000.00**	**143,834,100.00**
23050101	RESEARCH AND DEVELOPMENT	11,599,240.00	321,100,000.00	321,100,000.00	18,400,500.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	22,530,000.00	22,530,000.00	-	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,221,100.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	10,500,000.00	10,500,000.00	10,352,000.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
025000100100 - Fiscal Responsibility Commission											
2	**EXPENDITURES**	**81,199,154.49**	**794,780,210.00**	**738,058,310.00**	**117,452,341.92**	**356,585,540.00**	**-**	**356,585,540.00**	**-**	**360,151,580.00**	**361,368,060.00**
21	**PERSONNEL COST**	**46,744,367.56**	**74,271,400.00**	**74,271,400.00**	**71,183,971.42**	**188,585,540.00**	**-**	**188,585,540.00**	**-**	**190,471,480.00**	**190,471,660.00**
2101	**SALARY**	**15,364,013.36**	**35,503,900.00**	**35,503,900.00**	**9,831,242.37**	**14,587,860.00**	**-**	**14,587,860.00**	**-**	**14,733,740.00**	**14,733,770.00**
210101	**SALARIES AND WAGES**	**15,364,013.36**	**35,503,900.00**	**35,503,900.00**	**9,831,242.37**	**14,587,860.00**	**-**	**14,587,860.00**	**-**	**14,733,740.00**	**14,733,770.00**
21010101	BASIC-SALARY	15,364,013.36	35,503,900.00	35,503,900.00	9,831,242.37	14,587,860.00	-	14,587,860.00	-	14,733,740.00	14,733,770.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**31,380,354.20**	**38,767,500.00**	**38,767,500.00**	**61,352,729.05**	**173,997,680.00**	**-**	**173,997,680.00**	**-**	**175,737,740.00**	**175,737,890.00**
210201	**ALLOWANCES**	**31,380,354.20**	**38,767,500.00**	**38,767,500.00**	**61,352,729.05**	**173,632,910.00**	**-**	**173,632,910.00**	**-**	**175,369,320.00**	**175,369,460.00**
21020102	HOUSING/RENT ALLOWANCE	8,104,373.56	11,463,800.00	11,463,800.00	9,249,136.56	13,690,220.00	-	13,690,220.00	-	13,827,130.00	13,827,140.00
21020103	TRANSPORT ALLOWANCE	3,368,889.84	5,021,400.00	5,021,400.00	3,877,836.87	5,835,170.00	-	5,835,170.00	-	5,893,530.00	5,893,540.00
21020104	MEAL SUBSIDY	2,155,313.29	1,865,000.00	1,865,000.00	2,651,895.53	4,049,120.00	-	4,049,120.00	-	4,089,620.00	4,089,630.00
21020105	UTILITY ALLOWANCE	3,317,447.77	3,417,200.00	3,417,200.00	3,802,103.44	5,655,620.00	-	5,655,620.00	-	5,712,180.00	5,712,190.00
21020106	ENTERTAINMENT ALLOWANCE	326,451.68	474,400.00	474,400.00	185,370.44	218,190.00	-	218,190.00	-	220,380.00	220,390.00
21020107	LEAVE ALLOWANCE	966,616.18	3,595,100.00	3,595,100.00	1,083,051.36	1,045,910.00	-	1,045,910.00	-	1,056,370.00	1,056,380.00
21020108	DOMESTIC STAFF ALLOWANCE	2,256,869.73	1,860,600.00	1,860,600.00	1,760,877.69	2,449,340.00	-	2,449,340.00	-	2,473,840.00	2,473,850.00
21020112	HARZARD ALLOWANCE	-	-	-	-	4,376,400.00	-	4,376,400.00	-	4,420,170.00	4,420,180.00
21020117	OUTFIT ALLOWANCE	-	-	-	-	55,230.00	-	55,230.00	-	55,790.00	55,800.00
21020126	TORCHLIGHT ALLOWANCE	-	-	-	-	1,645,560.00	-	1,645,560.00	-	1,662,020.00	1,662,030.00
21020127	UNIFORM ALLOWANCE	-	-	-	-	165,060.00	-	165,060.00	-	166,720.00	166,730.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	1,632,258.16	1,083,400.00	1,083,400.00	926,852.06	1,070,900.00	-	1,070,900.00	-	1,081,610.00	1,081,620.00
21020135	FURNITURE ALLOWANCE	3,006,013.90	5,562,500.00	5,562,500.00	3,426,648.94	5,160,330.00	-	5,160,330.00	-	5,211,940.00	5,211,950.00
21020145	OTHER ALLOWANCES AND BENEFITS	6,246,120.09	4,424,100.00	4,424,100.00	34,388,956.16	128,215,860.00	-	128,215,860.00	-	129,498,020.00	129,498,030.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**364,770.00**	**-**	**364,770.00**	**-**	**368,420.00**	**368,430.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	364,770.00	-	364,770.00	-	368,420.00	368,430.00
22	**OTHER RECURRENT COSTS**	**25,954,786.93**	**25,508,810.00**	**38,786,910.00**	**35,412,612.50**	**48,000,000.00**	**-**	**48,000,000.00**	**-**	**48,480,100.00**	**48,484,400.00**
2202	**OVERHEAD COST**	**25,954,786.93**	**25,508,810.00**	**38,786,910.00**	**35,412,612.50**	**48,000,000.00**	**-**	**48,000,000.00**	**-**	**48,480,100.00**	**48,484,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**275,000.00**	**2,264,800.00**	**3,443,700.00**	**4,124,000.00**	**3,800,000.00**	**-**	**3,800,000.00**	**-**	**3,838,000.00**	**3,838,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	275,000.00	715,200.00	1,087,500.00	700,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	953,600.00	1,450,000.00	3,424,000.00	1,600,000.00	-	1,600,000.00	-	1,616,000.00	1,616,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	596,000.00	906,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220202	**UTILITIES - GENERAL**	**268,000.00**	**488,720.00**	**743,320.00**	**32,700.00**	**1,320,000.00**	**-**	**1,320,000.00**	**-**	**1,333,200.00**	**1,333,600.00**
22020201	ELECTRICITY CHARGES	140,000.00	-	-	-	-	-	-	-	-	100.00
22020203	INTERNET ACCESS CHARGES	-	298,000.00	453,200.00	12,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	121,000.00	-	-	-	-	-	-	-	-	100.00
22020209	OTHER UTILITY CHARGES	7,000.00	190,720.00	290,120.00	20,700.00	320,000.00	-	320,000.00	-	323,200.00	323,300.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,442,000.00**	**1,954,880.00**	**2,972,880.00**	**1,492,800.00**	**5,480,000.00**	**-**	**5,480,000.00**	**-**	**5,534,800.00**	**5,535,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	865,000.00	894,000.00	1,359,300.00	1,076,300.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020302	BOOKS	-	23,840.00	36,440.00	-	40,000.00	-	40,000.00	-	40,400.00	40,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	70,000.00	298,000.00	453,200.00	256,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	89,000.00	298,000.00	453,200.00	-	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	298,000.00	453,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020312	OTHER MATERIALS AND SUPPLIES	418,000.00	143,040.00	217,540.00	160,500.00	240,000.00	-	240,000.00	-	242,400.00	242,500.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,103,600.00**	**3,480,640.00**	**5,292,540.00**	**4,040,500.00**	**5,840,000.00**	**-**	**5,840,000.00**	**-**	**5,898,400.00**	**5,899,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	348,000.00	762,880.00	1,159,880.00	2,063,500.00	1,280,000.00	-	1,280,000.00	-	1,292,800.00	1,292,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	298,000.00	453,200.00	125,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	15,000.00	715,200.00	1,087,500.00	-	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	131,000.00	894,000.00	1,359,300.00	778,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	507,000.00	715,200.00	1,087,500.00	400,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020406	OTHER MAINTENANCE SERVICES	102,600.00	95,360.00	145,160.00	674,000.00	160,000.00	-	160,000.00	-	161,600.00	161,700.00
220205	**TRAINING - GENERAL**	**160,000.00**	**1,609,200.00**	**2,447,000.00**	**823,200.00**	**2,700,000.00**	**-**	**2,700,000.00**	**-**	**2,727,000.00**	**2,727,300.00**
22020501	LOCAL TRAINING	60,000.00	715,200.00	1,087,500.00	220,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020503	OTHER TRAININGS	-	178,800.00	272,000.00	87,200.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	100,000.00	715,200.00	1,087,500.00	516,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
220206	**OTHER SERVICES - GENERAL**	**5,797,539.50**	**2,581,880.00**	**3,925,680.00**	**3,975,100.00**	**4,832,000.00**	**-**	**4,832,000.00**	**-**	**4,880,400.00**	**4,880,800.00**
22020601	SECURITY SERVICES	-	238,400.00	362,500.00	-	400,000.00	-	400,000.00	-	404,000.00	404,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020605	CLEANING & FUMIGATION SERVICES	235,100.00	238,400.00	362,500.00	285,100.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22020606	POSTAGES & COURIER SERVICES	-	19,080.00	29,180.00	-	32,000.00	-	32,000.00	-	32,400.00	32,500.00
22020607	OFFICE SUPPORT SERVICES	5,562,439.50	2,086,000.00	3,171,500.00	3,690,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**404,000.00**	**1,263,520.00**	**1,921,520.00**	**-**	**2,120,000.00**	**-**	**2,120,000.00**	**-**	**2,141,200.00**	**2,141,700.00**
22020701	FINANCIAL CONSULTING	84,000.00	95,360.00	145,160.00	-	160,000.00	-	160,000.00	-	161,600.00	161,700.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	298,000.00	453,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020703	LEGAL SERVICES	70,000.00	298,000.00	453,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020704	ENGINEERING SERVICES	250,000.00	143,040.00	217,540.00	-	240,000.00	-	240,000.00	-	242,400.00	242,500.00
22020709	OTHER CONSULTING SERVICES	-	429,120.00	652,420.00	-	720,000.00	-	720,000.00	-	727,200.00	727,300.00
220208	**FUEL & LUBRICANTS - GENERAL**	**6,608,050.00**	**3,790,560.00**	**5,763,260.00**	**6,318,800.00**	**6,360,000.00**	**-**	**6,360,000.00**	**-**	**6,423,600.00**	**6,423,900.00**
22020801	MOTOR VEHICLE FUEL COST	2,597,050.00	1,907,200.00	2,899,700.00	4,853,800.00	3,200,000.00	-	3,200,000.00	-	3,232,000.00	3,232,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	850,000.00	95,360.00	145,160.00	-	160,000.00	-	160,000.00	-	161,600.00	161,700.00
22020803	PLANT / GENERATOR FUEL COST	3,161,000.00	1,788,000.00	2,718,400.00	1,465,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**94,097.43**	**59,600.00**	**90,700.00**	**8,212.50**	**100,000.00**	**-**	**100,000.00**	**-**	**101,000.00**	**101,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	94,097.43	59,600.00	90,700.00	8,212.50	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**9,802,500.00**	**8,015,010.00**	**12,186,310.00**	**14,597,300.00**	**15,448,000.00**	**-**	**15,448,000.00**	**-**	**15,602,500.00**	**15,603,300.00**
22021001	REFRESHMENT & MEALS	1,321,000.00	596,000.00	906,200.00	666,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,547,600.00	1,192,000.00	1,812,300.00	1,020,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021003	PUBLICITY & ADVERTISEMENTS	850,000.00	894,000.00	1,359,300.00	650,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021004	MEDICAL EXPENSES-LOCAL	40,000.00	143,040.00	217,540.00	27,000.00	240,000.00	-	240,000.00	-	242,400.00	242,500.00
22021007	WELFARE PACKAGES	445,000.00	894,000.00	1,359,300.00	1,195,000.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	93,400.00	953,600.00	1,450,000.00	-	1,600,000.00	-	1,600,000.00	-	1,616,000.00	1,616,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	3,413,000.00	1,256,370.00	1,910,170.00	9,099,800.00	4,108,000.00	-	4,108,000.00	-	4,149,100.00	4,149,200.00
22021026	MONITORING AND EVALUATION RECURRENT	2,092,500.00	2,086,000.00	3,171,500.00	1,939,500.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
23	**CAPITAL EXPENDITURE**	**8,500,000.00**	**695,000,000.00**	**625,000,000.00**	**10,855,758.00**	**120,000,000.00**	**-**	**120,000,000.00**	**-**	**121,200,000.00**	**122,412,000.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**80,000,000.00**	**10,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**80,000,000.00**	**10,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010146	PURCHASE OF ICT EQUPMENTS	-	80,000,000.00	10,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**8,500,000.00**	**125,000,000.00**	**125,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**8,500,000.00**	**125,000,000.00**	**125,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	55,000,000.00	55,000,000.00	-	-	-	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	8,500,000.00	70,000,000.00	70,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**490,000,000.00**	**490,000,000.00**	**10,855,758.00**	**120,000,000.00**	**-**	**120,000,000.00**	**-**	**121,200,000.00**	**122,412,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**490,000,000.00**	**490,000,000.00**	**10,855,758.00**	**120,000,000.00**	**-**	**120,000,000.00**	**-**	**121,200,000.00**	**122,412,000.00**
23050101	RESEARCH AND DEVELOPMENT	-	100,000,000.00	100,000,000.00	2,560,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
23050103	MONITORING AND EVALUATION	-	270,000,000.00	270,000,000.00	4,965,758.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	120,000,000.00	120,000,000.00	3,330,000.00	60,000,000.00	-	60,000,000.00	-	60,600,000.00	61,206,000.00
025200100100 - Ministry of Water Resources											
2	**EXPENDITURES**	**904,458,872.23**	**6,301,829,260.00**	**5,467,413,760.00**	**2,342,903,550.40**	**4,363,783,363.00**	**1,573,958,000.00**	**5,937,741,363.00**	**##########**	**5,795,119,090.00**	**5,851,691,340.00**
21	**PERSONNEL COST**	**64,817,715.03**	**91,101,200.00**	**91,101,200.00**	**90,913,949.20**	**100,681,810.00**	**-**	**100,681,810.00**	**-**	**101,688,690.00**	**101,688,840.00**
2101	**SALARY**	**40,910,684.14**	**51,669,500.00**	**51,669,500.00**	**48,588,192.81**	**53,564,910.00**	**-**	**53,564,910.00**	**-**	**54,100,560.00**	**54,100,590.00**
210101	**SALARIES AND WAGES**	**40,910,684.14**	**51,669,500.00**	**51,669,500.00**	**48,588,192.81**	**53,564,910.00**	**-**	**53,564,910.00**	**-**	**54,100,560.00**	**54,100,590.00**
21010101	BASIC-SALARY	40,910,684.14	51,669,500.00	51,669,500.00	48,588,192.81	53,564,910.00	-	53,564,910.00	-	54,100,560.00	54,100,590.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**23,907,030.89**	**39,431,700.00**	**39,431,700.00**	**42,325,756.39**	**47,116,900.00**	**-**	**47,116,900.00**	**-**	**47,588,130.00**	**47,588,250.00**
210201	**ALLOWANCES**	**23,907,030.89**	**39,431,700.00**	**39,431,700.00**	**42,325,756.39**	**45,826,970.00**	**-**	**45,826,970.00**	**-**	**46,285,300.00**	**46,285,410.00**
21020102	HOUSING/RENT ALLOWANCE	7,337,518.27	10,754,700.00	10,754,700.00	10,538,192.35	11,899,550.00	-	11,899,550.00	-	12,018,550.00	12,018,560.00
21020103	TRANSPORT ALLOWANCE	2,361,181.51	3,052,300.00	3,052,300.00	4,229,332.61	4,840,400.00	-	4,840,400.00	-	4,888,810.00	4,888,820.00
21020104	MEAL SUBSIDY	429,700.68	521,800.00	521,800.00	845,968.37	1,018,610.00	-	1,018,610.00	-	1,028,800.00	1,028,810.00
21020105	UTILITY ALLOWANCE	1,346,972.60	1,654,400.00	1,654,400.00	2,537,355.26	2,874,380.00	-	2,874,380.00	-	2,903,130.00	2,903,140.00
21020106	ENTERTAINMENT ALLOWANCE	73,115.32	105,000.00	105,000.00	105,634.98	127,260.00	-	127,260.00	-	128,540.00	128,550.00
21020107	LEAVE ALLOWANCE	3,160,351.26	4,617,400.00	4,617,400.00	4,587,507.74	5,008,080.00	-	5,008,080.00	-	5,058,170.00	5,058,180.00
21020108	DOMESTIC STAFF ALLOWANCE	2,265,091.45	3,274,600.00	3,274,600.00	3,143,225.82	3,797,120.00	-	3,797,120.00	-	3,835,100.00	3,835,110.00
21020109	SHIFT ALLOWANCE	71,340.00	114,300.00	114,300.00	71,340.00	82,430.00	-	82,430.00	-	83,260.00	83,270.00
21020112	HARZARD ALLOWANCE	45,000.00	71,700.00	71,700.00	45,000.00	51,980.00	-	51,980.00	-	52,500.00	52,510.00
21020135	FURNITURE ALLOWANCE	6,236,759.80	9,171,500.00	9,171,500.00	8,951,038.32	10,019,310.00	-	10,019,310.00	-	10,119,510.00	10,119,520.00
21020145	OTHER ALLOWANCES AND BENEFITS	580,000.00	6,094,000.00	6,094,000.00	7,271,160.94	6,107,850.00	-	6,107,850.00	-	6,168,930.00	6,168,940.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,289,930.00**	**-**	**1,289,930.00**	**-**	**1,302,830.00**	**1,302,840.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,289,930.00	-	1,289,930.00	-	1,302,830.00	1,302,840.00
22	**OTHER RECURRENT COSTS**	**30,556,129.30**	**10,728,060.00**	**16,312,560.00**	**25,559,742.28**	**36,088,600.00**	**-**	**36,088,600.00**	**-**	**36,449,500.00**	**36,451,400.00**
2202	**OVERHEAD COST**	**30,556,129.30**	**10,728,060.00**	**16,312,560.00**	**25,559,742.28**	**36,088,600.00**	**-**	**36,088,600.00**	**-**	**36,449,500.00**	**36,451,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**9,907,000.00**	**1,245,620.00**	**1,894,020.00**	**7,639,400.00**	**11,390,000.00**	**-**	**11,390,000.00**	**-**	**11,503,900.00**	**11,504,100.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,100,000.00	863,440.00	1,312,840.00	7,639,400.00	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	8,807,000.00	382,180.00	581,180.00	-	390,000.00	-	390,000.00	-	393,900.00	394,000.00
220202	**UTILITIES - GENERAL**	**-**	**212,750.00**	**323,650.00**	**-**	**250,000.00**	**-**	**250,000.00**	**-**	**252,500.00**	**252,600.00**
22020201	ELECTRICITY CHARGES	-	212,750.00	323,650.00	-	250,000.00	-	250,000.00	-	252,500.00	252,600.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,193,150.00**	**613,360.00**	**932,960.00**	**512,500.00**	**768,600.00**	**-**	**768,600.00**	**-**	**776,300.00**	**776,600.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	666,000.00	441,170.00	670,870.00	432,500.00	550,000.00	-	550,000.00	-	555,500.00	555,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	527,150.00	127,220.00	193,520.00	80,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020309	UNIFORMS & OTHER CLOTHING	-	44,970.00	68,570.00	-	68,600.00	-	68,600.00	-	69,300.00	69,400.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,719,100.00**	**1,965,080.00**	**2,987,880.00**	**548,000.00**	**2,000,000.00**	**-**	**2,000,000.00**	**-**	**2,020,000.00**	**2,020,300.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	788,400.00	649,760.00	987,960.00	125,000.00	650,000.00	-	650,000.00	-	656,500.00	656,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	146,700.00	596,000.00	906,200.00	-	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22020406	OTHER MAINTENANCE SERVICES	1,784,000.00	719,320.00	1,093,720.00	423,000.00	750,000.00	-	750,000.00	-	757,500.00	757,600.00
220206	**OTHER SERVICES - GENERAL**	**4,881,100.00**	**1,788,000.00**	**2,718,400.00**	**5,560,000.00**	**8,050,000.00**	**-**	**8,050,000.00**	**-**	**8,130,500.00**	**8,130,600.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020607	OFFICE SUPPORT SERVICES	4,881,100.00	1,788,000.00	2,718,400.00	5,560,000.00	8,050,000.00	-	8,050,000.00	-	8,130,500.00	8,130,600.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,874,600.00**	**1,194,980.00**	**1,817,080.00**	**3,918,500.00**	**5,700,000.00**	**-**	**5,700,000.00**	**-**	**5,757,000.00**	**5,757,200.00**
22020801	MOTOR VEHICLE FUEL COST	1,602,900.00	536,400.00	815,700.00	3,658,500.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020803	PLANT / GENERATOR FUEL COST	271,700.00	658,580.00	1,001,380.00	260,000.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**31,249.30**	**8,940.00**	**13,740.00**	**10,342.28**	**10,000.00**	**-**	**10,000.00**	**-**	**10,100.00**	**10,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	31,249.30	8,940.00	13,740.00	10,342.28	10,000.00	-	10,000.00	-	10,100.00	10,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**9,949,930.00**	**3,699,330.00**	**5,624,830.00**	**7,371,000.00**	**7,920,000.00**	**-**	**7,920,000.00**	**-**	**7,999,200.00**	**7,999,800.00**
22021001	REFRESHMENT & MEALS	4,515,880.00	306,110.00	465,510.00	20,000.00	310,000.00	-	310,000.00	-	313,100.00	313,200.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	255,520.00	388,620.00	10,000.00	260,000.00	-	260,000.00	-	262,600.00	262,700.00
22021004	MEDICAL EXPENSES-LOCAL	-	425,500.00	647,000.00	-	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22021007	WELFARE PACKAGES	550,000.00	892,150.00	1,356,550.00	1,872,000.00	3,600,000.00	-	3,600,000.00	-	3,636,000.00	3,636,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,884,050.00	1,820,050.00	2,767,150.00	5,469,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
23	**CAPITAL EXPENDITURE**	**809,085,027.90**	**6,200,000,000.00**	**5,360,000,000.00**	**2,226,429,858.92**	**4,227,012,953.00**	**1,573,958,000.00**	**5,800,970,953.00**	**##########**	**5,656,980,900.00**	**5,713,551,100.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**160,000,000.00**	**160,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**160,000,000.00**	**160,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	160,000,000.00	160,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**809,085,027.90**	**5,900,000,000.00**	**5,060,000,000.00**	**2,128,516,239.25**	**4,167,012,953.00**	**1,573,958,000.00**	**5,740,970,953.00**	**##########**	**5,596,380,900.00**	**5,652,345,100.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**809,085,027.90**	**5,900,000,000.00**	**5,060,000,000.00**	**2,128,516,239.25**	**4,167,012,953.00**	**1,573,958,000.00**	**5,740,970,953.00**	**##########**	**5,596,380,900.00**	**5,652,345,100.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	10,000,000.00	10,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	809,085,027.90	4,590,000,000.00	4,550,000,000.00	1,928,516,239.25	4,075,012,953.00	1,373,958,000.00	5,448,970,953.00	##########	5,503,460,900.00	5,558,495,900.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	1,300,000,000.00	500,000,000.00	200,000,000.00	90,000,000.00	200,000,000.00	290,000,000.00	-	90,900,000.00	91,809,000.00
2303	**REHABILITATION / REPAIRS**	**-**	**70,000,000.00**	**70,000,000.00**	**79,735,619.67**	**10,000,000.00**	**-**	**10,000,000.00**	**-**	**10,100,000.00**	**10,201,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**70,000,000.00**	**70,000,000.00**	**79,735,619.67**	**10,000,000.00**	**-**	**10,000,000.00**	**-**	**10,100,000.00**	**10,201,000.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	70,000,000.00	70,000,000.00	79,735,619.67	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
2305	**OTHER CAPITAL PROJECTS**	**-**	**70,000,000.00**	**70,000,000.00**	**18,178,000.00**	**50,000,000.00**	**-**	**50,000,000.00**	**-**	**50,500,000.00**	**51,005,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**70,000,000.00**	**70,000,000.00**	**18,178,000.00**	**50,000,000.00**	**-**	**50,000,000.00**	**-**	**50,500,000.00**	**51,005,000.00**
23050101	RESEARCH AND DEVELOPMENT	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
23050103	MONITORING AND EVALUATION	-	20,000,000.00	20,000,000.00	18,178,000.00	-	-	-	-	-	-
025210200100 - Adamawa State Water Board											
2	**EXPENDITURES**	**706,957,519.65**	**5,153,747,600.00**	**2,869,256,400.00**	**1,926,769,438.36**	**3,088,869,700.00**	**620,000,000.00**	**3,708,869,700.00**	**-**	**4,113,598,600.00**	**4,143,064,850.00**
21	**PERSONNEL COST**	**547,011,623.92**	**793,623,100.00**	**793,623,100.00**	**843,102,304.75**	**1,041,741,330.00**	**-**	**1,041,741,330.00**	**-**	**1,052,158,800.00**	**1,052,158,950.00**
2101	**SALARY**	**325,984,145.35**	**476,295,300.00**	**476,295,300.00**	**503,662,026.91**	**581,276,540.00**	**-**	**581,276,540.00**	**-**	**587,089,310.00**	**587,089,340.00**
210101	**SALARIES AND WAGES**	**325,984,145.35**	**476,295,300.00**	**476,295,300.00**	**503,662,026.91**	**581,276,540.00**	**-**	**581,276,540.00**	**-**	**587,089,310.00**	**587,089,340.00**
21010101	BASIC-SALARY	325,984,145.35	476,295,300.00	476,295,300.00	503,662,026.91	581,276,540.00	-	581,276,540.00	-	587,089,310.00	587,089,340.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**221,027,478.57**	**317,327,800.00**	**317,327,800.00**	**339,440,277.84**	**460,464,790.00**	**-**	**460,464,790.00**	**-**	**465,069,490.00**	**465,069,610.00**
210201	**ALLOWANCES**	**221,027,478.57**	**317,327,800.00**	**317,327,800.00**	**339,440,277.84**	**445,932,790.00**	**-**	**445,932,790.00**	**-**	**450,392,170.00**	**450,392,280.00**
21020102	HOUSING/RENT ALLOWANCE	74,363,834.11	69,873,300.00	69,873,300.00	114,764,352.05	132,996,150.00	-	132,996,150.00	-	134,326,120.00	134,326,130.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020103	TRANSPORT ALLOWANCE	31,938,294.31	33,316,400.00	33,316,400.00	54,563,828.65	61,803,840.00	-	61,803,840.00	-	62,421,880.00	62,421,890.00
21020104	MEAL SUBSIDY	6,671,872.24	8,438,200.00	8,438,200.00	11,763,681.56	13,275,260.00	-	13,275,260.00	-	13,408,020.00	13,408,030.00
21020105	UTILITY ALLOWANCE	16,721,936.99	20,589,900.00	20,589,900.00	29,829,804.02	34,117,650.00	-	34,117,650.00	-	34,458,830.00	34,458,840.00
21020106	ENTERTAINMENT ALLOWANCE	158,683.83	267,200.00	267,200.00	167,614.62	193,940.00	-	193,940.00	-	195,880.00	195,890.00
21020107	LEAVE ALLOWANCE	30,439,634.38	46,358,000.00	46,358,000.00	50,121,043.16	58,345,560.00	-	58,345,560.00	-	58,929,020.00	58,929,030.00
21020108	DOMESTIC STAFF ALLOWANCE	4,932,480.39	7,669,600.00	7,669,600.00	5,218,213.78	6,051,360.00	-	6,051,360.00	-	6,111,880.00	6,111,890.00
21020109	SHIFT ALLOWANCE	36,000.00	219,400.00	219,400.00	36,000.00	41,900.00	-	41,900.00	-	42,320.00	42,330.00
21020110	CALL DUTY ALLOWANCE	4,925,799.95	12,074,200.00	12,074,200.00	3,781,455.23	4,696,130.00	-	4,696,130.00	-	4,743,100.00	4,743,110.00
21020135	FURNITURE ALLOWANCE	43,408,994.14	62,258,100.00	62,258,100.00	67,212,033.05	83,699,180.00	-	83,699,180.00	-	84,536,180.00	84,536,190.00
21020145	OTHER ALLOWANCES AND BENEFITS	7,429,948.23	56,263,500.00	56,263,500.00	1,982,251.72	50,711,820.00	-	50,711,820.00	-	51,218,940.00	51,218,950.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**14,532,000.00**	**-**	**14,532,000.00**	**-**	**14,677,320.00**	**14,677,330.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	14,532,000.00	-	14,532,000.00	-	14,677,320.00	14,677,330.00
22	**OTHER RECURRENT COSTS**	**37,205,128.73**	**29,800,000.00**	**45,308,800.00**	**158,344,811.46**	**114,000,000.00**	**-**	**114,000,000.00**	**-**	**115,140,100.00**	**115,143,100.00**
2202	**OVERHEAD COST**	**37,205,128.73**	**29,800,000.00**	**45,308,800.00**	**158,344,811.46**	**114,000,000.00**	**-**	**114,000,000.00**	**-**	**115,140,100.00**	**115,143,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**500,000.00**	**2,384,000.00**	**3,624,700.00**	**910,000.00**	**5,000,000.00**	**-**	**5,000,000.00**	**-**	**5,050,000.00**	**5,050,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	596,000.00	906,200.00	350,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	1,192,000.00	1,812,300.00	80,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	596,000.00	906,200.00	480,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
220202	**UTILITIES - GENERAL**	**-**	**-**	**-**	**-**	**155,000.00**	**-**	**155,000.00**	**-**	**156,600.00**	**156,700.00**
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-	155,000.00	-	155,000.00	-	156,600.00	156,700.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**856,600.00**	**1,072,800.00**	**1,631,400.00**	**589,000.00**	**1,550,000.00**	**-**	**1,550,000.00**	**-**	**1,565,500.00**	**1,565,800.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	598,000.00	596,000.00	906,200.00	589,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	258,600.00	178,800.00	272,000.00	-	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	298,000.00	453,200.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**15,740,082.38**	**9,536,000.00**	**14,498,400.00**	**54,048,675.00**	**71,500,000.00**	**-**	**71,500,000.00**	**-**	**72,215,000.00**	**72,215,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	623,000.00	1,192,000.00	1,812,300.00	344,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	238,400.00	362,500.00	-	350,000.00	-	350,000.00	-	353,500.00	353,600.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	119,200.00	181,400.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	417,200.00	634,300.00	100,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,188,000.00	3,278,000.00	4,983,800.00	9,198,100.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020406	OTHER MAINTENANCE SERVICES	11,929,082.38	4,291,200.00	6,524,100.00	44,406,575.00	54,000,000.00	-	54,000,000.00	-	54,540,000.00	54,540,100.00
220205	**TRAINING - GENERAL**	**-**	**59,600.00**	**90,700.00**	**74,986,135.00**	**60,000.00**	**-**	**60,000.00**	**-**	**60,600.00**	**60,700.00**
22020501	LOCAL TRAINING	-	59,600.00	90,700.00	74,986,135.00	60,000.00	-	60,000.00	-	60,600.00	60,700.00
220206	**OTHER SERVICES - GENERAL**	**2,600,000.00**	**2,115,800.00**	**3,217,200.00**	**1,660,000.00**	**3,955,000.00**	**-**	**3,955,000.00**	**-**	**3,994,600.00**	**3,995,000.00**
22020601	SECURITY SERVICES	-	178,800.00	272,000.00	-	180,000.00	-	180,000.00	-	181,800.00	181,900.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020605	CLEANING & FUMIGATION SERVICES	-	119,200.00	181,400.00	-	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22020606	POSTAGES & COURIER SERVICES	-	29,800.00	45,400.00	-	25,000.00	-	25,000.00	-	25,300.00	25,400.00
22020607	OFFICE SUPPORT SERVICES	2,600,000.00	1,788,000.00	2,718,400.00	1,660,000.00	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**178,800.00**	**272,100.00**	**-**	**180,000.00**	**-**	**180,000.00**	**-**	**181,800.00**	**182,100.00**
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	29,800.00	45,400.00	-	30,000.00	-	30,000.00	-	30,300.00	30,400.00
22020703	LEGAL SERVICES	-	89,400.00	136,000.00	-	90,000.00	-	90,000.00	-	90,900.00	91,000.00
22020706	SURVEYING SERVICES	-	59,600.00	90,700.00	-	60,000.00	-	60,000.00	-	60,600.00	60,700.00
220208	**FUEL & LUBRICANTS - GENERAL**	**8,974,600.00**	**5,364,000.00**	**8,155,200.00**	**5,151,600.00**	**8,500,000.00**	**-**	**8,500,000.00**	**-**	**8,585,000.00**	**8,585,200.00**
22020801	MOTOR VEHICLE FUEL COST	2,585,000.00	1,788,000.00	2,718,400.00	1,702,600.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020803	PLANT / GENERATOR FUEL COST	6,389,600.00	3,576,000.00	5,436,800.00	3,449,000.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**140,946.35**	**89,400.00**	**136,000.00**	**700,500.46**	**200,000.00**	**-**	**200,000.00**	**-**	**202,000.00**	**202,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	140,946.35	89,400.00	136,000.00	700,500.46	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,392,900.00**	**8,999,600.00**	**13,683,100.00**	**20,298,901.00**	**22,900,000.00**	**-**	**22,900,000.00**	**-**	**23,129,000.00**	**23,129,600.00**
22021001	REFRESHMENT & MEALS	40,000.00	596,000.00	906,200.00	-	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	648,400.00	894,000.00	1,359,300.00	1,005,000.00	2,300,000.00	-	2,300,000.00	-	2,323,000.00	2,323,100.00
22021003	PUBLICITY & ADVERTISEMENTS	23,000.00	178,800.00	272,000.00	162,000.00	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22021004	MEDICAL EXPENSES-LOCAL	-	178,800.00	272,000.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22021007	WELFARE PACKAGES	-	596,000.00	906,200.00	-	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	7,681,500.00	6,556,000.00	9,967,400.00	19,131,901.00	19,000,000.00	-	19,000,000.00	-	19,190,000.00	19,190,100.00
23	**CAPITAL EXPENDITURE**	**122,740,767.00**	**4,330,324,500.00**	**2,030,324,500.00**	**925,322,322.15**	**1,933,128,370.00**	**620,000,000.00**	**2,553,128,370.00**	**-**	**2,946,299,700.00**	**2,975,762,800.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**38,100,000.00**	**8,100,000.00**	**-**	**15,000,000.00**	**-**	**15,000,000.00**	**-**	**15,150,000.00**	**15,301,500.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**38,100,000.00**	**8,100,000.00**	**-**	**15,000,000.00**	**-**	**15,000,000.00**	**-**	**15,150,000.00**	**15,301,500.00**
23010146	PURCHASE OF ICT EQUPMENTS	-	38,100,000.00	8,100,000.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
2302	**CONSTRUCTION / PROVISION**	**59,239,643.50**	**3,349,904,500.00**	**1,124,904,500.00**	**127,530,714.00**	**1,335,000,000.00**	**540,000,000.00**	**1,875,000,000.00**	**-**	**2,261,390,000.00**	**2,284,004,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**59,239,643.50**	**3,349,904,500.00**	**1,124,904,500.00**	**127,530,714.00**	**1,335,000,000.00**	**540,000,000.00**	**1,875,000,000.00**	**-**	**2,261,390,000.00**	**2,284,004,000.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	59,239,643.50	3,349,904,500.00	1,124,904,500.00	127,530,714.00	1,335,000,000.00	540,000,000.00	1,875,000,000.00	-	2,261,390,000.00	2,284,004,000.00
2303	**REHABILITATION / REPAIRS**	**63,201,123.50**	**869,220,000.00**	**844,220,000.00**	**794,191,608.15**	**545,128,370.00**	**90,000,000.00**	**635,128,370.00**	**-**	**641,479,700.00**	**647,894,500.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**63,201,123.50**	**869,220,000.00**	**844,220,000.00**	**794,191,608.15**	**545,128,370.00**	**90,000,000.00**	**635,128,370.00**	**-**	**641,479,700.00**	**647,894,500.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	63,201,123.50	815,110,000.00	790,110,000.00	770,695,816.58	525,128,370.00	105,000,000.00	630,128,370.00	-	636,429,700.00	642,794,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	54,110,000.00	54,110,000.00	23,495,791.57	20,000,000.00	(15,000,000.00)	5,000,000.00	-	5,050,000.00	5,100,500.00
2305	**OTHER CAPITAL PROJECTS**	**300,000.00**	**73,100,000.00**	**53,100,000.00**	**3,600,000.00**	**38,000,000.00**	**(10,000,000.00)**	**28,000,000.00**	**-**	**28,280,000.00**	**28,562,800.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**300,000.00**	**73,100,000.00**	**53,100,000.00**	**3,600,000.00**	**38,000,000.00**	**(10,000,000.00)**	**28,000,000.00**	**-**	**28,280,000.00**	**28,562,800.00**
23050101	RESEARCH AND DEVELOPMENT	-	23,100,000.00	3,100,000.00	-	18,000,000.00	(10,000,000.00)	8,000,000.00	-	8,080,000.00	8,160,800.00
23050103	MONITORING AND EVALUATION	300,000.00	50,000,000.00	50,000,000.00	3,600,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)											
2	**EXPENDITURES**	**45,592,377.24**	**912,836,710.00**	**587,940,110.00**	**48,857,630.91**	**561,256,950.00**	**-**	**561,256,950.00**	**-**	**566,869,680.00**	**571,774,590.00**
21	**PERSONNEL COST**	**27,856,341.97**	**38,462,500.00**	**38,462,500.00**	**39,595,413.03**	**58,856,950.00**	**-**	**58,856,950.00**	**-**	**59,445,580.00**	**59,445,690.00**

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2101	**SALARY**	**16,623,932.77**	**21,826,000.00**	**21,826,000.00**	**21,185,229.77**	**24,362,210.00**	**-**	**24,362,210.00**	**-**	**24,605,840.00**	**24,605,870.00**
210101	**SALARIES AND WAGES**	**16,623,932.77**	**21,826,000.00**	**21,826,000.00**	**21,185,229.77**	**24,362,210.00**	**-**	**24,362,210.00**	**-**	**24,605,840.00**	**24,605,870.00**
21010101	BASIC-SALARY	16,623,932.77	21,826,000.00	21,826,000.00	21,185,229.77	24,362,210.00	-	24,362,210.00	-	24,605,840.00	24,605,870.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**11,232,409.20**	**16,636,500.00**	**16,636,500.00**	**18,410,183.26**	**34,494,740.00**	**-**	**34,494,740.00**	**-**	**34,839,740.00**	**34,839,820.00**
210201	**ALLOWANCES**	**11,232,409.20**	**16,636,500.00**	**16,636,500.00**	**18,410,183.26**	**33,885,630.00**	**-**	**33,885,630.00**	**-**	**34,224,530.00**	**34,224,600.00**
21020102	HOUSING/RENT ALLOWANCE	3,769,235.49	2,977,200.00	2,977,200.00	4,847,180.80	5,574,140.00	-	5,574,140.00	-	5,629,890.00	5,629,900.00
21020103	TRANSPORT ALLOWANCE	1,389,491.33	1,421,500.00	1,421,500.00	2,068,366.68	2,379,300.00	-	2,379,300.00	-	2,403,100.00	2,403,110.00
21020104	MEAL SUBSIDY	285,791.48	610,400.00	610,400.00	441,813.97	508,310.00	-	508,310.00	-	513,400.00	513,410.00
21020105	UTILITY ALLOWANCE	769,741.98	1,240,800.00	1,240,800.00	1,185,202.09	1,363,110.00	-	1,363,110.00	-	1,376,750.00	1,376,760.00
21020107	LEAVE ALLOWANCE	1,604,761.42	2,145,900.00	2,145,900.00	2,118,523.37	2,659,230.00	-	2,659,230.00	-	2,685,830.00	2,685,840.00
21020135	FURNITURE ALLOWANCE	3,053,387.50	3,414,200.00	3,414,200.00	3,862,341.85	4,439,720.00	-	4,439,720.00	-	4,484,120.00	4,484,130.00
21020145	OTHER ALLOWANCES AND BENEFITS	360,000.00	4,826,500.00	4,826,500.00	3,886,754.50	16,961,820.00	-	16,961,820.00	-	17,131,440.00	17,131,450.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**609,110.00**	**-**	**609,110.00**	**-**	**615,210.00**	**615,220.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	609,110.00	-	609,110.00	-	615,210.00	615,220.00
22	**OTHER RECURRENT COSTS**	**5,491,078.08**	**5,960,010.00**	**9,063,410.00**	**9,262,217.88**	**17,000,000.00**	**-**	**17,000,000.00**	**-**	**17,170,000.00**	**17,171,900.00**
2202	**OVERHEAD COST**	**5,491,078.08**	**5,960,010.00**	**9,063,410.00**	**9,262,217.88**	**17,000,000.00**	**-**	**17,000,000.00**	**-**	**17,170,000.00**	**17,171,900.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**119,200.00**	**181,400.00**	**-**	**6,000,000.00**	**-**	**6,000,000.00**	**-**	**6,060,000.00**	**6,060,100.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	119,200.00	181,400.00	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
220202	**UTILITIES - GENERAL**	**210,000.00**	**476,800.00**	**725,000.00**	**504,000.00**	**800,000.00**	**-**	**800,000.00**	**-**	**808,000.00**	**808,100.00**
22020204	SATELLITE BROADCASTING ACCESS CHARGES	210,000.00	476,800.00	725,000.00	504,000.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,527,500.00**	**1,335,040.00**	**2,030,140.00**	**3,375,300.00**	**3,720,000.00**	**-**	**3,720,000.00**	**-**	**3,757,200.00**	**3,757,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,527,500.00	1,192,000.00	1,812,300.00	3,375,300.00	3,600,000.00	-	3,600,000.00	-	3,636,000.00	3,636,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	23,840.00	36,440.00	-	20,000.00	-	20,000.00	-	20,200.00	20,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	119,200.00	181,400.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**828,250.00**	**1,304,050.00**	**1,983,250.00**	**872,000.00**	**1,470,000.00**	**-**	**1,470,000.00**	**-**	**1,484,700.00**	**1,485,300.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	124,500.00	190,720.00	290,120.00	99,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	89,400.00	136,000.00	60,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	30,000.00	123,970.00	188,570.00	-	220,000.00	-	220,000.00	-	222,200.00	222,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	326,750.00	238,400.00	362,500.00	120,500.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	231,500.00	315,880.00	480,380.00	368,500.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020406	OTHER MAINTENANCE SERVICES	115,500.00	345,680.00	525,680.00	224,000.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
220206	**OTHER SERVICES - GENERAL**	**1,000,000.00**	**1,209,880.00**	**1,839,580.00**	**1,310,000.00**	**2,740,000.00**	**-**	**2,740,000.00**	**-**	**2,767,400.00**	**2,767,600.00**
22020605	CLEANING & FUMIGATION SERVICES	-	17,880.00	27,280.00	10,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020607	OFFICE SUPPORT SERVICES	1,000,000.00	1,192,000.00	1,812,300.00	1,300,000.00	2,640,000.00	-	2,640,000.00	-	2,666,400.00	2,666,500.00
220208	**FUEL & LUBRICANTS - GENERAL**	**760,350.00**	**888,040.00**	**1,350,440.00**	**1,337,000.00**	**1,120,000.00**	**-**	**1,120,000.00**	**-**	**1,131,200.00**	**1,131,500.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020801	MOTOR VEHICLE FUEL COST	210,500.00	208,600.00	317,200.00	-	270,000.00	-	270,000.00	-	272,700.00	272,800.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	36,500.00	143,040.00	217,540.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020803	PLANT / GENERATOR FUEL COST	513,350.00	536,400.00	815,700.00	1,337,000.00	750,000.00	-	750,000.00	-	757,500.00	757,600.00
220209	**FINANCIAL CHARGES - GENERAL**	**41,078.08**	**7,160.00**	**11,060.00**	**12,217.88**	**50,000.00**	**-**	**50,000.00**	**-**	**50,500.00**	**50,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	41,078.08	7,160.00	11,060.00	12,217.88	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,123,900.00**	**619,840.00**	**942,540.00**	**1,851,700.00**	**1,100,000.00**	**-**	**1,100,000.00**	**-**	**1,111,000.00**	**1,111,200.00**
22021003	PUBLICITY & ADVERTISEMENTS	240,000.00	143,040.00	217,540.00	647,000.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	883,900.00	476,800.00	725,000.00	1,204,700.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
23	**CAPITAL EXPENDITURE**	**12,244,957.19**	**868,414,200.00**	**540,414,200.00**	**-**	**485,400,000.00**	**-**	**485,400,000.00**	**-**	**490,254,100.00**	**495,157,000.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**409,165,000.00**	**201,165,000.00**	**-**	**143,644,800.00**	**-**	**143,644,800.00**	**-**	**145,081,300.00**	**146,532,200.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**409,165,000.00**	**201,165,000.00**	**-**	**143,644,800.00**	**-**	**143,644,800.00**	**-**	**145,081,300.00**	**146,532,200.00**
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	10,000,000.00	2,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
23010143	PURCHASE OF DRILLING EQUIPMENTS	-	389,165,000.00	189,165,000.00	-	131,644,800.00	-	131,644,800.00	-	132,961,300.00	134,291,000.00
2302	**CONSTRUCTION / PROVISION**	**12,244,957.19**	**288,025,200.00**	**188,025,200.00**	**-**	**283,605,200.00**	**(63,600,000.00)**	**220,005,200.00**	**-**	**222,205,300.00**	**224,427,500.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**12,244,957.19**	**288,025,200.00**	**188,025,200.00**	**-**	**283,605,200.00**	**(63,600,000.00)**	**220,005,200.00**	**-**	**222,205,300.00**	**224,427,500.00**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	12,244,957.19	153,325,200.00	153,325,200.00	-	283,605,200.00	(63,600,000.00)	220,005,200.00	-	222,205,300.00	224,427,500.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	134,700,000.00	34,700,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**83,600,000.00**	**83,600,000.00**	**-**	**-**	**83,600,000.00**	**83,600,000.00**	**-**	**84,436,000.00**	**85,280,400.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**83,600,000.00**	**83,600,000.00**	**-**	**-**	**83,600,000.00**	**83,600,000.00**	**-**	**84,436,000.00**	**85,280,400.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	83,600,000.00	83,600,000.00	-	-	83,600,000.00	83,600,000.00	-	84,436,000.00	85,280,400.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**-**	**30,000,000.00**	**25,000,000.00**	**-**	**25,000,000.00**	**(20,000,000.00)**	**5,000,000.00**	**-**	**5,050,000.00**	**5,100,500.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**-**	**30,000,000.00**	**25,000,000.00**	**-**	**25,000,000.00**	**(20,000,000.00)**	**5,000,000.00**	**-**	**5,050,000.00**	**5,100,500.00**
23040105	WATER POLLUTION PREVENTION & CONTROL	-	30,000,000.00	25,000,000.00	-	25,000,000.00	(20,000,000.00)	5,000,000.00	-	5,050,000.00	5,100,500.00
2305	**OTHER CAPITAL PROJECTS**	**-**	**57,624,000.00**	**42,624,000.00**	**-**	**33,150,000.00**	**-**	**33,150,000.00**	**-**	**33,481,500.00**	**33,816,400.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**57,624,000.00**	**42,624,000.00**	**-**	**33,150,000.00**	**-**	**33,150,000.00**	**-**	**33,481,500.00**	**33,816,400.00**
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	57,624,000.00	42,624,000.00	-	33,150,000.00	-	33,150,000.00	-	33,481,500.00	33,816,400.00
025210400100 - Small Towns Water Supply Agency											
2	**EXPENDITURES**	**41,593,843.03**	**368,242,700.00**	**206,464,800.00**	**69,640,791.75**	**558,255,090.00**	**-**	**558,255,090.00**	**-**	**563,837,780.00**	**568,921,400.00**
21	**PERSONNEL COST**	**-**	**2,448,700.00**	**2,448,700.00**	**2,450,556.06**	**11,322,290.00**	**-**	**11,322,290.00**	**-**	**11,435,580.00**	**11,435,700.00**
2101	**SALARY**	**-**	**1,006,200.00**	**1,006,200.00**	**1,347,761.73**	**5,201,070.00**	**-**	**5,201,070.00**	**-**	**5,253,090.00**	**5,253,100.00**
210101	**SALARIES AND WAGES**	**-**	**1,006,200.00**	**1,006,200.00**	**1,347,761.73**	**5,201,070.00**	**-**	**5,201,070.00**	**-**	**5,253,090.00**	**5,253,100.00**
21010101	BASIC-SALARY	-	1,006,200.00	1,006,200.00	1,347,761.73	5,201,070.00	-	5,201,070.00	-	5,253,090.00	5,253,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**1,442,500.00**	**1,442,500.00**	**1,102,794.33**	**6,121,220.00**	**-**	**6,121,220.00**	**-**	**6,182,490.00**	**6,182,600.00**
210201	**ALLOWANCES**	**-**	**1,442,500.00**	**1,442,500.00**	**1,102,794.33**	**5,991,120.00**	**-**	**5,991,120.00**	**-**	**6,051,080.00**	**6,051,180.00**
21020102	HOUSING/RENT ALLOWANCE	-	335,400.00	335,400.00	257,574.36	1,190,070.00	-	1,190,070.00	-	1,201,980.00	1,201,990.00
21020103	TRANSPORT ALLOWANCE	-	201,300.00	201,300.00	198,064.62	442,790.00	-	442,790.00	-	447,220.00	447,230.00
21020104	MEAL SUBSIDY	-	67,100.00	67,100.00	14,710.26	68,040.00	-	68,040.00	-	68,730.00	68,740.00
21020105	UTILITY ALLOWANCE	-	67,100.00	67,100.00	61,786.08	285,500.00	-	285,500.00	-	288,360.00	288,370.00
21020106	ENTERTAINMENT ALLOWANCE	-	100,700.00	100,700.00	8,414.37	38,960.00	-	38,960.00	-	39,350.00	39,360.00
21020107	LEAVE ALLOWANCE	-	268,400.00	268,400.00	112,576.17	-	-	-	-	-	10.00
21020108	DOMESTIC STAFF ALLOWANCE	-	402,500.00	402,500.00	449,668.47	1,037,300.00	-	1,037,300.00	-	1,047,680.00	1,047,690.00
21020114	TEACHING ALLOWANCE	-	-	-	-	472,400.00	-	472,400.00	-	477,130.00	477,140.00
21020135	FURNITURE ALLOWANCE	-	-	-	-	1,040,240.00	-	1,040,240.00	-	1,050,650.00	1,050,660.00
21020145	OTHER ALLOWANCES AND BENEFITS	-	-	-	-	1,415,820.00	-	1,415,820.00	-	1,429,980.00	1,429,990.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**130,100.00**	**-**	**130,100.00**	**-**	**131,410.00**	**131,420.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	130,100.00	-	130,100.00	-	131,410.00	131,420.00
22	**OTHER RECURRENT COSTS**	**7,089,540.65**	**15,794,000.00**	**24,016,100.00**	**17,525,840.29**	**44,000,000.00**	**-**	**44,000,000.00**	**-**	**44,440,000.00**	**44,443,300.00**
2202	**OVERHEAD COST**	**7,089,540.65**	**15,794,000.00**	**24,016,100.00**	**17,525,840.29**	**44,000,000.00**	**-**	**44,000,000.00**	**-**	**44,440,000.00**	**44,443,300.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**248,000.00**	**572,160.00**	**870,160.00**	**-**	**2,400,000.00**	**-**	**2,400,000.00**	**-**	**2,424,000.00**	**2,424,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	248,000.00	381,440.00	580,040.00	-	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	190,720.00	290,120.00	-	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**80,000.00**	**476,800.00**	**725,600.00**	**362,500.00**	**1,150,000.00**	**-**	**1,150,000.00**	**-**	**1,161,500.00**	**1,162,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	80,000.00	143,040.00	217,540.00	311,000.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22020302	BOOKS	-	95,360.00	145,160.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	95,360.00	145,160.00	6,500.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	95,360.00	145,160.00	45,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	47,680.00	72,580.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**348,500.00**	**1,132,400.00**	**1,722,400.00**	**2,327,440.00**	**12,200,000.00**	**-**	**12,200,000.00**	**-**	**12,322,000.00**	**12,322,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	70,000.00	286,080.00	435,080.00	260,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	95,360.00	145,160.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	131,120.00	199,420.00	100,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	48,500.00	95,360.00	145,160.00	418,600.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	143,040.00	217,540.00	750,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020406	OTHER MAINTENANCE SERVICES	230,000.00	381,440.00	580,040.00	798,840.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220205	**TRAINING - GENERAL**	**-**	**9,607,520.00**	**14,606,820.00**	**416,000.00**	**1,700,000.00**	**-**	**1,700,000.00**	**-**	**1,717,000.00**	**1,717,200.00**
22020501	LOCAL TRAINING	-	190,720.00	290,120.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	9,416,800.00	14,316,700.00	416,000.00	1,400,000.00	-	1,400,000.00	-	1,414,000.00	1,414,100.00
220206	**OTHER SERVICES - GENERAL**	**1,470,000.00**	**667,520.00**	**1,015,120.00**	**1,542,100.00**	**250,000.00**	**-**	**250,000.00**	**-**	**252,500.00**	**252,800.00**
22020601	SECURITY SERVICES	1,470,000.00	572,160.00	869,960.00	1,500,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	47,680.00	72,580.00	42,100.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020606	POSTAGES & COURIER SERVICES	-	47,680.00	72,580.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**286,080.00**	**435,480.00**	**40,000.00**	**400,000.00**	**-**	**400,000.00**	**-**	**404,000.00**	**404,400.00**
22020701	FINANCIAL CONSULTING	-	47,680.00	72,580.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	47,680.00	72,580.00	40,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020704	ENGINEERING SERVICES	-	95,360.00	145,160.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020706	SURVEYING SERVICES	-	95,360.00	145,160.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,315,000.00**	**1,335,040.00**	**2,029,840.00**	**4,350,000.00**	**11,000,000.00**	**-**	**11,000,000.00**	**-**	**11,110,000.00**	**11,110,200.00**
22020801	MOTOR VEHICLE FUEL COST	1,425,000.00	762,880.00	1,159,880.00	2,610,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020803	PLANT / GENERATOR FUEL COST	890,000.00	572,160.00	869,960.00	1,740,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**64,240.65**	**47,680.00**	**72,580.00**	**77,600.29**	**100,000.00**	**-**	**100,000.00**	**-**	**101,000.00**	**101,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	64,240.65	47,680.00	72,580.00	77,600.29	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,563,800.00**	**1,668,800.00**	**2,538,100.00**	**8,410,200.00**	**14,800,000.00**	**-**	**14,800,000.00**	**-**	**14,948,000.00**	**14,948,800.00**
22021001	REFRESHMENT & MEALS	-	95,360.00	145,160.00	65,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	250,000.00	95,360.00	145,160.00	70,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	47,680.00	72,580.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22021004	MEDICAL EXPENSES-LOCAL	-	47,680.00	72,580.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021007	WELFARE PACKAGES	820,000.00	667,520.00	1,014,920.00	2,600,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	47,680.00	72,580.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	95,360.00	145,160.00	-	1,150,000.00	-	1,150,000.00	-	1,161,500.00	1,161,600.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,493,800.00	572,160.00	869,960.00	5,675,200.00	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,120,100.00
23	**CAPITAL EXPENDITURE**	**34,504,302.38**	**350,000,000.00**	**180,000,000.00**	**49,664,395.40**	**502,932,800.00**	**-**	**502,932,800.00**	**-**	**507,962,200.00**	**513,042,400.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**8,103,000.00**	**8,103,000.00**	**-**	**10,600,000.00**	**-**	**10,600,000.00**	**-**	**10,706,000.00**	**10,813,300.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**8,103,000.00**	**8,103,000.00**	**-**	**10,600,000.00**	**-**	**10,600,000.00**	**-**	**10,706,000.00**	**10,813,300.00**
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	8,103,000.00	8,103,000.00	-	10,600,000.00	-	10,600,000.00	-	10,706,000.00	10,813,300.00
2302	**CONSTRUCTION / PROVISION**	**34,504,302.38**	**290,349,500.00**	**121,349,500.00**	**49,664,395.40**	**313,000,000.00**	**-**	**313,000,000.00**	**-**	**316,130,000.00**	**319,291,400.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**34,504,302.38**	**290,349,500.00**	**121,349,500.00**	**49,664,395.40**	**313,000,000.00**	**-**	**313,000,000.00**	**-**	**316,130,000.00**	**319,291,400.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	110,000.00	110,000.00	-	140,000,000.00	-	140,000,000.00	-	141,400,000.00	142,814,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	34,504,302.38	285,159,500.00	116,159,500.00	49,664,395.40	165,000,000.00	-	165,000,000.00	-	166,650,000.00	168,316,500.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	5,030,000.00	5,030,000.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,060,400.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	50,000.00	50,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
2303	**REHABILITATION / REPAIRS**	**-**	**41,375,500.00**	**41,375,500.00**	**-**	**66,812,800.00**	**-**	**66,812,800.00**	**-**	**67,481,000.00**	**68,155,900.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**41,375,500.00**	**41,375,500.00**	**-**	**66,812,800.00**	**-**	**66,812,800.00**	**-**	**67,481,000.00**	**68,155,900.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	41,375,500.00	41,375,500.00	-	66,812,800.00	-	66,812,800.00	-	67,481,000.00	68,155,900.00
2305	**OTHER CAPITAL PROJECTS**	**-**	**10,172,000.00**	**9,172,000.00**	**-**	**112,520,000.00**	**-**	**112,520,000.00**	**-**	**113,645,200.00**	**114,781,800.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**10,172,000.00**	**9,172,000.00**	**-**	**112,520,000.00**	**-**	**112,520,000.00**	**-**	**113,645,200.00**	**114,781,800.00**
23050101	RESEARCH AND DEVELOPMENT	-	7,172,000.00	6,172,000.00	-	112,520,000.00	-	112,520,000.00	-	113,645,200.00	114,781,800.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
025300100100 - Ministry of Housing and Urban Development											
2	**EXPENDITURES**	**4,506,393,568.17**	**14,292,067,820.00**	**45,619,104,320.00**	**23,337,371,400.30**	**27,147,065,450.00**	**2,318,756,690.00**	**29,465,822,140.00**	**-**	**26,108,164,400.00**	**26,364,934,110.00**
21	**PERSONNEL COST**	**42,926,537.73**	**101,155,200.00**	**101,155,200.00**	**56,824,846.39**	**69,310,850.00**	**-**	**69,310,850.00**	**-**	**70,004,000.00**	**70,004,110.00**
2101	**SALARY**	**26,009,573.50**	**56,335,700.00**	**56,335,700.00**	**33,739,073.51**	**38,869,430.00**	**-**	**38,869,430.00**	**-**	**39,258,130.00**	**39,258,160.00**
210101	**SALARIES AND WAGES**	**26,009,573.50**	**56,335,700.00**	**56,335,700.00**	**33,739,073.51**	**38,869,430.00**	**-**	**38,869,430.00**	**-**	**39,258,130.00**	**39,258,160.00**
21010101	BASIC-SALARY	26,009,573.50	56,335,700.00	56,335,700.00	33,739,073.51	38,869,430.00	-	38,869,430.00	-	39,258,130.00	39,258,160.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**16,916,964.23**	**44,819,500.00**	**44,819,500.00**	**23,085,772.88**	**30,441,420.00**	**-**	**30,441,420.00**	**-**	**30,745,870.00**	**30,745,950.00**
210201	**ALLOWANCES**	**16,916,964.23**	**44,819,500.00**	**44,819,500.00**	**23,085,772.88**	**29,620,740.00**	**-**	**29,620,740.00**	**-**	**29,916,980.00**	**29,917,050.00**
21020102	HOUSING/RENT ALLOWANCE	5,840,076.97	13,825,900.00	13,825,900.00	7,656,756.45	8,893,400.00	-	8,893,400.00	-	8,982,340.00	8,982,350.00
21020103	TRANSPORT ALLOWANCE	1,955,999.52	4,524,200.00	4,524,200.00	3,166,746.65	3,712,070.00	-	3,712,070.00	-	3,749,200.00	3,749,210.00
21020104	MEAL SUBSIDY	395,056.58	843,500.00	843,500.00	675,063.43	792,020.00	-	792,020.00	-	799,950.00	799,960.00
21020105	UTILITY ALLOWANCE	1,062,683.74	2,316,800.00	2,316,800.00	1,846,957.10	2,153,970.00	-	2,153,970.00	-	2,175,510.00	2,175,520.00
21020107	LEAVE ALLOWANCE	2,424,771.04	5,869,600.00	5,869,600.00	3,338,791.22	4,275,710.00	-	4,275,710.00	-	4,318,470.00	4,318,480.00
21020135	FURNITURE ALLOWANCE	4,748,376.38	8,332,700.00	8,332,700.00	6,401,458.03	7,331,630.00	-	7,331,630.00	-	7,404,950.00	7,404,960.00
21020145	OTHER ALLOWANCES AND BENEFITS	490,000.00	9,106,800.00	9,106,800.00	-	2,461,940.00	-	2,461,940.00	-	2,486,560.00	2,486,570.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**820,680.00**	**-**	**820,680.00**	**-**	**828,890.00**	**828,900.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	820,680.00	-	820,680.00	-	828,890.00	828,900.00
22	**OTHER RECURRENT COSTS**	**43,849,587.34**	**38,150,620.00**	**58,004,420.00**	**26,919,390.83**	**58,005,700.00**	**200,000,000.00**	**258,005,700.00**	**-**	**58,587,100.00**	**58,590,300.00**
2202	**OVERHEAD COST**	**43,849,587.34**	**38,150,620.00**	**58,004,420.00**	**26,919,390.83**	**58,005,700.00**	**200,000,000.00**	**258,005,700.00**	**-**	**58,587,100.00**	**58,590,300.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,828,850.00**	**4,226,840.00**	**6,426,540.00**	**3,915,500.00**	**6,426,700.00**	**-**	**6,426,700.00**	**-**	**6,491,100.00**	**6,491,500.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,263,850.00	2,782,130.00	4,229,830.00	2,103,000.00	4,229,900.00	-	4,229,900.00	-	4,272,200.00	4,272,300.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,565,000.00	1,430,400.00	2,174,800.00	1,812,500.00	2,174,800.00	-	2,174,800.00	-	2,196,600.00	2,196,800.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	14,310.00	21,910.00	-	22,000.00	-	22,000.00	-	22,300.00	22,400.00
220202	**UTILITIES - GENERAL**	**-**	**31,120.00**	**47,420.00**	**-**	**47,500.00**	**-**	**47,500.00**	**-**	**48,000.00**	**48,100.00**
22020201	ELECTRICITY CHARGES	-	31,120.00	47,420.00	-	47,500.00	-	47,500.00	-	48,000.00	48,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,285,950.00**	**697,800.00**	**1,061,300.00**	**275,000.00**	**1,061,500.00**	**-**	**1,061,500.00**	**-**	**1,072,200.00**	**1,072,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,105,950.00	399,320.00	607,220.00	245,000.00	607,300.00	-	607,300.00	-	613,400.00	613,500.00
22020304	MAGAZINES & PERIODICALS	-	83,920.00	127,720.00	-	127,800.00	-	127,800.00	-	129,100.00	129,200.00
22020312	OTHER MATERIALS AND SUPPLIES	180,000.00	214,560.00	326,360.00	30,000.00	326,400.00	-	326,400.00	-	329,700.00	329,800.00

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220204	**MAINTENANCE SERVICES - GENERAL**	**12,865,500.00**	**10,530,500.00**	**16,010,400.00**	**10,394,700.00**	**16,010,500.00**	**-**	**16,010,500.00**	**-**	**16,170,900.00**	**16,171,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	450,000.00	298,000.00	453,200.00	170,000.00	453,200.00	-	453,200.00	-	457,800.00	457,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	209,200.00	318,100.00	65,000.00	318,100.00	-	318,100.00	-	321,300.00	321,400.00
22020403	MAINTENANCE OF OFFICE FURNITURE	45,000.00	205,980.00	313,280.00	180,000.00	313,300.00	-	313,300.00	-	316,500.00	316,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	109,000.00	71,520.00	108,820.00	60,000.00	108,900.00	-	108,900.00	-	110,000.00	110,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,535,000.00	8,940,000.00	13,591,800.00	9,210,000.00	13,591,800.00	-	13,591,800.00	-	13,727,800.00	13,727,900.00
22020406	OTHER MAINTENANCE SERVICES	2,576,500.00	805,800.00	1,225,200.00	709,700.00	1,225,200.00	-	1,225,200.00	-	1,237,500.00	1,237,600.00
220205	**TRAINING - GENERAL**	**-**	**2,980,480.00**	**4,531,480.00**	**-**	**4,531,500.00**	**-**	**4,531,500.00**	**-**	**4,576,900.00**	**4,577,100.00**
22020501	LOCAL TRAINING	-	2,384,000.00	3,624,500.00	-	3,624,500.00	-	3,624,500.00	-	3,660,800.00	3,660,900.00
22020502	INTERNATIONAL TRAINING	-	596,480.00	906,980.00	-	907,000.00	-	907,000.00	-	916,100.00	916,200.00
220206	**OTHER SERVICES - GENERAL**	**-**	**143,040.00**	**217,540.00**	**-**	**217,600.00**	**-**	**217,600.00**	**-**	**219,800.00**	**219,900.00**
22020601	SECURITY SERVICES	-	143,040.00	217,540.00	-	217,600.00	-	217,600.00	-	219,800.00	219,900.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**390,000.00**	**704,720.00**	**1,071,620.00**	**155,000.00**	**1,071,800.00**	**200,000,000.00**	**201,071,800.00**	**-**	**1,082,600.00**	**1,082,900.00**
22020701	FINANCIAL CONSULTING	80,000.00	71,520.00	108,820.00	55,000.00	108,900.00	-	108,900.00	-	110,000.00	110,100.00
22020703	LEGAL SERVICES	40,000.00	311,360.00	473,460.00	100,000.00	473,500.00	-	473,500.00	-	478,300.00	478,400.00
22020704	ENGINEERING SERVICES	270,000.00	321,840.00	489,340.00	-	489,400.00	85,714,000.00	86,203,400.00	-	494,300.00	494,400.00
22020705	ARCHITECTURAL SERVICES	-	-	-	-	-	28,571,500.00	28,571,500.00	-	-	-
22020706	SURVEYING SERVICES	-	-	-	-	-	28,571,500.00	28,571,500.00	-	-	-
22020709	OTHER CONSULTING SERVICES	-	-	-	-	-	57,143,000.00	57,143,000.00	-	-	-
220208	**FUEL & LUBRICANTS - GENERAL**	**17,508,000.00**	**15,794,000.00**	**24,012,200.00**	**11,690,500.00**	**24,012,200.00**	**-**	**24,012,200.00**	**-**	**24,252,400.00**	**24,252,700.00**
22020801	MOTOR VEHICLE FUEL COST	2,350,000.00	2,801,200.00	4,258,800.00	1,875,000.00	4,258,800.00	-	4,258,800.00	-	4,301,400.00	4,301,500.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,700,000.00	2,920,400.00	4,440,000.00	1,985,000.00	4,440,000.00	-	4,440,000.00	-	4,484,400.00	4,484,500.00
22020803	PLANT / GENERATOR FUEL COST	12,458,000.00	10,072,400.00	15,313,400.00	7,830,500.00	15,313,400.00	-	15,313,400.00	-	15,466,600.00	15,466,700.00
220209	**FINANCIAL CHARGES - GENERAL**	**171,887.34**	**190,720.00**	**290,120.00**	**63,890.83**	**290,200.00**	**-**	**290,200.00**	**-**	**293,200.00**	**293,300.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	171,887.34	190,720.00	290,120.00	63,890.83	290,200.00	-	290,200.00	-	293,200.00	293,300.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,799,400.00**	**2,851,400.00**	**4,335,800.00**	**424,800.00**	**4,336,200.00**	**-**	**4,336,200.00**	**-**	**4,380,000.00**	**4,380,800.00**
22021001	REFRESHMENT & MEALS	190,000.00	143,040.00	217,540.00	50,000.00	217,600.00	-	217,600.00	-	219,800.00	219,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	218,380.00	332,180.00	7,500.00	332,200.00	-	332,200.00	-	335,600.00	335,700.00
22021003	PUBLICITY & ADVERTISEMENTS	-	59,720.00	90,820.00	-	90,900.00	-	90,900.00	-	91,900.00	92,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	51,020.00	77,620.00	-	77,700.00	-	77,700.00	-	78,500.00	78,600.00
22021007	WELFARE PACKAGES	145,000.00	741,430.00	1,127,330.00	212,300.00	1,127,400.00	-	1,127,400.00	-	1,138,700.00	1,138,800.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,154,000.00	1,192,000.00	1,812,300.00	-	1,812,300.00	-	1,812,300.00	-	1,830,500.00	1,830,600.00
22021009	SPORTING ACTIVITIES	146,000.00	177,610.00	270,110.00	-	270,200.00	-	270,200.00	-	273,000.00	273,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,964,400.00	268,200.00	407,900.00	155,000.00	407,900.00	-	407,900.00	-	412,000.00	412,100.00
23	**CAPITAL EXPENDITURE**	**4,419,617,443.10**	**14,152,762,000.00**	**45,459,944,700.00**	**23,253,627,163.08**	**27,019,748,900.00**	**2,118,756,690.00**	**29,138,505,590.00**	**-**	**25,979,573,300.00**	**26,236,339,700.00**
2301	**FIXED ASSETS PURCHASED**	**1,200,000.00**	**3,492,805,000.00**	**7,789,055,000.00**	**1,618,948,897.04**	**988,209,000.00**	**3,191,654,520.00**	**4,179,863,520.00**	**-**	**2,656,162,100.00**	**2,679,693,800.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**1,200,000.00**	**3,492,805,000.00**	**7,789,055,000.00**	**1,618,948,897.04**	**988,209,000.00**	**3,191,654,520.00**	**4,179,863,520.00**	**-**	**2,656,162,100.00**	**2,679,693,800.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	-	-	200,000,000.00	185,000,000.00	-	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,200,000.00	2,145,561,000.00	3,611,811,000.00	-	609,243,090.00	2,341,654,520.00	2,950,897,610.00	-	1,414,906,500.00	1,426,025,600.00
23010113	PURCHASE OF COMPUTERS	-	18,540,000.00	18,540,000.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	4,200,000.00	4,200,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	-	1,115,000,000.00	1,295,000,000.00	-	216,965,910.00	350,000,000.00	566,965,910.00	-	572,635,600.00	578,362,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	200,000,000.00	150,000,000.00	-	-	-	-	-	-	-
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	-	-	2,500,000,000.00	1,433,948,897.04	125,000,000.00	500,000,000.00	625,000,000.00	-	631,250,000.00	637,562,500.00
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	3,168,000.00	3,168,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
23010146	PURCHASE OF ICT EQUPMENTS	-	6,336,000.00	6,336,000.00	-	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,241,200.00
2302	**CONSTRUCTION / PROVISION**	**2,724,867,682.88**	**7,293,641,000.00**	**31,275,904,700.00**	**19,187,101,877.67**	**10,104,760,550.00**	**7,029,387,000.00**	**17,134,147,550.00**	**-**	**12,135,918,500.00**	**12,257,278,100.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**2,724,867,682.88**	**7,293,641,000.00**	**31,275,904,700.00**	**19,187,101,877.67**	**10,104,760,550.00**	**7,029,387,000.00**	**17,134,147,550.00**	**-**	**12,135,918,500.00**	**12,257,278,100.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,185,692,105.98	1,513,000,000.00	8,558,000,000.00	2,976,364,524.58	4,081,983,200.00	(445,000,000.00)	3,636,983,200.00	-	4,026,853,200.00	4,067,121,900.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	17,692,803.75	3,124,241,000.00	18,577,380,000.00	15,013,235,807.01	4,944,776,110.00	865,800,000.00	5,810,576,110.00	-	5,549,724,000.00	5,605,221,400.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	158,400,000.00	158,400,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	300,000,000.00	2,374,124,700.00	804,338,485.71	863,837,600.00	6,478,587,000.00	7,342,424,600.00	-	2,312,736,000.00	2,335,863,400.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	521,482,773.15	600,000,000.00	600,000,000.00	293,749,685.37	50,000,000.00	30,000,000.00	80,000,000.00	-	80,800,000.00	81,608,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	150,000,000.00	150,000,000.00	-	19,163,640.00	-	19,163,640.00	-	19,355,300.00	19,548,900.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	132,000,000.00	82,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	200,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-	1,306,000,000.00	566,000,000.00	99,413,375.00	100,000,000.00	100,000,000.00	200,000,000.00	-	101,000,000.00	102,010,000.00
2303	**REHABILITATION / REPAIRS**	**1,693,549,760.22**	**2,925,016,000.00**	**6,153,685,000.00**	**2,447,576,388.37**	**15,620,711,960.00**	**(8,102,284,830.00)**	**7,518,427,130.00**	**-**	**10,878,364,600.00**	**10,987,148,400.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**1,693,549,760.22**	**2,925,016,000.00**	**6,153,685,000.00**	**2,447,576,388.37**	**15,620,711,960.00**	**(8,102,284,830.00)**	**7,518,427,130.00**	**-**	**10,878,364,600.00**	**10,987,148,400.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,635,531,218.81	2,185,000,000.00	3,868,669,000.00	1,345,686,261.95	955,000,000.00	850,000,000.00	1,805,000,000.00	-	1,823,050,000.00	1,841,280,500.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	5,016,000.00	620,016,000.00	580,429,953.04	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	-	-	-	-	-	723,345,480.00	723,345,480.00	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	58,018,541.41	735,000,000.00	1,665,000,000.00	521,460,173.38	14,615,711,960.00	(9,675,630,310.00)	4,940,081,650.00	-	9,004,814,600.00	9,094,862,900.00
2305	**OTHER CAPITAL PROJECTS**	**-**	**441,300,000.00**	**241,300,000.00**	**-**	**306,067,390.00**	**-**	**306,067,390.00**	**-**	**309,128,100.00**	**312,219,400.00**

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230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**441,300,000.00**	**241,300,000.00**	**-**	**306,067,390.00**	**-**	**306,067,390.00**	**-**	**309,128,100.00**	**312,219,400.00**
23050102	COMPUTER SOFTWARE ACQUISITION	-	141,300,000.00	141,300,000.00	-	206,067,390.00	-	206,067,390.00	-	208,128,100.00	210,209,400.00
23050103	MONITORING AND EVALUATION	-	300,000,000.00	100,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
025305300100 - Adamawa State Urban Planning & Development Board											
2	**EXPENDITURES**	**106,402,760.53**	**1,210,681,600.00**	**1,016,644,100.00**	**160,797,096.56**	**2,454,024,660.00**	**800,000,000.00**	**3,254,024,660.00**	**-**	**3,286,565,220.00**	**3,314,455,050.00**
21	**PERSONNEL COST**	**95,194,054.87**	**131,447,200.00**	**131,447,200.00**	**134,344,669.05**	**167,389,960.00**	**-**	**167,389,960.00**	**-**	**169,063,920.00**	**169,064,050.00**
2101	**SALARY**	**55,341,958.54**	**73,724,500.00**	**73,724,500.00**	**74,016,625.72**	**82,069,370.00**	**-**	**82,069,370.00**	**-**	**82,890,070.00**	**82,890,100.00**
210101	**SALARIES AND WAGES**	**55,341,958.54**	**73,724,500.00**	**73,724,500.00**	**74,016,625.72**	**82,069,370.00**	**-**	**82,069,370.00**	**-**	**82,890,070.00**	**82,890,100.00**
21010101	BASIC-SALARY	55,341,958.54	73,724,500.00	73,724,500.00	74,016,625.72	82,069,370.00	-	82,069,370.00	-	82,890,070.00	82,890,100.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**39,852,096.33**	**57,722,700.00**	**57,722,700.00**	**60,328,043.33**	**85,320,590.00**	**-**	**85,320,590.00**	**-**	**86,173,850.00**	**86,173,950.00**
210201	**ALLOWANCES**	**39,852,096.33**	**57,722,700.00**	**57,722,700.00**	**60,328,043.33**	**83,268,780.00**	**-**	**83,268,780.00**	**-**	**84,101,520.00**	**84,101,610.00**
21020102	HOUSING/RENT ALLOWANCE	12,261,596.26	17,592,900.00	17,592,900.00	16,853,271.10	18,777,470.00	-	18,777,470.00	-	18,965,250.00	18,965,260.00
21020103	TRANSPORT ALLOWANCE	4,132,916.83	4,930,900.00	4,930,900.00	6,821,121.60	7,614,080.00	-	7,614,080.00	-	7,690,230.00	7,690,240.00
21020104	MEAL SUBSIDY	768,197.01	1,057,500.00	1,057,500.00	1,323,519.63	1,475,570.00	-	1,475,570.00	-	1,490,330.00	1,490,340.00
21020105	UTILITY ALLOWANCE	2,361,197.38	2,754,800.00	2,754,800.00	4,081,960.66	4,571,700.00	-	4,571,700.00	-	4,617,420.00	4,617,430.00
21020106	ENTERTAINMENT ALLOWANCE	117,395.79	231,300.00	231,300.00	194,233.77	284,450.00	-	284,450.00	-	287,300.00	287,310.00
21020107	LEAVE ALLOWANCE	5,086,081.09	7,432,200.00	7,432,200.00	7,365,940.13	8,850,660.00	-	8,850,660.00	-	8,939,170.00	8,939,180.00
21020108	DOMESTIC STAFF ALLOWANCE	3,876,781.98	7,308,200.00	7,308,200.00	6,361,290.35	9,335,450.00	-	9,335,450.00	-	9,428,810.00	9,428,820.00
21020135	FURNITURE ALLOWANCE	10,217,929.99	14,545,700.00	14,545,700.00	14,023,541.21	15,389,330.00	-	15,389,330.00	-	15,543,230.00	15,543,240.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,030,000.00	1,869,200.00	1,869,200.00	3,303,164.88	16,970,070.00	-	16,970,070.00	-	17,139,780.00	17,139,790.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**2,051,810.00**	**-**	**2,051,810.00**	**-**	**2,072,330.00**	**2,072,340.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	2,051,810.00	-	2,051,810.00	-	2,072,330.00	2,072,340.00
22	**OTHER RECURRENT COSTS**	**11,208,705.66**	**11,451,600.00**	**17,414,100.00**	**21,476,827.51**	**48,634,700.00**	**277,000,000.00**	**325,634,700.00**	**-**	**328,891,300.00**	**328,894,900.00**
2202	**OVERHEAD COST**	**11,208,705.66**	**11,451,600.00**	**17,414,100.00**	**21,476,827.51**	**48,634,700.00**	**277,000,000.00**	**325,634,700.00**	**-**	**328,891,300.00**	**328,894,900.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**89,000.00**	**733,080.00**	**1,114,980.00**	**230,800.00**	**2,953,200.00**	**-**	**2,953,200.00**	**-**	**2,982,800.00**	**2,983,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	55,000.00	298,000.00	453,200.00	150,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	34,000.00	137,080.00	208,580.00	60,800.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	298,000.00	453,200.00	20,000.00	453,200.00	-	453,200.00	-	457,800.00	458,000.00
220202	**UTILITIES - GENERAL**	**-**	**119,200.00**	**181,400.00**	**140,625.00**	**500,000.00**	**-**	**500,000.00**	**-**	**505,000.00**	**505,100.00**
22020209	OTHER UTILITY CHARGES	-	119,200.00	181,400.00	140,625.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,148,220.00**	**823,680.00**	**1,252,880.00**	**2,473,575.00**	**3,081,400.00**	**-**	**3,081,400.00**	**-**	**3,112,300.00**	**3,112,800.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,026,220.00	247,340.00	376,240.00	911,975.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	238,400.00	362,500.00	538,600.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	60,000.00	96,560.00	146,860.00	650,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	119,200.00	181,400.00	-	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22020312	OTHER MATERIALS AND SUPPLIES	62,000.00	122,180.00	185,880.00	373,000.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**811,000.00**	**1,513,850.00**	**2,302,250.00**	**2,034,600.00**	**19,492,100.00**	**271,000,000.00**	**290,492,100.00**	**-**	**293,397,100.00**	**293,397,900.00**

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22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	475,000.00	282,510.00	429,610.00	1,361,500.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	89,400.00	136,000.00	26,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	149,000.00	226,700.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	66,500.00	155,560.00	236,660.00	50,200.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020406	OTHER MAINTENANCE SERVICES	269,500.00	241,380.00	367,080.00	596,900.00	15,592,100.00	(6,000,000.00)	9,592,100.00	-	9,688,100.00	9,688,200.00
22020410	MAINTENANCE OF STREET LIGHTINGS	-	596,000.00	906,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020413	MINOR ROAD MAINTENANCE	-	-	-	-	-	277,000,000.00	277,000,000.00	-	279,770,000.00	279,770,200.00
220206	**OTHER SERVICES - GENERAL**	**3,160,000.00**	**3,396,620.00**	**5,164,320.00**	**5,181,286.00**	**9,000,000.00**	**6,000,000.00**	**15,000,000.00**	**-**	**15,150,000.00**	**15,150,400.00**
22020601	SECURITY SERVICES	60,000.00	32,190.00	48,990.00	17,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020602	OFFICE RENT	-	48,280.00	73,580.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020605	CLEANING & FUMIGATION SERVICES	41,000.00	49,470.00	75,270.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020607	OFFICE SUPPORT SERVICES	3,059,000.00	3,266,680.00	4,966,480.00	5,164,286.00	5,000,000.00	6,000,000.00	11,000,000.00	-	11,110,000.00	11,110,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**70,000.00**	**231,850.00**	**352,850.00**	**-**	**1,650,000.00**	**-**	**1,650,000.00**	**-**	**1,666,500.00**	**1,666,700.00**
22020703	LEGAL SERVICES	70,000.00	112,650.00	171,450.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020706	SURVEYING SERVICES	-	119,200.00	181,400.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,388,724.00**	**870,760.00**	**1,324,060.00**	**2,592,114.00**	**2,000,000.00**	**-**	**2,000,000.00**	**-**	**2,020,000.00**	**2,020,200.00**
22020801	MOTOR VEHICLE FUEL COST	1,145,924.00	634,740.00	965,140.00	2,194,100.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	242,800.00	236,020.00	358,920.00	398,014.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**11,981.66**	**18,480.00**	**28,180.00**	**5,327.51**	**100,000.00**	**-**	**100,000.00**	**-**	**101,000.00**	**101,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	11,981.66	18,480.00	28,180.00	5,327.51	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,529,780.00**	**3,744,080.00**	**5,693,180.00**	**8,818,500.00**	**9,858,000.00**	**-**	**9,858,000.00**	**-**	**9,956,600.00**	**9,957,500.00**
22021001	REFRESHMENT & MEALS	143,280.00	157,940.00	240,240.00	96,000.00	158,000.00	-	158,000.00	-	159,600.00	159,700.00
22021002	HONORARIUM & SITTING ALLOWANCE	592,500.00	776,590.00	1,180,790.00	250,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000.00	32,190.00	48,990.00	-	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22021004	MEDICAL EXPENSES-LOCAL	20,000.00	119,200.00	181,400.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021007	WELFARE PACKAGES	730,000.00	482,760.00	734,160.00	1,867,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	89,400.00	136,000.00	21,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,044,500.00	1,788,000.00	2,718,400.00	6,240,500.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22021026	MONITORING AND EVALUATION RECURRENT	1,979,500.00	298,000.00	453,200.00	344,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
23	**CAPITAL EXPENDITURE**	**-**	**1,067,782,800.00**	**867,782,800.00**	**4,975,600.00**	**2,238,000,000.00**	**523,000,000.00**	**2,761,000,000.00**	**-**	**2,788,610,000.00**	**2,816,496,100.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**61,000,000.00**	**61,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**61,000,000.00**	**61,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010101	PURCHASE / ACQUISITION OF LAND	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23010104	PURCHASE MOTOR CYCLES	-	11,000,000.00	11,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**532,600,000.00**	**532,600,000.00**	**-**	**-**	**423,000,000.00**	**423,000,000.00**	**-**	**427,230,000.00**	**431,502,300.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**532,600,000.00**	**532,600,000.00**	**-**	**-**	**423,000,000.00**	**423,000,000.00**	**-**	**427,230,000.00**	**431,502,300.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	11,000,000.00	11,000,000.00	-	-	423,000,000.00	423,000,000.00	-	427,230,000.00	431,502,300.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	143,000,000.00	143,000,000.00	-	-	-	-	-	-	-
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	108,000,000.00	108,000,000.00	-	-	-	-	-	-	-
23020124	CONSTRUCTION OF MARKETS/PARKS	-	270,600,000.00	270,600,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**333,182,800.00**	**233,182,800.00**	**-**	**-**	**300,000,000.00**	**300,000,000.00**	**-**	**303,000,000.00**	**306,030,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**333,182,800.00**	**233,182,800.00**	**-**	**-**	**300,000,000.00**	**300,000,000.00**	**-**	**303,000,000.00**	**306,030,000.00**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	289,982,800.00	189,982,800.00	-	-	300,000,000.00	300,000,000.00	-	303,000,000.00	306,030,000.00
23030123	REHABILITATION/REPAIRS-TRAFFIC /STREET LIGHTS	-	13,200,000.00	13,200,000.00	-	-	-	-	-	-	-
23030124	REHABILITATION/REPAIRS-MARKETS/PARKS	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
2304	**PRESERVATION OF THE ENVIRONMENT**	**-**	**11,000,000.00**	**11,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**-**	**11,000,000.00**	**11,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	11,000,000.00	11,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**130,000,000.00**	**30,000,000.00**	**4,975,600.00**	**2,238,000,000.00**	**(200,000,000.00)**	**2,038,000,000.00**	**-**	**2,058,380,000.00**	**2,078,963,800.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**130,000,000.00**	**30,000,000.00**	**4,975,600.00**	**2,238,000,000.00**	**(200,000,000.00)**	**2,038,000,000.00**	**-**	**2,058,380,000.00**	**2,078,963,800.00**
23050103	MONITORING AND EVALUATION	-	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	(200,000,000.00)	2,038,000,000.00	-	2,058,380,000.00	2,078,963,800.00
026000100100 - Ministry of Lands and Survey											
2	**EXPENDITURES**	**733,853,278.93**	**3,405,571,690.00**	**5,825,715,813.00**	**278,178,718.32**	**1,886,920,950.00**	**5,580,816,300.00**	**7,467,737,250.00**	**-**	**4,215,839,470.00**	**4,232,509,410.00**
21	**PERSONNEL COST**	**95,370,701.45**	**129,493,400.00**	**129,493,400.00**	**149,934,844.76**	**187,635,150.00**	**-**	**187,635,150.00**	**-**	**189,511,570.00**	**189,511,710.00**
2101	**SALARY**	**59,724,185.67**	**75,131,300.00**	**75,131,300.00**	**84,040,828.21**	**104,027,910.00**	**-**	**104,027,910.00**	**-**	**105,068,190.00**	**105,068,220.00**
210101	**SALARIES AND WAGES**	**59,724,185.67**	**75,131,300.00**	**75,131,300.00**	**84,040,828.21**	**104,027,910.00**	**-**	**104,027,910.00**	**-**	**105,068,190.00**	**105,068,220.00**
21010101	BASIC-SALARY	59,724,185.67	75,131,300.00	75,131,300.00	84,040,828.21	104,027,910.00	-	104,027,910.00	-	105,068,190.00	105,068,220.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**35,646,515.78**	**54,362,100.00**	**54,362,100.00**	**65,894,016.55**	**83,607,240.00**	**-**	**83,607,240.00**	**-**	**84,443,380.00**	**84,443,490.00**
210201	**ALLOWANCES**	**35,646,515.78**	**54,362,100.00**	**54,362,100.00**	**65,894,016.55**	**81,006,490.00**	**-**	**81,006,490.00**	**-**	**81,816,620.00**	**81,816,720.00**
21020102	HOUSING/RENT ALLOWANCE	11,466,145.29	16,139,600.00	16,139,600.00	19,280,155.95	24,022,430.00	-	24,022,430.00	-	24,262,660.00	24,262,670.00
21020103	TRANSPORT ALLOWANCE	4,144,739.40	5,246,400.00	5,246,400.00	8,312,790.34	10,349,640.00	-	10,349,640.00	-	10,453,140.00	10,453,150.00
21020104	MEAL SUBSIDY	818,555.20	988,200.00	988,200.00	1,834,763.25	2,302,340.00	-	2,302,340.00	-	2,325,370.00	2,325,380.00
21020105	UTILITY ALLOWANCE	2,385,433.40	2,733,900.00	2,733,900.00	4,749,254.40	5,912,240.00	-	5,912,240.00	-	5,971,370.00	5,971,380.00
21020106	ENTERTAINMENT ALLOWANCE	161,414.14	99,300.00	99,300.00	62,686.94	71,090.00	-	71,090.00	-	71,810.00	71,820.00
21020107	LEAVE ALLOWANCE	4,776,787.39	7,195,300.00	7,195,300.00	8,325,205.83	8,349,290.00	-	8,349,290.00	-	8,432,790.00	8,432,800.00
21020108	DOMESTIC STAFF ALLOWANCE	1,350,971.17	2,040,100.00	2,040,100.00	2,095,483.88	3,111,890.00	-	3,111,890.00	-	3,143,010.00	3,143,020.00
21020111	CLINICAL ALLOWANCE	-	-	-	-	402,260.00	-	402,260.00	-	406,290.00	406,300.00
21020135	FURNITURE ALLOWANCE	8,847,399.38	13,595,800.00	13,595,800.00	15,068,537.81	18,843,300.00	-	18,843,300.00	-	19,031,740.00	19,031,750.00

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21020145	OTHER ALLOWANCES AND BENEFITS	1,695,070.41	6,323,500.00	6,323,500.00	6,165,138.15	7,642,010.00	-	7,642,010.00	-	7,718,440.00	7,718,450.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**2,600,750.00**	**-**	**2,600,750.00**	**-**	**2,626,760.00**	**2,626,770.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	2,600,750.00	-	2,600,750.00	-	2,626,760.00	2,626,770.00
22	**OTHER RECURRENT COSTS**	**31,658,529.01**	**29,800,090.00**	**45,311,090.00**	**56,181,896.66**	**49,285,800.00**	**2,287,175,300.00**	**2,336,461,100.00**	**-**	**2,359,827,900.00**	**2,359,832,700.00**
2202	**OVERHEAD COST**	**31,658,529.01**	**29,800,090.00**	**45,311,090.00**	**56,181,896.66**	**49,285,800.00**	**2,287,175,300.00**	**2,336,461,100.00**	**-**	**2,359,827,900.00**	**2,359,832,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,453,569.00**	**4,391,340.00**	**6,677,240.00**	**13,242,528.00**	**9,942,900.00**	**70,000,000.00**	**79,942,900.00**	**-**	**80,742,800.00**	**80,743,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,487,969.00	1,048,960.00	1,594,960.00	10,761,528.00	4,123,200.00	-	4,123,200.00	-	4,164,500.00	4,164,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	865,600.00	786,720.00	1,196,220.00	1,983,500.00	1,196,300.00	50,000,000.00	51,196,300.00	-	51,708,300.00	51,708,400.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,192,000.00	1,812,300.00	497,500.00	1,311,200.00	-	1,311,200.00	-	1,324,400.00	1,324,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000.00	524,480.00	797,580.00	-	577,000.00	-	577,000.00	-	582,800.00	582,900.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	262,240.00	398,840.00	-	2,100,500.00	20,000,000.00	22,100,500.00	-	22,321,600.00	22,321,700.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	262,240.00	398,840.00	-	288,500.00	-	288,500.00	-	291,400.00	291,500.00
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	157,350.00	239,250.00	-	173,100.00	-	173,100.00	-	174,900.00	175,000.00
22020109	PER-DIEM/ESTACODES	-	157,350.00	239,250.00	-	173,100.00	-	173,100.00	-	174,900.00	175,000.00
220202	**UTILITIES - GENERAL**	**125,500.00**	**472,050.00**	**718,150.00**	**208,500.00**	**519,500.00**	**-**	**519,500.00**	**-**	**524,900.00**	**525,400.00**
22020201	ELECTRICITY CHARGES	125,500.00	131,120.00	199,420.00	80,000.00	144,300.00	-	144,300.00	-	145,800.00	145,900.00
22020202	TELEPHONE CHARGES	-	26,230.00	40,030.00	-	28,900.00	-	28,900.00	-	29,200.00	29,300.00
22020203	INTERNET ACCESS CHARGES	-	78,680.00	119,680.00	-	86,600.00	-	86,600.00	-	87,500.00	87,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	104,900.00	159,600.00	-	115,400.00	-	115,400.00	-	116,600.00	116,700.00
22020209	OTHER UTILITY CHARGES	-	131,120.00	199,420.00	128,500.00	144,300.00	-	144,300.00	-	145,800.00	145,900.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,863,500.00**	**1,457,830.00**	**2,216,830.00**	**4,346,006.25**	**2,925,500.00**	**4,000,000.00**	**6,925,500.00**	**-**	**6,994,900.00**	**6,995,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,138,500.00	786,720.00	1,196,220.00	768,000.00	2,187,200.00	4,000,000.00	6,187,200.00	-	6,249,100.00	6,249,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	104,900.00	159,600.00	3,083,006.25	115,400.00	-	115,400.00	-	116,600.00	116,700.00
22020309	UNIFORMS & OTHER CLOTHING	-	52,450.00	79,850.00	20,000.00	57,700.00	-	57,700.00	-	58,300.00	58,400.00
22020312	OTHER MATERIALS AND SUPPLIES	725,000.00	513,760.00	781,160.00	475,000.00	565,200.00	-	565,200.00	-	570,900.00	571,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**4,092,650.00**	**3,146,880.00**	**4,785,180.00**	**4,544,600.00**	**6,926,200.00**	**22,000,000.00**	**28,926,200.00**	**-**	**29,215,800.00**	**29,216,400.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,189,250.00	786,720.00	1,196,220.00	1,298,000.00	865,400.00	15,000,000.00	15,865,400.00	-	16,024,100.00	16,024,200.00
22020402	MAINTENANCE OF OFFICE FURNITURE	229,500.00	262,240.00	398,840.00	173,000.00	1,241,000.00	-	1,241,000.00	-	1,253,500.00	1,253,600.00
22020403	MAINTENANCE OF OFFICE FURNITURE	355,000.00	262,240.00	398,840.00	213,500.00	1,548,000.00	-	1,548,000.00	-	1,563,500.00	1,563,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	989,500.00	786,720.00	1,196,220.00	774,000.00	865,400.00	7,000,000.00	7,865,400.00	-	7,944,100.00	7,944,200.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	155,000.00	262,240.00	398,840.00	138,500.00	1,541,000.00	-	1,541,000.00	-	1,556,500.00	1,556,600.00

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22020406	OTHER MAINTENANCE SERVICES	1,174,400.00	786,720.00	1,196,220.00	1,947,600.00	865,400.00	-	865,400.00	-	874,100.00	874,200.00
220205	**TRAINING - GENERAL**	**200,000.00**	**715,440.00**	**1,087,940.00**	**160,000.00**	**1,524,700.00**	**-**	**1,524,700.00**	**-**	**1,540,100.00**	**1,540,300.00**
22020501	LOCAL TRAINING	200,000.00	238,640.00	362,940.00	160,000.00	1,000,200.00	-	1,000,200.00	-	1,010,300.00	1,010,400.00
22020502	INTERNATIONAL TRAINING	-	476,800.00	725,000.00	-	524,500.00	-	524,500.00	-	529,800.00	529,900.00
220206	**OTHER SERVICES - GENERAL**	**5,147,500.00**	**3,380,520.00**	**5,139,820.00**	**6,354,700.00**	**7,121,000.00**	**-**	**7,121,000.00**	**-**	**7,192,400.00**	**7,192,800.00**
22020601	SECURITY SERVICES	7,500.00	104,900.00	159,600.00	-	115,400.00	-	115,400.00	-	116,600.00	116,700.00
22020605	CLEANING & FUMIGATION SERVICES	72,000.00	71,520.00	108,820.00	35,700.00	178,200.00	-	178,200.00	-	180,000.00	180,100.00
22020606	POSTAGES & COURIER SERVICES	-	104,900.00	159,600.00	-	115,400.00	-	115,400.00	-	116,600.00	116,700.00
22020607	OFFICE SUPPORT SERVICES	5,068,000.00	3,099,200.00	4,711,800.00	6,319,000.00	6,712,000.00	-	6,712,000.00	-	6,779,200.00	6,779,300.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**858,359.88**	**955,990.00**	**1,453,990.00**	**580,500.00**	**1,151,800.00**	**-**	**1,151,800.00**	**-**	**1,163,600.00**	**1,164,300.00**
22020701	FINANCIAL CONSULTING	39,759.88	143,040.00	217,540.00	87,000.00	157,400.00	-	157,400.00	-	159,000.00	159,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	101,600.00	47,680.00	72,580.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020703	LEGAL SERVICES	502,000.00	476,800.00	725,000.00	412,000.00	524,500.00	-	524,500.00	-	529,800.00	529,900.00
22020704	ENGINEERING SERVICES	147,500.00	104,900.00	159,600.00	81,500.00	115,400.00	-	115,400.00	-	116,600.00	116,700.00
22020705	ARCHITECTURAL SERVICES	-	52,450.00	79,850.00	-	157,700.00	-	157,700.00	-	159,300.00	159,400.00
22020706	SURVEYING SERVICES	-	131,120.00	199,420.00	-	144,300.00	-	144,300.00	-	145,800.00	145,900.00
22020709	OTHER CONSULTING SERVICES	67,500.00	-	-	-	-	-	-	-	-	100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**764,000.00**	**915,470.00**	**1,392,370.00**	**651,000.00**	**2,118,200.00**	**10,000,000.00**	**12,118,200.00**	**-**	**12,239,500.00**	**12,239,900.00**
22020801	MOTOR VEHICLE FUEL COST	764,000.00	524,480.00	797,580.00	370,000.00	1,589,000.00	10,000,000.00	11,589,000.00	-	11,704,900.00	11,705,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	133,510.00	203,110.00	70,000.00	146,900.00	-	146,900.00	-	148,400.00	148,500.00
22020803	PLANT / GENERATOR FUEL COST	-	238,400.00	362,500.00	211,000.00	262,300.00	-	262,300.00	-	265,000.00	265,100.00
22020806	COOKING GAS/FUEL COST	-	19,080.00	29,180.00	-	120,000.00	-	120,000.00	-	121,200.00	121,300.00
220209	**FINANCIAL CHARGES - GENERAL**	**90,141.13**	**66,760.00**	**101,560.00**	**253,837.41**	**94,200.00**	**117,500.00**	**211,700.00**	**-**	**213,900.00**	**214,000.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	90,141.13	66,760.00	101,560.00	253,837.41	94,200.00	117,500.00	211,700.00	-	213,900.00	214,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**16,063,309.00**	**14,297,810.00**	**21,738,010.00**	**25,840,225.00**	**16,961,800.00**	**2,181,057,800.00**	**2,198,019,600.00**	**-**	**2,220,000,000.00**	**2,220,000,700.00**
22021001	REFRESHMENT & MEALS	-	-	-	500,000.00	-	-	-	-	-	100.00
22021003	PUBLICITY & ADVERTISEMENTS	370,000.00	262,240.00	398,840.00	250,000.00	288,500.00	-	288,500.00	-	291,400.00	291,500.00
22021004	MEDICAL EXPENSES-LOCAL	-	262,240.00	398,840.00	-	288,500.00	-	288,500.00	-	291,400.00	291,500.00
22021007	WELFARE PACKAGES	3,069,300.00	1,907,200.00	2,899,700.00	4,251,500.00	2,098,000.00	-	2,098,000.00	-	2,119,000.00	2,119,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	677,500.00	476,800.00	725,000.00	364,400.00	1,500,200.00	-	1,500,200.00	-	1,515,300.00	1,515,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	11,946,509.00	11,389,330.00	17,315,630.00	20,474,325.00	12,786,600.00	30,000,000.00	42,786,600.00	-	43,214,500.00	43,214,600.00
22021028	PROVISION FOR OUTSTANDING LIABILITIES	-	-	-	-	-	2,151,057,800.00	2,151,057,800.00	-	2,172,568,400.00	2,172,568,500.00
23	**CAPITAL EXPENDITURE**	**606,824,048.47**	**3,246,278,200.00**	**5,650,911,323.00**	**72,061,976.90**	**1,650,000,000.00**	**3,293,641,000.00**	**4,943,641,000.00**	**-**	**1,666,500,000.00**	**1,683,165,000.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**500,000,000.00**	**2,904,633,123.00**	**11,530,376.10**	**950,000,000.00**	**3,293,641,000.00**	**4,243,641,000.00**	**-**	**959,500,000.00**	**969,095,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**500,000,000.00**	**2,904,633,123.00**	**11,530,376.10**	**950,000,000.00**	**3,293,641,000.00**	**4,243,641,000.00**	**-**	**959,500,000.00**	**969,095,000.00**
23010101	PURCHASE / ACQUISITION OF LAND	-	500,000,000.00	2,904,633,123.00	11,530,376.10	950,000,000.00	3,293,641,000.00	4,243,641,000.00	-	959,500,000.00	969,095,000.00
2302	**CONSTRUCTION / PROVISION**	**-**	**900,000,000.00**	**900,000,000.00**	**-**	**200,000,000.00**	**-**	**200,000,000.00**	**-**	**202,000,000.00**	**204,020,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**900,000,000.00**	**900,000,000.00**	**-**	**200,000,000.00**	**-**	**200,000,000.00**	**-**	**202,000,000.00**	**204,020,000.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	900,000,000.00	900,000,000.00	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
2305	**OTHER CAPITAL PROJECTS**	**606,824,048.47**	**1,846,278,200.00**	**1,846,278,200.00**	**60,531,600.80**	**500,000,000.00**	**-**	**500,000,000.00**	**-**	**505,000,000.00**	**510,050,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**606,824,048.47**	**1,846,278,200.00**	**1,846,278,200.00**	**60,531,600.80**	**500,000,000.00**	**-**	**500,000,000.00**	**-**	**505,000,000.00**	**510,050,000.00**
23050101	RESEARCH AND DEVELOPMENT	-	600,000,000.00	600,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	606,824,048.47	1,246,278,200.00	1,246,278,200.00	60,531,600.80	350,000,000.00	-	350,000,000.00	-	353,500,000.00	357,035,000.00
026000200100 - Office of the Surveyor General											
2	**EXPENDITURES**	**92,232,456.93**	**924,622,540.00**	**1,049,280,940.00**	**112,213,096.83**	**2,454,375,950.00**	**-**	**2,454,375,950.00**	**-**	**2,478,920,720.00**	**2,502,246,960.00**
21	**PERSONNEL COST**	**56,120,674.92**	**92,361,800.00**	**92,361,800.00**	**75,518,982.58**	**90,310,650.00**	**-**	**90,310,650.00**	**-**	**91,213,820.00**	**91,213,960.00**
2101	**SALARY**	**30,620,228.81**	**50,634,500.00**	**50,634,500.00**	**41,109,367.35**	**46,365,270.00**	**-**	**46,365,270.00**	**-**	**46,828,930.00**	**46,828,940.00**
210101	**SALARIES AND WAGES**	**30,620,228.81**	**50,634,500.00**	**50,634,500.00**	**41,109,367.35**	**46,365,270.00**	**-**	**46,365,270.00**	**-**	**46,828,930.00**	**46,828,940.00**
21010101	BASIC-SALARY	30,620,228.81	50,634,500.00	50,634,500.00	41,109,367.35	46,365,270.00	-	46,365,270.00	-	46,828,930.00	46,828,940.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**25,500,446.11**	**41,727,300.00**	**41,727,300.00**	**34,409,615.23**	**43,945,380.00**	**-**	**43,945,380.00**	**-**	**44,384,890.00**	**44,385,020.00**
210201	**ALLOWANCES**	**25,500,446.11**	**41,727,300.00**	**41,727,300.00**	**34,409,615.23**	**42,860,830.00**	**-**	**42,860,830.00**	**-**	**43,289,490.00**	**43,289,610.00**
21020102	HOUSING/RENT ALLOWANCE	7,271,271.30	12,395,000.00	12,395,000.00	9,863,698.78	11,006,630.00	-	11,006,630.00	-	11,116,700.00	11,116,710.00
21020103	TRANSPORT ALLOWANCE	2,112,759.90	3,462,500.00	3,462,500.00	3,638,562.20	4,084,400.00	-	4,084,400.00	-	4,125,250.00	4,125,260.00
21020104	MEAL SUBSIDY	370,953.42	814,700.00	814,700.00	698,376.61	805,460.00	-	805,460.00	-	813,520.00	813,530.00
21020105	UTILITY ALLOWANCE	1,573,655.88	2,022,100.00	2,022,100.00	2,548,258.11	2,850,750.00	-	2,850,750.00	-	2,879,260.00	2,879,270.00
21020106	ENTERTAINMENT ALLOWANCE	460,731.54	698,500.00	698,500.00	491,685.14	550,940.00	-	550,940.00	-	556,450.00	556,460.00
21020107	LEAVE ALLOWANCE	2,880,421.98	4,956,500.00	4,956,500.00	3,904,606.51	4,808,480.00	-	4,808,480.00	-	4,856,570.00	4,856,580.00
21020108	DOMESTIC STAFF ALLOWANCE	3,684,709.41	4,940,400.00	4,940,400.00	4,528,160.64	5,735,520.00	-	5,735,520.00	-	5,792,880.00	5,792,890.00
21020120	JOURNAL ALLOWANCE	-	-	-	-	216,200.00	-	216,200.00	-	218,370.00	218,380.00
21020135	FURNITURE ALLOWANCE	5,210,892.08	9,692,800.00	9,692,800.00	7,301,216.64	8,107,470.00	-	8,107,470.00	-	8,188,550.00	8,188,560.00
21020137	DRIVER'S ALLOWANCE	-	-	-	-	1,080,980.00	-	1,080,980.00	-	1,091,790.00	1,091,800.00
21020138	ADMIN ALLOWANCE	311,967.48	496,500.00	496,500.00	311,967.48	360,360.00	-	360,360.00	-	363,970.00	363,980.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,623,083.12	2,248,300.00	2,248,300.00	1,123,083.12	3,253,640.00	-	3,253,640.00	-	3,286,180.00	3,286,190.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,084,550.00**	**-**	**1,084,550.00**	**-**	**1,095,400.00**	**1,095,410.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,084,550.00	-	1,084,550.00	-	1,095,400.00	1,095,410.00
22	**OTHER RECURRENT COSTS**	**32,811,282.01**	**28,162,240.00**	**42,820,640.00**	**36,694,114.25**	**54,966,800.00**	**-**	**54,966,800.00**	**-**	**55,517,400.00**	**55,521,300.00**
2202	**OVERHEAD COST**	**32,811,282.01**	**28,162,240.00**	**42,820,640.00**	**36,694,114.25**	**54,966,800.00**	**-**	**54,966,800.00**	**-**	**55,517,400.00**	**55,521,300.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,541,000.00**	**3,659,440.00**	**5,564,240.00**	**5,301,036.00**	**11,500,000.00**	**-**	**11,500,000.00**	**-**	**11,615,000.00**	**11,615,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,412,000.00	786,720.00	1,196,220.00	2,276,500.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,129,000.00	786,720.00	1,196,220.00	2,572,536.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	596,000.00	906,200.00	452,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	596,000.00	906,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	596,000.00	906,200.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020109	PER-DIEM/ESTACODES	-	298,000.00	453,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220202	**UTILITIES - GENERAL**	**107,000.00**	**288,480.00**	**438,880.00**	**32,000.00**	**369,700.00**	**-**	**369,700.00**	**-**	**373,500.00**	**373,800.00**
22020201	ELECTRICITY CHARGES	107,000.00	157,350.00	239,250.00	32,000.00	239,300.00	-	239,300.00	-	241,700.00	241,800.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	26,230.00	40,030.00	-	26,000.00	-	26,000.00	-	26,300.00	26,400.00
22020205	WATER RATES	-	104,900.00	159,600.00	-	104,400.00	-	104,400.00	-	105,500.00	105,600.00

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220203	**MATERIALS & SUPPLIES - GENERAL**	**1,228,130.00**	**1,189,620.00**	**1,809,220.00**	**2,415,000.00**	**3,560,300.00**	**-**	**3,560,300.00**	**-**	**3,596,000.00**	**3,596,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	841,500.00	524,480.00	797,580.00	1,410,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	298,000.00	453,200.00	61,000.00	298,000.00	-	298,000.00	-	301,000.00	301,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	321,630.00	262,240.00	398,840.00	75,000.00	262,300.00	-	262,300.00	-	265,000.00	265,100.00
22020312	OTHER MATERIALS AND SUPPLIES	65,000.00	104,900.00	159,600.00	869,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,793,650.00**	**1,993,030.00**	**3,030,930.00**	**6,121,495.00**	**7,624,500.00**	**-**	**7,624,500.00**	**-**	**7,700,800.00**	**7,701,400.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	329,000.00	262,240.00	398,840.00	1,989,000.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	417,000.00	314,690.00	478,490.00	1,065,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	821,000.00	524,480.00	797,580.00	425,000.00	524,500.00	-	524,500.00	-	529,800.00	529,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	820,000.00	524,480.00	797,580.00	1,317,995.00	1,600,000.00	-	1,600,000.00	-	1,616,000.00	1,616,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	97,650.00	104,900.00	159,600.00	300,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020406	OTHER MAINTENANCE SERVICES	309,000.00	262,240.00	398,840.00	1,024,500.00	1,300,000.00	-	1,300,000.00	-	1,313,000.00	1,313,100.00
220205	**TRAINING - GENERAL**	**938,000.00**	**629,380.00**	**956,980.00**	**614,000.00**	**629,400.00**	**-**	**629,400.00**	**-**	**635,700.00**	**635,800.00**
22020501	LOCAL TRAINING	938,000.00	629,380.00	956,980.00	614,000.00	629,400.00	-	629,400.00	-	635,700.00	635,800.00
220206	**OTHER SERVICES - GENERAL**	**4,120,000.00**	**3,041,990.00**	**4,624,990.00**	**6,030,000.00**	**7,500,000.00**	**-**	**7,500,000.00**	**-**	**7,575,000.00**	**7,575,200.00**
22020605	CLEANING & FUMIGATION SERVICES	-	157,350.00	239,250.00	100,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020607	OFFICE SUPPORT SERVICES	4,120,000.00	2,884,640.00	4,385,740.00	5,930,000.00	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**3,440,000.00**	**6,961,280.00**	**10,583,980.00**	**3,623,600.00**	**6,961,400.00**	**-**	**6,961,400.00**	**-**	**7,031,400.00**	**7,032,000.00**
22020701	FINANCIAL CONSULTING	-	596,000.00	906,200.00	-	596,000.00	-	596,000.00	-	602,000.00	602,100.00
22020703	LEGAL SERVICES	-	131,120.00	199,420.00	-	131,200.00	-	131,200.00	-	132,600.00	132,700.00
22020704	ENGINEERING SERVICES	-	1,490,000.00	2,265,400.00	850,000.00	1,490,000.00	-	1,490,000.00	-	1,504,900.00	1,505,000.00
22020705	ARCHITECTURAL SERVICES	-	1,192,000.00	1,812,300.00	-	1,192,000.00	-	1,192,000.00	-	1,204,000.00	1,204,100.00
22020706	SURVEYING SERVICES	3,440,000.00	2,360,160.00	3,588,360.00	2,273,600.00	2,360,200.00	-	2,360,200.00	-	2,383,900.00	2,384,000.00
22020709	OTHER CONSULTING SERVICES	-	1,192,000.00	1,812,300.00	500,000.00	1,192,000.00	-	1,192,000.00	-	1,204,000.00	1,204,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,587,000.00**	**1,153,860.00**	**1,754,560.00**	**1,832,000.00**	**2,367,200.00**	**-**	**2,367,200.00**	**-**	**2,390,900.00**	**2,391,100.00**
22020801	MOTOR VEHICLE FUEL COST	1,123,000.00	786,720.00	1,196,220.00	1,832,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020803	PLANT / GENERATOR FUEL COST	464,000.00	367,140.00	558,340.00	-	367,200.00	-	367,200.00	-	370,900.00	371,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**42,252.01**	**52,450.00**	**79,850.00**	**9,983.25**	**52,500.00**	**-**	**52,500.00**	**-**	**53,100.00**	**53,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	42,252.01	52,450.00	79,850.00	9,983.25	52,500.00	-	52,500.00	-	53,100.00	53,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**13,014,250.00**	**9,192,710.00**	**13,977,010.00**	**10,715,000.00**	**14,401,800.00**	**-**	**14,401,800.00**	**-**	**14,546,000.00**	**14,546,800.00**
22021001	REFRESHMENT & MEALS	610,000.00	524,480.00	797,580.00	441,000.00	524,500.00	-	524,500.00	-	529,800.00	529,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	157,350.00	239,250.00	1,090,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	298,000.00	453,200.00	270,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021004	MEDICAL EXPENSES-LOCAL	791,500.00	524,480.00	797,580.00	-	524,500.00	-	524,500.00	-	529,800.00	529,900.00
22021007	WELFARE PACKAGES	2,623,000.00	1,835,680.00	2,790,980.00	3,390,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	298,000.00	453,200.00	150,000.00	298,000.00	-	298,000.00	-	301,000.00	301,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,005,000.00	786,720.00	1,196,220.00	730,000.00	786,800.00	-	786,800.00	-	794,700.00	794,800.00
22021025	OTHER MISCELLANEOUS EXPENSES	7,984,750.00	4,768,000.00	7,249,000.00	4,644,000.00	4,768,000.00	-	4,768,000.00	-	4,815,700.00	4,815,800.00
23	**CAPITAL EXPENDITURE**	**3,300,500.00**	**804,098,500.00**	**914,098,500.00**	**-**	**2,309,098,500.00**	**-**	**2,309,098,500.00**	**-**	**2,332,189,500.00**	**2,355,511,700.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**99,500,000.00**	**332,000,000.00**	**-**	**532,000,000.00**	**-**	**532,000,000.00**	**-**	**537,320,000.00**	**542,693,300.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**99,500,000.00**	**332,000,000.00**	**-**	**532,000,000.00**	**-**	**532,000,000.00**	**-**	**537,320,000.00**	**542,693,300.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	-	27,500,000.00	27,500,000.00	-	27,500,000.00	-	27,500,000.00	-	27,775,000.00	28,052,800.00
23010146	PURCHASE OF ICT EQUPMENTS	-	22,000,000.00	254,500,000.00	-	454,500,000.00	-	454,500,000.00	-	459,045,000.00	463,635,500.00
2302	**CONSTRUCTION / PROVISION**	**-**	**189,000,000.00**	**389,000,000.00**	**-**	**389,000,000.00**	**-**	**389,000,000.00**	**-**	**392,890,000.00**	**396,818,900.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**189,000,000.00**	**389,000,000.00**	**-**	**389,000,000.00**	**-**	**389,000,000.00**	**-**	**392,890,000.00**	**396,818,900.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	189,000,000.00	389,000,000.00	-	389,000,000.00	-	389,000,000.00	-	392,890,000.00	396,818,900.00
2303	**REHABILITATION / REPAIRS**	**-**	**255,098,500.00**	**55,098,500.00**	**-**	**55,098,500.00**	**-**	**55,098,500.00**	**-**	**55,649,500.00**	**56,206,100.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**255,098,500.00**	**55,098,500.00**	**-**	**55,098,500.00**	**-**	**55,098,500.00**	**-**	**55,649,500.00**	**56,206,100.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	249,598,500.00	49,598,500.00	-	49,598,500.00	-	49,598,500.00	-	50,094,500.00	50,595,500.00
23030139	REHABILITATION/REPAIRS- PLANTS AND EQUIPMENTS	-	5,500,000.00	5,500,000.00	-	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,610,600.00
2305	**OTHER CAPITAL PROJECTS**	**3,300,500.00**	**260,500,000.00**	**138,000,000.00**	**-**	**1,333,000,000.00**	**-**	**1,333,000,000.00**	**-**	**1,346,330,000.00**	**1,359,793,400.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**3,300,500.00**	**260,500,000.00**	**138,000,000.00**	**-**	**1,333,000,000.00**	**-**	**1,333,000,000.00**	**-**	**1,346,330,000.00**	**1,359,793,400.00**
23050101	RESEARCH AND DEVELOPMENT	3,300,500.00	260,500,000.00	138,000,000.00	-	1,333,000,000.00	-	1,333,000,000.00	-	1,346,330,000.00	1,359,793,400.00
026500100100 - Ministry of Livestock & Aquaculture Development											
2	**EXPENDITURES**	**641,922,052.33**	**1,947,483,710.00**	**1,959,858,510.00**	**835,523,028.17**	**1,799,548,040.00**	**250,000,000.00**	**2,049,548,040.00**	**##########**	**2,070,044,190.00**	**2,076,729,130.00**
21	**PERSONNEL COST**	**557,302,192.45**	**922,482,000.00**	**922,482,000.00**	**615,846,212.05**	**1,006,698,140.00**	**-**	**1,006,698,140.00**	**-**	**1,016,765,190.00**	**1,016,765,330.00**
2101	**SALARY**	**466,063,907.10**	**757,169,100.00**	**757,169,100.00**	**430,989,063.39**	**516,101,880.00**	**-**	**516,101,880.00**	**-**	**521,262,900.00**	**521,262,930.00**
210101	**SALARIES AND WAGES**	**466,063,907.10**	**757,169,100.00**	**757,169,100.00**	**430,989,063.39**	**516,101,880.00**	**-**	**516,101,880.00**	**-**	**521,262,900.00**	**521,262,930.00**
21010101	BASIC-SALARY	466,063,907.10	757,169,100.00	757,169,100.00	430,989,063.39	516,101,880.00	-	516,101,880.00	-	521,262,900.00	521,262,930.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**91,238,285.35**	**165,312,900.00**	**165,312,900.00**	**184,857,148.66**	**490,596,260.00**	**-**	**490,596,260.00**	**-**	**495,502,290.00**	**495,502,400.00**
210201	**ALLOWANCES**	**91,238,285.35**	**165,312,900.00**	**165,312,900.00**	**184,857,148.66**	**490,596,260.00**	**-**	**490,596,260.00**	**-**	**495,502,290.00**	**495,502,400.00**
21020102	HOUSING/RENT ALLOWANCE	-	-	-	-	121,284,350.00	-	121,284,350.00	-	122,497,200.00	122,497,210.00
21020103	TRANSPORT ALLOWANCE	-	-	-	-	97,454,180.00	-	97,454,180.00	-	98,428,730.00	98,428,740.00
21020104	MEAL SUBSIDY	-	-	-	-	42,185,120.00	-	42,185,120.00	-	42,606,980.00	42,606,990.00
21020105	UTILITY ALLOWANCE	-	-	-	-	37,547,580.00	-	37,547,580.00	-	37,923,060.00	37,923,070.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	5,810,280.00	-	5,810,280.00	-	5,868,390.00	5,868,400.00
21020107	LEAVE ALLOWANCE	427,216.05	733,700.00	733,700.00	8,921,717.70	30,435,930.00	-	30,435,930.00	-	30,740,290.00	30,740,300.00
21020108	DOMESTIC STAFF ALLOWANCE	-	-	-	-	36,304,280.00	-	36,304,280.00	-	36,667,330.00	36,667,340.00
21020109	SHIFT ALLOWANCE	23,533,691.80	38,117,500.00	38,117,500.00	24,236,670.22	30,222,050.00	-	30,222,050.00	-	30,524,280.00	30,524,290.00
21020110	CALL DUTY ALLOWANCE	50,431,332.54	94,516,500.00	94,516,500.00	45,431,599.91	56,062,970.00	-	56,062,970.00	-	56,623,600.00	56,623,610.00
21020112	HARZARD ALLOWANCE	11,232,622.95	18,948,200.00	18,948,200.00	11,355,151.48	14,529,380.00	-	14,529,380.00	-	14,674,680.00	14,674,690.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,613,422.01	12,997,000.00	12,997,000.00	94,912,009.35	18,760,140.00	-	18,760,140.00	-	18,947,750.00	18,947,760.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22	**OTHER RECURRENT COSTS**	**23,264,598.63**	**23,777,010.00**	**36,151,810.00**	**147,262,816.12**	**131,349,900.00**	**250,000,000.00**	**381,349,900.00**	**-**	**385,163,900.00**	**385,167,200.00**
2202	**OVERHEAD COST**	**23,264,598.63**	**23,777,010.00**	**36,151,810.00**	**147,262,816.12**	**131,349,900.00**	**250,000,000.00**	**381,349,900.00**	**-**	**385,163,900.00**	**385,167,200.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,310,695.00**	**2,851,510.00**	**4,335,610.00**	**9,704,489.00**	**17,500,000.00**	**-**	**17,500,000.00**	**-**	**17,675,000.00**	**17,675,400.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	869,095.00	715,200.00	1,087,500.00	2,703,136.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,441,600.00	920,470.00	1,399,470.00	7,001,353.00	9,000,000.00	-	9,000,000.00	-	9,090,000.00	9,090,200.00
22020109	PER-DIEM/ESTACODES	-	1,215,840.00	1,848,640.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
220202	**UTILITIES - GENERAL**	**237,000.00**	**862,060.00**	**1,310,860.00**	**76,800.00**	**1,215,000.00**	**-**	**1,215,000.00**	**-**	**1,227,300.00**	**1,227,700.00**
22020201	ELECTRICITY CHARGES	200,000.00	238,400.00	362,500.00	-	362,500.00	-	362,500.00	-	366,200.00	366,300.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	12,000.00	238,400.00	362,500.00	29,000.00	290,000.00	-	290,000.00	-	292,900.00	293,000.00
22020206	SEWERAGE CHARGES	-	238,400.00	362,500.00	-	362,500.00	-	362,500.00	-	366,200.00	366,300.00
22020209	OTHER UTILITY CHARGES	25,000.00	146,860.00	223,360.00	47,800.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,018,700.00**	**2,089,780.00**	**3,177,980.00**	**5,284,900.00**	**7,932,900.00**	**150,000,000.00**	**157,932,900.00**	**-**	**159,512,500.00**	**159,513,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	389,500.00	238,400.00	362,500.00	666,400.00	526,000.00	-	526,000.00	-	531,300.00	531,400.00
22020302	BOOKS	40,000.00	7,160.00	11,060.00	356,000.00	11,100.00	-	11,100.00	-	11,300.00	11,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	30,000.00	381,440.00	580,040.00	1,012,000.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	152,500.00	286,080.00	435,080.00	250,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	350,000.00	230,250.00	350,150.00	419,000.00	412,000.00	150,000,000.00	150,412,000.00	-	151,916,200.00	151,916,300.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	785,000.00	541,170.00	822,870.00	562,000.00	1,400,000.00	-	1,400,000.00	-	1,414,000.00	1,414,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	166,880.00	253,780.00	-	253,800.00	-	253,800.00	-	256,400.00	256,500.00
22020312	OTHER MATERIALS AND SUPPLIES	271,700.00	238,400.00	362,500.00	2,019,500.00	4,230,000.00	-	4,230,000.00	-	4,272,300.00	4,272,400.00
220204	**MAINTENANCE SERVICES - GENERAL**	**7,838,500.00**	**5,343,030.00**	**8,123,430.00**	**8,308,370.00**	**15,500,000.00**	**-**	**15,500,000.00**	**-**	**15,655,000.00**	**15,655,300.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,923,500.00	1,290,230.00	1,961,630.00	2,961,970.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	4,692,000.00	3,337,600.00	5,074,300.00	3,082,000.00	6,500,000.00	-	6,500,000.00	-	6,565,000.00	6,565,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,223,000.00	715,200.00	1,087,500.00	2,264,400.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
220205	**TRAINING - GENERAL**	**2,756,000.00**	**3,623,680.00**	**5,509,380.00**	**43,405,800.00**	**10,300,000.00**	**100,000,000.00**	**110,300,000.00**	**-**	**111,403,000.00**	**111,403,200.00**
22020501	LOCAL TRAINING	367,000.00	286,080.00	435,080.00	255,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	2,389,000.00	3,337,600.00	5,074,300.00	43,150,800.00	10,000,000.00	100,000,000.00	110,000,000.00	-	111,100,000.00	111,100,100.00
220206	**OTHER SERVICES - GENERAL**	**87,700.00**	**214,560.00**	**326,360.00**	**241,100.00**	**10,320,000.00**	**-**	**10,320,000.00**	**-**	**10,423,200.00**	**10,423,400.00**
22020605	CLEANING & FUMIGATION SERVICES	87,700.00	214,560.00	326,360.00	241,100.00	320,000.00	-	320,000.00	-	323,200.00	323,300.00
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**238,400.00**	**362,500.00**	**80,000.00**	**300,000.00**	**-**	**300,000.00**	**-**	**303,000.00**	**303,100.00**
22020703	LEGAL SERVICES	-	238,400.00	362,500.00	80,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220208	**FUEL & LUBRICANTS - GENERAL**	**2,278,500.00**	**5,030,240.00**	**7,647,840.00**	**10,920,321.00**	**15,520,000.00**	**-**	**15,520,000.00**	-	**15,675,200.00**	**15,675,500.00**
22020801	MOTOR VEHICLE FUEL COST	1,307,500.00	2,384,000.00	3,624,500.00	8,350,521.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	690,000.00	2,384,000.00	3,624,500.00	2,304,800.00	5,120,000.00	-	5,120,000.00	-	5,171,200.00	5,171,300.00
22020803	PLANT / GENERATOR FUEL COST	281,000.00	262,240.00	398,840.00	265,000.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**460,753.63**	**138,470.00**	**210,570.00**	**128,936.12**	**150,000.00**	**-**	**150,000.00**	-	**151,500.00**	**151,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	460,753.63	138,470.00	210,570.00	128,936.12	150,000.00	-	150,000.00	-	151,500.00	151,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**5,276,750.00**	**3,385,280.00**	**5,147,280.00**	**69,112,100.00**	**52,612,000.00**	**-**	**52,612,000.00**	-	**53,138,200.00**	**53,138,600.00**
22021001	REFRESHMENT & MEALS	155,500.00	95,360.00	145,160.00	1,465,100.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021003	PUBLICITY & ADVERTISEMENTS	226,350.00	238,400.00	362,500.00	200,000.00	612,000.00	-	612,000.00	-	618,200.00	618,300.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	125,000.00	95,360.00	145,160.00	497,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,769,900.00	2,956,160.00	4,494,460.00	66,950,000.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
23	**CAPITAL EXPENDITURE**	**61,355,261.25**	**1,001,224,700.00**	**1,001,224,700.00**	**72,414,000.00**	**661,500,000.00**	**-**	**661,500,000.00**	##########	**668,115,100.00**	**674,796,600.00**
2301	**FIXED ASSETS PURCHASED**	**13,000,000.00**	**267,000,000.00**	**267,000,000.00**	-	**332,000,000.00**	**(50,000,000.00)**	**282,000,000.00**	##########	**284,820,000.00**	**287,668,300.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**13,000,000.00**	**267,000,000.00**	**267,000,000.00**	-	**332,000,000.00**	**(50,000,000.00)**	**282,000,000.00**	##########	**284,820,000.00**	**287,668,300.00**
23010109	PURCHASE OF SEA BOATS	8,000,000.00	85,000,000.00	85,000,000.00	-	50,500,000.00	(50,000,000.00)	500,000.00	-	505,000.00	510,100.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	152,000,000.00	152,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	5,000,000.00	30,000,000.00	30,000,000.00	-	261,500,000.00	-	261,500,000.00	##########	264,115,000.00	266,756,200.00
2302	**CONSTRUCTION / PROVISION**	**-**	**20,000,000.00**	**20,000,000.00**	**-**	**20,000,000.00**	**-**	**20,000,000.00**	-	**20,200,000.00**	**20,402,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**20,000,000.00**	**20,000,000.00**	**-**	**20,000,000.00**	**-**	**20,000,000.00**	-	**20,200,000.00**	**20,402,000.00**
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
2303	**REHABILITATION / REPAIRS**	**6,380,000.00**	**518,724,700.00**	**518,724,700.00**	**29,989,500.00**	**269,300,000.00**	**50,000,000.00**	**319,300,000.00**	-	**322,493,100.00**	**325,718,200.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**6,380,000.00**	**518,724,700.00**	**518,724,700.00**	**29,989,500.00**	**269,300,000.00**	**50,000,000.00**	**319,300,000.00**	-	**322,493,100.00**	**325,718,200.00**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	7,000,000.00	7,000,000.00	-	6,700,000.00	-	6,700,000.00	-	6,767,000.00	6,834,700.00
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	6,380,000.00	276,724,700.00	276,724,700.00	29,989,500.00	254,600,000.00	-	254,600,000.00	-	257,146,100.00	259,717,700.00
23030113	REHABILITATION / REPAIRS - ROADS	-	235,000,000.00	235,000,000.00	-	8,000,000.00	50,000,000.00	58,000,000.00	-	58,580,000.00	59,165,800.00
2305	**OTHER CAPITAL PROJECTS**	**41,975,261.25**	**195,500,000.00**	**195,500,000.00**	**42,424,500.00**	**40,200,000.00**	**-**	**40,200,000.00**	-	**40,602,000.00**	**41,008,100.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**41,975,261.25**	**195,500,000.00**	**195,500,000.00**	**42,424,500.00**	**40,200,000.00**	**-**	**40,200,000.00**	-	**40,602,000.00**	**41,008,100.00**
23050101	RESEARCH AND DEVELOPMENT	41,975,261.25	190,000,000.00	190,000,000.00	33,819,500.00	25,200,000.00	-	25,200,000.00	-	25,452,000.00	25,706,600.00
23050103	MONITORING AND EVALUATION	-	5,500,000.00	5,500,000.00	8,605,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
026600100100 - Ministry of Entrepreneurship Development											
2	**EXPENDITURES**	**248,997,249.52**	**286,034,400.00**	**304,646,000.00**	**257,132,298.85**	**246,332,220.00**	**-**	**246,332,220.00**	-	**248,795,700.00**	**248,800,130.00**
21	**PERSONNEL COST**	**113,915,257.16**	**99,274,200.00**	**99,274,200.00**	**171,069,681.06**	**201,341,620.00**	**-**	**201,341,620.00**	-	**203,355,100.00**	**203,355,230.00**
2101	**SALARY**	**69,788,990.96**	**61,002,800.00**	**61,002,800.00**	**97,597,939.20**	**111,680,100.00**	**-**	**111,680,100.00**	-	**112,796,910.00**	**112,796,940.00**
210101	**SALARIES AND WAGES**	**69,788,990.96**	**61,002,800.00**	**61,002,800.00**	**97,597,939.20**	**111,680,100.00**	**-**	**111,680,100.00**	-	**112,796,910.00**	**112,796,940.00**
21010101	BASIC-SALARY	69,788,990.96	61,002,800.00	61,002,800.00	97,597,939.20	111,680,100.00	-	111,680,100.00	-	112,796,910.00	112,796,940.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**44,126,266.20**	**38,271,400.00**	**38,271,400.00**	**73,471,741.86**	**89,661,520.00**	**-**	**89,661,520.00**	-	**90,558,190.00**	**90,558,290.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
210201	**ALLOWANCES**	**44,126,266.20**	**38,271,400.00**	**38,271,400.00**	**73,471,741.86**	**86,869,460.00**	**-**	**86,869,460.00**	**-**	**87,738,200.00**	**87,738,290.00**
21020102	HOUSING/RENT ALLOWANCE	14,636,782.93	8,443,600.00	8,443,600.00	22,330,404.50	25,552,490.00	-	25,552,490.00	-	25,808,020.00	25,808,030.00
21020103	TRANSPORT ALLOWANCE	4,898,474.76	3,591,300.00	3,591,300.00	9,036,146.53	10,340,820.00	-	10,340,820.00	-	10,444,230.00	10,444,240.00
21020104	MEAL SUBSIDY	953,882.09	948,700.00	948,700.00	1,922,542.32	2,200,170.00	-	2,200,170.00	-	2,222,180.00	2,222,190.00
21020105	UTILITY ALLOWANCE	2,704,899.61	2,710,000.00	2,710,000.00	5,335,464.06	6,105,540.00	-	6,105,540.00	-	6,166,600.00	6,166,610.00
21020106	ENTERTAINMENT ALLOWANCE	26,875.50	25,200.00	25,200.00	-	24,360.00	-	24,360.00	-	24,610.00	24,620.00
21020107	LEAVE ALLOWANCE	6,336,594.36	6,459,000.00	6,459,000.00	9,752,770.88	11,605,550.00	-	11,605,550.00	-	11,721,610.00	11,721,620.00
21020108	DOMESTIC STAFF ALLOWANCE	774,277.50	690,600.00	690,600.00	-	705,390.00	-	705,390.00	-	712,450.00	712,460.00
21020135	FURNITURE ALLOWANCE	12,644,479.45	9,145,200.00	9,145,200.00	19,277,484.82	22,056,410.00	-	22,056,410.00	-	22,276,980.00	22,276,990.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,150,000.00	6,257,800.00	6,257,800.00	5,816,928.75	8,278,730.00	-	8,278,730.00	-	8,361,520.00	8,361,530.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**2,792,060.00**	**-**	**2,792,060.00**	**-**	**2,819,990.00**	**2,820,000.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	2,792,060.00	-	2,792,060.00	-	2,819,990.00	2,820,000.00
22	**OTHER RECURRENT COSTS**	**91,127,271.61**	**35,760,200.00**	**54,371,800.00**	**36,758,805.79**	**44,990,600.00**	**-**	**44,990,600.00**	**-**	**45,440,600.00**	**45,444,900.00**
2202	**OVERHEAD COST**	**91,127,271.61**	**35,760,200.00**	**54,371,800.00**	**36,758,805.79**	**44,990,600.00**	**-**	**44,990,600.00**	**-**	**45,440,600.00**	**45,444,900.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**4,613,392.00**	**3,636,030.00**	**5,528,730.00**	**2,498,765.00**	**5,400,000.00**	**-**	**5,400,000.00**	**-**	**5,454,000.00**	**5,454,700.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	233,640.00	355,340.00	200,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,028,392.00	519,340.00	789,640.00	509,490.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	567,400.00	862,700.00	535,275.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	586,090.00	891,190.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	85,000.00	505,990.00	769,390.00	509,000.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	570,730.00	867,730.00	90,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020109	PER-DIEM/ESTACODES	500,000.00	652,840.00	992,740.00	655,000.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
220202	**UTILITIES - GENERAL**	**254,800.00**	**259,000.00**	**394,000.00**	**268,100.00**	**290,000.00**	**-**	**290,000.00**	**-**	**292,900.00**	**293,100.00**
22020204	SATELLITE BROADCASTING ACCESS CHARGES	24,800.00	129,500.00	197,000.00	128,100.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020206	SEWERAGE CHARGES	230,000.00	129,500.00	197,000.00	140,000.00	140,000.00	-	140,000.00	-	141,400.00	141,500.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,342,500.00**	**1,761,120.00**	**2,678,120.00**	**1,095,500.00**	**1,200,000.00**	**-**	**1,200,000.00**	**-**	**1,212,000.00**	**1,212,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,292,500.00	894,000.00	1,359,300.00	585,500.00	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22020304	MAGAZINES & PERIODICALS	-	-	-	70,000.00	-	-	-	-	-	100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	293,710.00	446,710.00	-	330,000.00	-	330,000.00	-	333,300.00	333,400.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	293,050.00	445,650.00	220,000.00	320,000.00	-	320,000.00	-	323,200.00	323,300.00
22020312	OTHER MATERIALS AND SUPPLIES	50,000.00	280,360.00	426,460.00	220,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,753,250.00**	**5,834,830.00**	**8,871,730.00**	**3,820,400.00**	**6,950,000.00**	**-**	**6,950,000.00**	**-**	**7,019,500.00**	**7,020,200.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	196,000.00	1,440,510.00	2,190,210.00	1,487,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	832,800.00	879,130.00	1,336,630.00	580,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00

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22020403	MAINTENANCE OF OFFICE FURNITURE	24,000.00	801,030.00	1,217,930.00	425,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	393,500.00	879,130.00	1,336,630.00	123,400.00	900,000.00	-	900,000.00	-	909,000.00	909,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	867,780.00	1,319,480.00	395,000.00	900,000.00	-	900,000.00	-	909,000.00	909,100.00
22020406	OTHER MAINTENANCE SERVICES	306,950.00	941,210.00	1,431,110.00	810,000.00	900,000.00	-	900,000.00	-	909,000.00	909,100.00
22020408	MAINTENANCE OF SEA BOATS	-	26,040.00	39,740.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220205	**TRAINING - GENERAL**	**8,174,700.00**	**10,443,740.00**	**15,878,240.00**	**13,291,120.00**	**11,000,000.00**	**-**	**11,000,000.00**	**-**	**11,110,000.00**	**11,110,300.00**
22020501	LOCAL TRAINING	-	2,121,760.00	3,225,860.00	2,339,632.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020503	OTHER TRAININGS	680,000.00	812,380.00	1,235,180.00	870,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	7,494,700.00	7,509,600.00	11,417,200.00	10,081,488.00	7,500,000.00	-	7,500,000.00	-	7,575,000.00	7,575,100.00
220206	**OTHER SERVICES - GENERAL**	**4,282,000.00**	**3,280,010.00**	**4,987,010.00**	**2,884,500.00**	**8,380,600.00**	**-**	**8,380,600.00**	**-**	**8,464,500.00**	**8,464,800.00**
22020605	CLEANING & FUMIGATION SERVICES	240,000.00	112,150.00	170,650.00	80,000.00	120,000.00	-	120,000.00	-	121,200.00	121,300.00
22020606	POSTAGES & COURIER SERVICES	360,000.00	164,020.00	249,520.00	129,500.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020607	OFFICE SUPPORT SERVICES	3,682,000.00	3,003,840.00	4,566,840.00	2,675,000.00	8,060,600.00	-	8,060,600.00	-	8,141,300.00	8,141,400.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**300,000.00**	**739,630.00**	**1,124,730.00**	**530,000.00**	**860,000.00**	**-**	**860,000.00**	**-**	**868,600.00**	**868,900.00**
22020701	FINANCIAL CONSULTING	-	129,500.00	197,000.00	120,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020703	LEGAL SERVICES	-	311,740.00	474,040.00	120,000.00	370,000.00	-	370,000.00	-	373,700.00	373,800.00
22020709	OTHER CONSULTING SERVICES	300,000.00	298,390.00	453,690.00	290,000.00	340,000.00	-	340,000.00	-	343,400.00	343,500.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,300,000.00**	**2,421,780.00**	**3,682,180.00**	**2,687,000.00**	**2,920,000.00**	**-**	**2,920,000.00**	**-**	**2,949,200.00**	**2,949,600.00**
22020801	MOTOR VEHICLE FUEL COST	805,000.00	761,650.00	1,158,050.00	911,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,255,000.00	837,740.00	1,273,740.00	990,000.00	900,000.00	-	900,000.00	-	909,000.00	909,100.00
22020803	PLANT / GENERATOR FUEL COST	240,000.00	759,640.00	1,154,940.00	736,000.00	940,000.00	-	940,000.00	-	949,400.00	949,500.00
22020806	COOKING GAS/FUEL COST	-	62,750.00	95,450.00	50,000.00	80,000.00	-	80,000.00	-	80,800.00	80,900.00
220209	**FINANCIAL CHARGES - GENERAL**	**92,142.16**	**258,340.00**	**392,940.00**	**12,295.79**	**300,000.00**	**-**	**300,000.00**	**-**	**303,000.00**	**303,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	92,142.16	258,340.00	392,940.00	12,196.29	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020904	OTHER CRF BANK CHARGES	-	-	-	99.50	-	-	-	-	-	100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**68,014,487.45**	**7,125,720.00**	**10,834,120.00**	**9,671,125.00**	**7,690,000.00**	**-**	**7,690,000.00**	**-**	**7,766,900.00**	**7,767,600.00**
22021001	REFRESHMENT & MEALS	670,000.00	667,520.00	1,014,920.00	663,000.00	750,000.00	-	750,000.00	-	757,500.00	757,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	740,000.00	644,830.00	980,430.00	660,000.00	790,000.00	-	790,000.00	-	797,900.00	798,000.00
22021003	PUBLICITY & ADVERTISEMENTS	120,000.00	1,288,990.00	1,959,890.00	1,265,825.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22021004	MEDICAL EXPENSES-LOCAL	240,000.00	394,990.00	600,590.00	389,600.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021007	WELFARE PACKAGES	2,977,000.00	2,505,400.00	3,809,100.00	4,799,000.00	2,800,000.00	-	2,800,000.00	-	2,828,000.00	2,828,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	45,000.00	193,590.00	294,390.00	199,300.00	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22021025	OTHER MISCELLANEOUS EXPENSES	63,222,487.45	1,430,400.00	2,174,800.00	1,694,400.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
23	**CAPITAL EXPENDITURE**	**43,954,720.75**	**151,000,000.00**	**151,000,000.00**	**49,303,812.00**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**41,204,062.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**41,204,062.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	26,294,700.00	-	-	-	-	-	-	-	-	-

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	14,909,362.00	-	-	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**2,750,658.75**	-	-	-	-	-	-	-	-	-
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**2,750,658.75**	-	-	-	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,750,658.75	-	-	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	-	**151,000,000.00**	**151,000,000.00**	**49,303,812.00**	-	-	-	-	-	-
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	-	**151,000,000.00**	**151,000,000.00**	**49,303,812.00**	-	-	-	-	-	-
23050101	RESEARCH AND DEVELOPMENT	-	27,000,000.00	27,000,000.00	2,944,000.00	-	-	-	-	-	-
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITES	-	100,000,000.00	5,000,000.00	9,140,400.00	-	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	24,000,000.00	119,000,000.00	37,219,412.00	-	-	-	-	-	-
026700100100 - Ministry of Rural Infrastructure & Community Development											
2	**EXPENDITURES**	**2,101,472,279.60**	**11,252,140,560.00**	**12,071,234,100.00**	**3,035,514,854.03**	**9,860,916,310.00**	**1,628,539,170.00**	**11,489,455,480.00**	-	**9,626,226,580.00**	**9,721,354,030.00**
21	**PERSONNEL COST**	**49,151,696.79**	**74,775,400.00**	**74,775,400.00**	**60,922,615.23**	**74,212,790.00**	-	**74,212,790.00**	-	**74,954,980.00**	**74,955,130.00**
2101	**SALARY**	**30,286,886.26**	**39,725,500.00**	**39,725,500.00**	**31,362,059.90**	**37,374,440.00**	-	**37,374,440.00**	-	**37,748,190.00**	**37,748,220.00**
210101	**SALARIES AND WAGES**	**30,286,886.26**	**39,725,500.00**	**39,725,500.00**	**31,362,059.90**	**37,374,440.00**	-	**37,374,440.00**	-	**37,748,190.00**	**37,748,220.00**
21010101	BASIC-SALARY	30,286,886.26	39,725,500.00	39,725,500.00	31,362,059.90	37,374,440.00	-	37,374,440.00	-	37,748,190.00	37,748,220.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**18,864,810.53**	**35,049,900.00**	**35,049,900.00**	**29,560,555.33**	**36,838,350.00**	-	**36,838,350.00**	-	**37,206,790.00**	**37,206,910.00**
210201	**ALLOWANCES**	**18,864,810.53**	**35,049,900.00**	**35,049,900.00**	**29,560,555.33**	**35,903,950.00**	-	**35,903,950.00**	-	**36,263,040.00**	**36,263,150.00**
21020102	HOUSING/RENT ALLOWANCE	5,598,718.26	9,254,700.00	9,254,700.00	7,145,093.52	8,551,310.00	-	8,551,310.00	-	8,636,830.00	8,636,840.00
21020103	TRANSPORT ALLOWANCE	1,964,447.41	3,948,700.00	3,948,700.00	2,845,393.82	3,398,120.00	-	3,398,120.00	-	3,432,110.00	3,432,120.00
21020104	MEAL SUBSIDY	366,840.94	631,400.00	631,400.00	542,415.61	656,780.00	-	656,780.00	-	663,350.00	663,360.00
21020105	UTILITY ALLOWANCE	1,111,861.87	1,602,900.00	1,602,900.00	1,721,593.08	2,054,540.00	-	2,054,540.00	-	2,075,090.00	2,075,100.00
21020106	ENTERTAINMENT ALLOWANCE	57,202.83	66,300.00	66,300.00	93,910.12	102,480.00	-	102,480.00	-	103,510.00	103,520.00
21020107	LEAVE ALLOWANCE	2,446,095.80	4,012,800.00	4,012,800.00	3,114,208.59	3,657,780.00	-	3,657,780.00	-	3,694,360.00	3,694,370.00
21020108	DOMESTIC STAFF ALLOWANCE	1,873,800.24	2,202,100.00	2,202,100.00	2,993,548.40	3,273,170.00	-	3,273,170.00	-	3,305,910.00	3,305,920.00
21020114	TEACHING ALLOWANCE	363,505.08	496,600.00	496,600.00	574,774.32	663,920.00	-	663,920.00	-	670,560.00	670,570.00
21020121	WIEGHING ALLOWANCE	106,639.08	181,300.00	181,300.00	106,639.08	124,010.00	-	124,010.00	-	125,260.00	125,270.00
21020135	FURNITURE ALLOWANCE	4,455,699.02	7,132,400.00	7,132,400.00	6,060,282.23	7,313,990.00	-	7,313,990.00	-	7,387,130.00	7,387,140.00
21020145	OTHER ALLOWANCES AND BENEFITS	520,000.00	5,520,700.00	5,520,700.00	4,362,696.56	6,107,850.00	-	6,107,850.00	-	6,168,930.00	6,168,940.00
210202	**SOCIAL CONTRIBUTIONS**	-	-	-	-	**934,400.00**	-	**934,400.00**	-	**943,750.00**	**943,760.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	934,400.00	-	934,400.00	-	943,750.00	943,760.00
22	**OTHER RECURRENT COSTS**	**23,333,573.02**	**14,900,060.00**	**22,656,160.00**	**38,892,232.94**	**38,426,900.00**	-	**38,426,900.00**	-	**38,812,100.00**	**38,814,600.00**
2202	**OVERHEAD COST**	**23,333,573.02**	**14,900,060.00**	**22,656,160.00**	**38,892,232.94**	**38,426,900.00**	-	**38,426,900.00**	-	**38,812,100.00**	**38,814,600.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,887,400.00**	**963,740.00**	**1,465,640.00**	**2,756,843.00**	**1,465,800.00**	-	**1,465,800.00**	-	**1,480,700.00**	**1,481,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	128,000.00	46,250.00	70,450.00	240,000.00	70,500.00	-	70,500.00	-	71,300.00	71,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,631,400.00	822,130.00	1,250,030.00	2,426,843.00	1,250,100.00	-	1,250,100.00	-	1,262,700.00	1,262,800.00
22020105	HOTEL ACCOMMODATION - LOCAL	128,000.00	95,360.00	145,160.00	90,000.00	145,200.00	-	145,200.00	-	146,700.00	146,800.00
220202	**UTILITIES - GENERAL**	**44,000.00**	**178,800.00**	**272,000.00**	**197,000.00**	**272,000.00**	-	**272,000.00**	-	**274,800.00**	**274,900.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020204	SATELLITE BROADCASTING ACCESS CHARGES	44,000.00	178,800.00	272,000.00	197,000.00	272,000.00	-	272,000.00	-	274,800.00	274,900.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,119,800.00**	**374,350.00**	**569,250.00**	**1,118,300.00**	**569,300.00**	**-**	**569,300.00**	**-**	**575,000.00**	**575,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,119,800.00	374,350.00	569,250.00	1,118,300.00	569,300.00	-	569,300.00	-	575,000.00	575,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**1,810,850.00**	**1,732,910.00**	**2,635,210.00**	**4,361,919.00**	**2,635,300.00**	**-**	**2,635,300.00**	**-**	**2,661,900.00**	**2,662,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,302,850.00	880,800.00	1,339,200.00	2,789,619.00	1,339,200.00	-	1,339,200.00	-	1,352,600.00	1,352,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	80,000.00	149,000.00	226,700.00	381,500.00	226,700.00	-	226,700.00	-	229,000.00	229,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	28,000.00	119,200.00	181,400.00	458,400.00	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	349,000.00	345,510.00	525,410.00	372,400.00	525,500.00	-	525,500.00	-	530,800.00	530,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	51,000.00	238,400.00	362,500.00	360,000.00	362,500.00	-	362,500.00	-	366,200.00	366,400.00
220205	**TRAINING - GENERAL**	**580,500.00**	**1,490,000.00**	**2,265,400.00**	**990,200.00**	**7,000,000.00**	**-**	**7,000,000.00**	**-**	**7,070,000.00**	**7,070,100.00**
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	580,500.00	1,490,000.00	2,265,400.00	990,200.00	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
220206	**OTHER SERVICES - GENERAL**	**555,996.20**	**352,840.00**	**536,840.00**	**408,000.00**	**647,300.00**	**-**	**647,300.00**	**-**	**653,900.00**	**654,200.00**
22020601	SECURITY SERVICES	347,800.00	149,000.00	226,700.00	-	226,700.00	-	226,700.00	-	229,000.00	229,100.00
22020605	CLEANING & FUMIGATION SERVICES	154,196.20	178,800.00	272,000.00	370,000.00	360,600.00	-	360,600.00	-	364,300.00	364,400.00
22020606	POSTAGES & COURIER SERVICES	54,000.00	25,040.00	38,140.00	38,000.00	60,000.00	-	60,000.00	-	60,600.00	60,700.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,379,000.00**	**2,406,300.00**	**3,658,600.00**	**5,541,800.00**	**6,867,800.00**	**-**	**6,867,800.00**	**-**	**6,936,500.00**	**6,936,700.00**
22020801	MOTOR VEHICLE FUEL COST	2,065,000.00	2,120,220.00	3,223,520.00	5,339,800.00	6,267,800.00	-	6,267,800.00	-	6,330,500.00	6,330,600.00
22020803	PLANT / GENERATOR FUEL COST	314,000.00	286,080.00	435,080.00	202,000.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**168,619.82**	**178,800.00**	**272,000.00**	**7,646.94**	**178,000.00**	**-**	**178,000.00**	**-**	**179,800.00**	**179,900.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	168,619.82	178,800.00	272,000.00	7,646.94	178,000.00	-	178,000.00	-	179,800.00	179,900.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**14,787,407.00**	**7,222,320.00**	**10,981,220.00**	**23,510,524.00**	**18,791,400.00**	**-**	**18,791,400.00**	**-**	**18,979,500.00**	**18,980,200.00**
22021001	REFRESHMENT & MEALS	602,000.00	447,000.00	679,700.00	679,000.00	1,018,600.00	-	1,018,600.00	-	1,028,800.00	1,028,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	48,000.00	71,520.00	108,820.00	70,000.00	108,900.00	-	108,900.00	-	110,000.00	110,100.00
22021003	PUBLICITY & ADVERTISEMENTS	98,255.00	178,800.00	272,000.00	310,000.00	308,000.00	-	308,000.00	-	311,100.00	311,200.00
22021004	MEDICAL EXPENSES-LOCAL	480,000.00	894,000.00	1,359,300.00	898,000.00	264,000.00	-	264,000.00	-	266,700.00	266,800.00
22021007	WELFARE PACKAGES	2,252,000.00	941,450.00	1,431,450.00	3,081,000.00	3,200,000.00	-	3,200,000.00	-	3,232,000.00	3,232,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	235,000.00	298,000.00	453,200.00	130,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	11,072,152.00	4,391,550.00	6,676,750.00	18,342,524.00	13,391,900.00	-	13,391,900.00	-	13,525,900.00	13,526,000.00
23	**CAPITAL EXPENDITURE**	**2,028,987,009.79**	**11,162,465,100.00**	**11,973,802,540.00**	**2,935,700,005.86**	**9,748,276,620.00**	**1,628,539,170.00**	**11,376,815,790.00**	**-**	**9,512,459,500.00**	**9,607,584,300.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**-**	**210,000,000.00**	**209,805,415.20**	**550,000,000.00**	**(50,000,000.00)**	**500,000,000.00**	**-**	**555,500,000.00**	**561,055,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**-**	**210,000,000.00**	**209,805,415.20**	**550,000,000.00**	**(50,000,000.00)**	**500,000,000.00**	**-**	**555,500,000.00**	**561,055,000.00**
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	210,000,000.00	209,805,415.20	550,000,000.00	(50,000,000.00)	500,000,000.00	-	555,500,000.00	561,055,000.00

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2302	**CONSTRUCTION / PROVISION**	**2,028,987,009.79**	**10,195,603,300.00**	**11,027,407,740.00**	**2,710,841,590.66**	**8,167,176,620.00**	**(280,000,000.00)**	**7,887,176,620.00**	-	**7,915,548,500.00**	**7,994,704,100.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**2,028,987,009.79**	**10,195,603,300.00**	**11,027,407,740.00**	**2,710,841,590.66**	**8,167,176,620.00**	**(280,000,000.00)**	**7,887,176,620.00**	-	**7,915,548,500.00**	**7,994,704,100.00**
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,466,883,421.49	4,554,333,800.00	6,219,068,800.00	728,218,449.52	2,563,108,280.00	-	2,563,108,280.00	-	2,588,739,400.00	2,614,626,900.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	-	-	50,000,000.00	50,000,000.00	100,000,000.00	-	50,500,000.00	51,005,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	562,103,588.30	5,491,269,500.00	4,665,838,940.00	1,949,840,141.14	5,104,068,340.00	(330,000,000.00)	4,774,068,340.00	-	4,821,809,100.00	4,870,027,200.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	30,000,000.00	30,000,000.00	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
2303	**REHABILITATION / REPAIRS**	**-**	**966,861,800.00**	**736,394,800.00**	**15,053,000.00**	**1,031,100,000.00**	**1,958,539,170.00**	**2,989,639,170.00**	-	**1,041,411,000.00**	**1,051,825,200.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**966,861,800.00**	**736,394,800.00**	**15,053,000.00**	**1,031,100,000.00**	**1,958,539,170.00**	**2,989,639,170.00**	-	**1,041,411,000.00**	**1,051,825,200.00**
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	921,861,800.00	691,394,800.00	-	881,100,000.00	1,958,539,170.00	2,839,639,170.00	-	889,911,000.00	898,810,200.00
23030141	REHABILITATION/REPAIRS- OFFICE EQUIPMENTS	-	45,000,000.00	45,000,000.00	15,053,000.00	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
031801100100 - Adamawa State Judicial Service Commission											
2	**EXPENDITURES**	**117,317,317.21**	**207,121,680.00**	**233,800,180.00**	**118,160,774.14**	**311,519,218.00**	**-**	**311,519,218.00**	-	**314,635,300.00**	**314,636,990.00**
21	**PERSONNEL COST**	**44,633,794.70**	**78,113,600.00**	**78,113,600.00**	**39,805,331.23**	**208,928,420.00**	**-**	**208,928,420.00**	-	**211,017,800.00**	**211,017,990.00**
2101	**SALARY**	**21,540,757.61**	**27,251,400.00**	**27,251,400.00**	**15,963,504.19**	**130,703,349.00**	**-**	**130,703,349.00**	-	**132,010,390.00**	**132,010,410.00**
210101	**SALARIES AND WAGES**	**21,540,757.61**	**27,251,400.00**	**27,251,400.00**	**15,963,504.19**	**130,703,349.00**	**-**	**130,703,349.00**	-	**132,010,390.00**	**132,010,410.00**
21010101	BASIC-SALARY	4,932,114.93	13,412,500.00	13,412,500.00	5,087,547.19	13,707,393.00	-	13,707,393.00	-	13,844,470.00	13,844,480.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	16,608,642.68	13,838,900.00	13,838,900.00	10,875,957.00	116,995,956.00	-	116,995,956.00	-	118,165,920.00	118,165,930.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**23,093,037.09**	**50,862,200.00**	**50,862,200.00**	**23,841,827.04**	**78,225,071.00**	**-**	**78,225,071.00**	-	**79,007,410.00**	**79,007,580.00**
210201	**ALLOWANCES**	**23,093,037.09**	**50,862,200.00**	**50,862,200.00**	**23,841,827.04**	**76,703,445.00**	**-**	**76,703,445.00**	-	**77,470,560.00**	**77,470,720.00**
21020102	HOUSING/RENT ALLOWANCE	4,842,083.86	7,622,600.00	7,622,600.00	4,447,556.83	10,685,871.00	-	10,685,871.00	-	10,792,730.00	10,792,740.00
21020103	TRANSPORT ALLOWANCE	1,972,842.49	3,164,200.00	3,164,200.00	2,035,016.78	5,482,953.00	-	5,482,953.00	-	5,537,790.00	5,537,800.00
21020104	MEAL SUBSIDY	1,479,631.48	2,965,600.00	2,965,600.00	1,526,262.38	4,112,325.00	-	4,112,325.00	-	4,153,450.00	4,153,460.00
21020105	UTILITY ALLOWANCE	1,933,971.85	5,305,700.00	5,305,700.00	1,918,620.54	4,855,641.00	-	4,855,641.00	-	4,904,200.00	4,904,210.00
21020106	ENTERTAINMENT ALLOWANCE	272,257.15	995,900.00	995,900.00	284,557.18	752,577.00	-	752,577.00	-	760,110.00	760,120.00
21020107	LEAVE ALLOWANCE	335,447.00	912,400.00	912,400.00	521,306.64	1,113,315.00	-	1,113,315.00	-	1,124,450.00	1,124,460.00
21020108	DOMESTIC STAFF ALLOWANCE	3,564,046.60	9,659,000.00	9,659,000.00	3,656,618.44	9,883,251.00	-	9,883,251.00	-	9,982,090.00	9,982,100.00
21020112	HARZARD ALLOWANCE	-	-	-	-	3,993,486.00	-	3,993,486.00	-	4,033,430.00	4,033,440.00
21020117	OUTFIT ALLOWANCE	1,449,447.96	2,325,200.00	2,325,200.00	1,496,209.22	4,047,939.00	-	4,047,939.00	-	4,088,420.00	4,088,430.00
21020120	JOURNAL ALLOWANCE	366,652.96	540,600.00	540,600.00	403,052.04	1,010,121.00	-	1,010,121.00	-	1,020,230.00	1,020,240.00
21020122	HARDSHIP ALLOWANCE	283,187.68	771,500.00	771,500.00	334,866.56	1,069,656.00	-	1,069,656.00	-	1,080,360.00	1,080,370.00
21020126	TORCHLIGHT ALLOWANCE	54,013.08	79,100.00	79,100.00	63,615.09	158,991.00	-	158,991.00	-	160,590.00	160,600.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	1,069,157.02	3,103,200.00	3,103,200.00	1,108,979.52	2,542,155.00	-	2,542,155.00	-	2,567,580.00	2,567,590.00
21020135	FURNITURE ALLOWANCE	1,773,434.77	5,655,600.00	5,655,600.00	1,829,363.99	4,926,411.00	-	4,926,411.00	-	4,975,680.00	4,975,690.00
21020141	ACCOMMODATION ALLOWANCE	-	-	-	-	3,762,843.00	-	3,762,843.00	-	3,800,480.00	3,800,490.00
21020145	OTHER ALLOWANCES AND BENEFITS	3,696,863.19	7,761,600.00	7,761,600.00	4,215,801.83	18,305,910.00	-	18,305,910.00	-	18,488,970.00	18,488,980.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,521,626.00**	**-**	**1,521,626.00**	-	**1,536,850.00**	**1,536,860.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,521,626.00	-	1,521,626.00	-	1,536,850.00	1,536,860.00
22	**OTHER RECURRENT COSTS**	**72,683,522.51**	**51,270,580.00**	**77,949,080.00**	**78,355,442.91**	**102,590,798.00**	**-**	**102,590,798.00**	-	**103,617,500.00**	**103,619,000.00**

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2202	**OVERHEAD COST**	**72,683,522.51**	**51,270,580.00**	**77,949,080.00**	**78,355,442.91**	**102,590,798.00**	**-**	**102,590,798.00**	**-**	**103,617,500.00**	**103,619,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**5,500,000.00**	**2,583,520.00**	**3,927,920.00**	**4,950,000.00**	**6,872,415.00**	**-**	**6,872,415.00**	**-**	**6,941,200.00**	**6,941,300.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,500,000.00	2,583,520.00	3,927,920.00	4,950,000.00	6,872,415.00	-	6,872,415.00	-	6,941,200.00	6,941,300.00
220202	**UTILITIES - GENERAL**	**4,280,000.00**	**3,725,650.00**	**5,664,350.00**	**4,250,000.00**	**7,344,810.00**	**-**	**7,344,810.00**	**-**	**7,418,300.00**	**7,418,500.00**
22020202	TELEPHONE CHARGES	-	295,810.00	449,810.00	-	976,305.00	-	976,305.00	-	986,100.00	986,200.00
22020203	INTERNET ACCESS CHARGES	4,280,000.00	3,429,840.00	5,214,540.00	4,250,000.00	6,368,505.00	-	6,368,505.00	-	6,432,200.00	6,432,300.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,790,000.00**	**5,611,200.00**	**8,531,000.00**	**6,435,000.00**	**10,184,460.00**	**-**	**10,184,460.00**	**-**	**10,286,400.00**	**10,286,500.00**
22020312	OTHER MATERIALS AND SUPPLIES	4,790,000.00	5,611,200.00	8,531,000.00	6,435,000.00	10,184,460.00	-	10,184,460.00	-	10,286,400.00	10,286,500.00
220204	**MAINTENANCE SERVICES - GENERAL**	**5,288,000.00**	**3,940,020.00**	**5,990,320.00**	**5,550,000.00**	**13,073,940.00**	**-**	**13,073,940.00**	**-**	**13,205,000.00**	**13,205,400.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	-	2,046,495.00	-	2,046,495.00	-	2,067,000.00	2,067,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	2,871,000.00	-	2,871,000.00	-	2,899,800.00	2,899,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,288,000.00	2,152,020.00	3,271,920.00	2,100,000.00	3,906,045.00	-	3,906,045.00	-	3,945,200.00	3,945,300.00
22020406	OTHER MAINTENANCE SERVICES	-	1,788,000.00	2,718,400.00	3,450,000.00	4,250,400.00	-	4,250,400.00	-	4,293,000.00	4,293,100.00
220206	**OTHER SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**14,810,400.00**	**-**	**14,810,400.00**	**-**	**14,958,600.00**	**14,958,700.00**
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	14,810,400.00	-	14,810,400.00	-	14,958,600.00	14,958,700.00
220208	**FUEL & LUBRICANTS - GENERAL**	**6,046,000.00**	**3,411,870.00**	**5,187,370.00**	**5,100,000.00**	**6,679,365.00**	**-**	**6,679,365.00**	**-**	**6,746,300.00**	**6,746,600.00**
22020801	MOTOR VEHICLE FUEL COST	850,000.00	157,350.00	239,250.00	1,400,000.00	519,255.00	-	519,255.00	-	524,500.00	524,600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	100,000.00	170,360.00	259,160.00	60,000.00	562,320.00	-	562,320.00	-	568,000.00	568,100.00
22020803	PLANT / GENERATOR FUEL COST	5,096,000.00	3,084,160.00	4,688,960.00	3,640,000.00	5,597,790.00	-	5,597,790.00	-	5,653,800.00	5,653,900.00
220209	**FINANCIAL CHARGES - GENERAL**	**68,522.51**	**15,230.00**	**23,330.00**	**4,965.03**	**126,720.00**	**-**	**126,720.00**	**-**	**128,000.00**	**128,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	68,522.51	15,230.00	23,330.00	4,965.03	126,720.00	-	126,720.00	-	128,000.00	128,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**46,711,000.00**	**31,983,090.00**	**48,624,790.00**	**52,065,477.88**	**43,498,688.00**	**-**	**43,498,688.00**	**-**	**43,933,700.00**	**43,933,900.00**
22021001	REFRESHMENT & MEALS	-	-	-	-	3,498,990.00	-	3,498,990.00	-	3,534,000.00	3,534,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	46,711,000.00	31,983,090.00	48,624,790.00	52,065,477.88	39,999,698.00	-	39,999,698.00	-	40,399,700.00	40,399,800.00
23	**CAPITAL EXPENDITURE**	**-**	**77,737,500.00**	**77,737,500.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**19,987,500.00**	**19,987,500.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**19,987,500.00**	**19,987,500.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010101	PURCHASE / ACQUISITION OF LAND	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
23010108	PURCHASE OF BUSES	-	4,987,500.00	4,987,500.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**57,750,000.00**	**57,750,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**57,750,000.00**	**57,750,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	47,250,000.00	47,250,000.00	-	-	-	-	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	10,500,000.00	10,500,000.00	-	-	-	-	-	-	-
031805100100 - High Court of Justice											

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2	**EXPENDITURES**	**1,557,208,377.95**	**1,098,518,000.00**	**1,453,788,400.00**	**3,161,931,403.92**	**2,277,998,810.00**	**-**	**2,277,998,810.00**	**-**	**2,300,781,750.00**	**2,300,787,050.00**
21	**PERSONNEL COST**	**359,872,485.78**	**295,720,400.00**	**295,720,400.00**	**330,817,465.92**	**575,355,790.00**	**-**	**575,355,790.00**	**-**	**581,109,450.00**	**581,109,650.00**
2101	**SALARY**	**62,499,574.33**	**51,055,100.00**	**51,055,100.00**	**57,587,366.92**	**94,064,204.00**	**-**	**94,064,204.00**	**-**	**95,004,850.00**	**95,004,860.00**
210101	**SALARIES AND WAGES**	**62,499,574.33**	**51,055,100.00**	**51,055,100.00**	**57,587,366.92**	**94,064,204.00**	**-**	**94,064,204.00**	**-**	**95,004,850.00**	**95,004,860.00**
21010101	BASIC-SALARY	62,499,574.33	51,055,100.00	51,055,100.00	57,587,366.92	94,064,204.00	-	94,064,204.00	-	95,004,850.00	95,004,860.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**297,372,911.45**	**244,665,300.00**	**244,665,300.00**	**273,230,099.00**	**481,291,586.00**	**-**	**481,291,586.00**	**-**	**486,104,600.00**	**486,104,790.00**
210201	**ALLOWANCES**	**297,372,911.45**	**244,665,300.00**	**244,665,300.00**	**273,230,099.00**	**479,080,416.00**	**-**	**479,080,416.00**	**-**	**483,871,310.00**	**483,871,490.00**
21020102	HOUSING/RENT ALLOWANCE	60,772,534.44	49,653,800.00	49,653,800.00	49,271,186.00	70,425,273.00	-	70,425,273.00	-	71,129,530.00	71,129,540.00
21020103	TRANSPORT ALLOWANCE	23,127,999.16	18,935,000.00	18,935,000.00	21,695,424.39	35,225,060.00	-	35,225,060.00	-	35,577,320.00	35,577,330.00
21020104	MEAL SUBSIDY	17,345,997.07	14,201,300.00	14,201,300.00	16,271,566.65	26,418,899.00	-	26,418,899.00	-	26,683,090.00	26,683,100.00
21020105	UTILITY ALLOWANCE	24,267,765.53	19,828,100.00	19,828,100.00	21,255,166.43	31,131,152.00	-	31,131,152.00	-	31,442,470.00	31,442,480.00
21020106	ENTERTAINMENT ALLOWANCE	6,168,850.13	5,046,400.00	5,046,400.00	5,307,212.25	8,148,374.00	-	8,148,374.00	-	8,229,860.00	8,229,870.00
21020107	LEAVE ALLOWANCE	3,785,521.00	3,095,600.00	3,095,600.00	4,202,268.97	6,015,152.00	-	6,015,152.00	-	6,075,310.00	6,075,320.00
21020108	DOMESTIC STAFF ALLOWANCE	46,038,989.53	37,583,500.00	37,583,500.00	42,124,825.27	67,865,070.00	-	67,865,070.00	-	68,543,730.00	68,543,740.00
21020112	HARZARD ALLOWANCE	17,040,661.44	13,945,700.00	13,945,700.00	15,989,219.88	25,979,096.00	-	25,979,096.00	-	26,238,890.00	26,238,900.00
21020117	OUTFIT ALLOWANCE	14,321,652.00	11,693,500.00	11,693,500.00	13,493,533.98	22,150,544.00	-	22,150,544.00	-	22,372,050.00	22,372,060.00
21020120	JOURNAL ALLOWANCE	6,999,839.96	5,756,400.00	5,756,400.00	6,348,743.85	10,039,029.00	-	10,039,029.00	-	10,139,420.00	10,139,430.00
21020122	HARDSHIP ALLOWANCE	5,415,118.67	4,466,600.00	4,466,600.00	5,252,760.02	8,960,406.00	-	8,960,406.00	-	9,050,020.00	9,050,030.00
21020126	TORCHLIGHT ALLOWANCE	334,257.12	283,300.00	283,300.00	419,934.00	959,192.00	-	959,192.00	-	968,790.00	968,800.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	18,966,404.02	15,655,100.00	15,655,100.00	17,542,731.40	25,708,137.00	-	25,708,137.00	-	25,965,220.00	25,965,230.00
21020135	FURNITURE ALLOWANCE	21,139,515.76	17,312,600.00	17,312,600.00	19,818,278.61	32,132,100.00	-	32,132,100.00	-	32,453,430.00	32,453,440.00
21020137	DRIVER'S ALLOWANCE	3,509,634.60	2,788,300.00	2,788,300.00	2,495,740.16	4,215,809.00	-	4,215,809.00	-	4,257,970.00	4,257,980.00
21020138	ADMIN ALLOWANCE	1,169,878.05	929,500.00	929,500.00	831,913.28	1,405,274.00	-	1,405,274.00	-	1,419,330.00	1,419,340.00
21020141	ACCOMMODATION ALLOWANCE	-	-	-	-	30,600,986.00	-	30,600,986.00	-	30,907,000.00	30,907,010.00
21020145	OTHER ALLOWANCES AND BENEFITS	26,968,292.97	23,490,600.00	23,490,600.00	30,909,593.86	71,700,863.00	-	71,700,863.00	-	72,417,880.00	72,417,890.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**2,211,170.00**	**-**	**2,211,170.00**	**-**	**2,233,290.00**	**2,233,300.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	2,211,170.00	-	2,211,170.00	-	2,233,290.00	2,233,300.00
22	**OTHER RECURRENT COSTS**	**1,197,335,892.17**	**682,777,600.00**	**1,038,048,000.00**	**2,831,113,938.00**	**1,702,643,020.00**	**-**	**1,702,643,020.00**	**-**	**1,719,672,300.00**	**1,719,677,400.00**
2202	**OVERHEAD COST**	**1,197,335,892.17**	**682,777,600.00**	**1,038,048,000.00**	**2,831,113,938.00**	**1,702,643,020.00**	**-**	**1,702,643,020.00**	**-**	**1,719,672,300.00**	**1,719,677,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**524,466,400.00**	**158,392,960.00**	**240,809,160.00**	**696,767,768.51**	**666,607,290.00**	**(160,000,000.00)**	**506,607,290.00**	**-**	**511,673,600.00**	**511,674,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	49,971,600.00	18,118,400.00	27,546,000.00	16,192,500.00	54,945,000.00	(20,000,000.00)	34,945,000.00	-	35,294,500.00	35,294,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,395,000.00	17,641,600.00	26,821,000.00	15,778,290.51	45,183,110.00	(10,000,000.00)	35,183,110.00	-	35,535,000.00	35,535,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	448,274,800.00	85,824,000.00	130,480,300.00	541,242,478.00	312,511,180.00	(40,000,000.00)	272,511,180.00	-	275,236,300.00	275,236,400.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	825,000.00	7,628,800.00	11,598,300.00	103,738,000.00	195,360,000.00	(60,000,000.00)	135,360,000.00	-	136,713,600.00	136,713,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	5,340,160.00	8,118,960.00	-	28,083,000.00	-	28,083,000.00	-	28,363,900.00	28,364,000.00
22020109	PER-DIEM/ESTACODES	-	23,840,000.00	36,244,600.00	19,816,500.00	30,525,000.00	(30,000,000.00)	525,000.00	-	530,300.00	530,400.00
220202	**UTILITIES - GENERAL**	**-**	**1,430,400.00**	**2,175,000.00**	**-**	**16,483,500.00**	**32,000,000.00**	**48,483,500.00**	**-**	**48,968,400.00**	**48,968,600.00**
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	476,800.00	725,000.00	-	7,326,000.00	32,000,000.00	39,326,000.00	-	39,719,300.00	39,719,400.00
22020209	OTHER UTILITY CHARGES	-	953,600.00	1,450,000.00	-	9,157,500.00	-	9,157,500.00	-	9,249,100.00	9,249,200.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**85,468,100.00**	**103,465,600.00**	**157,302,400.00**	**120,131,500.00**	**184,132,910.00**	**(14,000,000.00)**	**170,132,910.00**	**-**	**171,834,800.00**	**171,835,700.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,283,500.00	23,840,000.00	36,244,600.00	22,985,500.00	30,531,110.00	-	30,531,110.00	-	30,836,500.00	30,836,600.00
22020302	BOOKS	35,285,000.00	20,979,200.00	31,895,300.00	49,733,000.00	43,956,000.00	-	43,956,000.00	-	44,395,600.00	44,395,700.00
22020303	NEWSPAPERS	-	-	-	13,000.00	-	-	-	-	-	100.00
22020304	MAGAZINES & PERIODICALS	-	2,860,800.00	4,349,500.00	2,215,000.00	1,221,000.00	-	1,221,000.00	-	1,233,300.00	1,233,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	953,600.00	1,450,000.00	10,090,000.00	1,221,000.00	-	1,221,000.00	-	1,233,300.00	1,233,400.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	953,600.00	1,450,000.00	-	1,587,300.00	-	1,587,300.00	-	1,603,200.00	1,603,300.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	476,800.00	725,000.00	-	610,500.00	-	610,500.00	-	616,700.00	616,800.00
22020309	UNIFORMS & OTHER CLOTHING	-	953,600.00	1,450,000.00	-	1,221,000.00	-	1,221,000.00	-	1,233,300.00	1,233,400.00
22020312	OTHER MATERIALS AND SUPPLIES	41,899,600.00	52,448,000.00	79,738,000.00	35,095,000.00	103,785,000.00	(14,000,000.00)	89,785,000.00	-	90,682,900.00	90,683,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**259,065,900.00**	**101,558,400.00**	**154,402,100.00**	**283,607,790.51**	**180,708,000.00**	**-**	**180,708,000.00**	**-**	**182,515,300.00**	**182,515,900.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	54,068,000.00	23,840,000.00	36,244,600.00	40,308,000.00	46,398,000.00	-	46,398,000.00	-	46,862,000.00	46,862,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	96,673,500.00	33,376,000.00	50,742,400.00	29,260,000.00	57,387,000.00	-	57,387,000.00	-	57,960,900.00	57,961,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	39,870,000.00	17,164,800.00	26,096,200.00	56,230,790.51	35,409,000.00	-	35,409,000.00	-	35,763,100.00	35,763,200.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	45,053,400.00	6,198,400.00	9,423,600.00	26,273,000.00	18,315,000.00	-	18,315,000.00	-	18,498,200.00	18,498,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,419,000.00	11,443,200.00	17,397,400.00	36,357,000.00	6,105,000.00	-	6,105,000.00	-	6,166,100.00	6,166,200.00
22020406	OTHER MAINTENANCE SERVICES	18,982,000.00	9,536,000.00	14,497,900.00	95,179,000.00	17,094,000.00	-	17,094,000.00	-	17,265,000.00	17,265,100.00
220205	**TRAINING - GENERAL**	**86,855,278.64**	**106,803,200.00**	**162,375,600.00**	**72,580,000.00**	**165,445,500.00**	**(150,000,000.00)**	**15,445,500.00**	**-**	**15,600,100.00**	**15,600,400.00**
22020501	LOCAL TRAINING	9,150,000.00	5,244,800.00	7,973,900.00	4,950,000.00	12,820,500.00	-	12,820,500.00	-	12,948,800.00	12,948,900.00
22020502	INTERNATIONAL TRAINING	-	-	-	2,700,000.00	-	-	-	-	-	100.00
22020503	OTHER TRAININGS	77,705,278.64	101,558,400.00	154,401,700.00	64,930,000.00	152,625,000.00	(150,000,000.00)	2,625,000.00	-	2,651,300.00	2,651,400.00
220206	**OTHER SERVICES - GENERAL**	**2,148,000.00**	**19,262,720.00**	**29,286,320.00**	**1,284,493,839.50**	**126,984,000.00**	**242,000,000.00**	**368,984,000.00**	**-**	**372,674,300.00**	**372,674,900.00**
22020601	SECURITY SERVICES	1,448,000.00	1,907,200.00	2,899,700.00	1,683,390.00	2,442,000.00	230,000,000.00	232,442,000.00	-	234,766,500.00	234,766,600.00
22020602	OFFICE RENT	-	5,721,600.00	8,698,800.00	1,277,428,949.50	14,652,000.00	-	14,652,000.00	-	14,798,600.00	14,798,700.00
22020603	RESIDENTIAL RENT	-	9,059,200.00	13,773,100.00	-	17,094,000.00	-	17,094,000.00	-	17,265,000.00	17,265,100.00
22020605	CLEANING & FUMIGATION SERVICES	700,000.00	1,144,320.00	1,739,920.00	820,000.00	2,442,000.00	5,000,000.00	7,442,000.00	-	7,516,500.00	7,516,600.00
22020606	POSTAGES & COURIER SERVICES	-	1,430,400.00	2,174,800.00	-	2,442,000.00	-	2,442,000.00	-	2,466,500.00	2,466,600.00
22020607	OFFICE SUPPORT SERVICES	-	-	-	4,561,500.00	87,912,000.00	7,000,000.00	94,912,000.00	-	95,861,200.00	95,861,300.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,613,000.00**	**4,768,000.00**	**7,249,000.00**	**-**	**6,105,000.00**	**-**	**6,105,000.00**	**-**	**6,166,100.00**	**6,166,200.00**
22020709	OTHER CONSULTING SERVICES	2,613,000.00	4,768,000.00	7,249,000.00	-	6,105,000.00	-	6,105,000.00	-	6,166,100.00	6,166,200.00
220208	**FUEL & LUBRICANTS - GENERAL**	**27,617,250.00**	**41,004,800.00**	**62,341,100.00**	**110,146,410.29**	**67,765,500.00**	**(10,000,000.00)**	**57,765,500.00**	**-**	**58,343,400.00**	**58,343,800.00**
22020801	MOTOR VEHICLE FUEL COST	19,551,750.00	26,700,800.00	40,594,000.00	54,079,000.00	57,387,000.00	(10,000,000.00)	47,387,000.00	-	47,860,900.00	47,861,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	1,907,200.00	2,899,700.00	14,581,500.00	2,442,000.00	-	2,442,000.00	-	2,466,500.00	2,466,600.00
22020803	PLANT / GENERATOR FUEL COST	8,065,500.00	11,920,000.00	18,122,400.00	41,485,910.29	6,105,000.00	-	6,105,000.00	-	6,166,100.00	6,166,200.00
22020806	COOKING GAS/FUEL COST	-	476,800.00	725,000.00	-	1,831,500.00	-	1,831,500.00	-	1,849,900.00	1,850,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**3,835,673.36**	**4,768,000.00**	**7,249,000.00**	**1,501,629.19**	**6,105,000.00**	**-**	**6,105,000.00**	**-**	**6,166,100.00**	**6,166,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,835,673.36	4,768,000.00	7,249,000.00	1,501,629.19	6,105,000.00	-	6,105,000.00	-	6,166,100.00	6,166,200.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220210	**MISCELLANEOUS EXPENSES GENERAL**	**205,266,290.17**	**141,323,520.00**	**214,858,320.00**	**261,885,000.00**	**282,306,320.00**	**60,000,000.00**	**342,306,320.00**	**-**	**345,730,200.00**	**345,731,500.00**
22021001	REFRESHMENT & MEALS	4,200,000.00	17,641,600.00	26,821,000.00	17,512,000.00	25,641,000.00	-	25,641,000.00	-	25,897,500.00	25,897,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	5,350,000.00	14,780,800.00	22,471,700.00	14,700,000.00	26,862,000.00	-	26,862,000.00	-	27,130,700.00	27,130,800.00
22021003	PUBLICITY & ADVERTISEMENTS	-	1,907,200.00	2,899,700.00	1,000,000.00	3,540,540.00	100,000,000.00	103,540,540.00	-	104,576,000.00	104,576,100.00
22021004	MEDICAL EXPENSES-LOCAL	20,050,000.00	23,840,000.00	36,244,600.00	143,000,000.00	44,254,660.00	(40,000,000.00)	4,254,660.00	-	4,297,300.00	4,297,400.00
22021007	WELFARE PACKAGES	31,007,000.00	26,700,800.00	40,594,000.00	-	37,851,000.00	-	37,851,000.00	-	38,229,600.00	38,229,700.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	4,291,200.00	6,524,100.00	2,550,000.00	6,105,000.00	-	6,105,000.00	-	6,166,100.00	6,166,200.00
22021009	SPORTING ACTIVITIES	-	-	-	-	6,715,500.00	-	6,715,500.00	-	6,782,700.00	6,782,800.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	3,052,500.00	-	3,052,500.00	-	3,083,100.00	3,083,200.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	-	-	-	61,050,000.00	-	61,050,000.00	-	61,660,500.00	61,660,600.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	-	6,105,000.00	-	6,105,000.00	-	6,166,100.00	6,166,200.00
22021022	YOUTH CORPERS ALLOWANCE	-	-	-	-	1,831,500.00	-	1,831,500.00	-	1,849,900.00	1,850,000.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	476,800.00	725,000.00	-	1,221,000.00	-	1,221,000.00	-	1,233,300.00	1,233,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	144,659,290.17	51,685,120.00	78,578,220.00	83,123,000.00	58,076,620.00	-	58,076,620.00	-	58,657,400.00	58,657,500.00
23	**CAPITAL EXPENDITURE**	**-**	**120,020,000.00**	**120,020,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**90,120,000.00**	**90,120,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**90,120,000.00**	**90,120,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010105	PURCHASE OF MOTOR VEHICLES	-	57,000,000.00	57,000,000.00	-	-	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	1,260,000.00	1,260,000.00	-	-	-	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	800,000.00	800,000.00	-	-	-	-	-	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	960,000.00	960,000.00	-	-	-	-	-	-	-
23010119	PURCHASE OF POWER GENERATING SET	-	8,000,000.00	8,000,000.00	-	-	-	-	-	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	12,100,000.00	12,100,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**4,900,000.00**	**4,900,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**4,900,000.00**	**4,900,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	4,900,000.00	4,900,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
031805200100 - Customary Court of Appeal											
2	**EXPENDITURES**	**207,928,656.81**	**215,911,130.00**	**251,040,130.00**	**224,477,921.15**	**514,346,890.00**	**-**	**514,346,890.00**	**-**	**519,492,420.00**	**519,496,690.00**
21	**PERSONNEL COST**	**70,660,295.59**	**58,407,200.00**	**58,407,200.00**	**76,813,807.87**	**238,570,030.00**	**-**	**238,570,030.00**	**-**	**240,955,820.00**	**240,955,990.00**
2101	**SALARY**	**12,037,521.20**	**9,895,100.00**	**9,895,100.00**	**13,171,597.65**	**39,203,472.00**	**-**	**39,203,472.00**	**-**	**39,595,510.00**	**39,595,520.00**
210101	**SALARIES AND WAGES**	**12,037,521.20**	**9,895,100.00**	**9,895,100.00**	**13,171,597.65**	**39,203,472.00**	**-**	**39,203,472.00**	**-**	**39,595,510.00**	**39,595,520.00**
21010101	BASIC-SALARY	12,037,521.20	9,895,100.00	9,895,100.00	13,171,597.65	39,203,472.00	-	39,203,472.00	-	39,595,510.00	39,595,520.00

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2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**58,622,774.39**	**48,512,100.00**	**48,512,100.00**	**63,642,210.22**	**199,366,558.00**	**-**	**199,366,558.00**	**-**	**201,360,310.00**	**201,360,470.00**
210201	**ALLOWANCES**	**58,622,774.39**	**48,512,100.00**	**48,512,100.00**	**63,642,210.22**	**198,386,414.00**	**-**	**198,386,414.00**	**-**	**200,370,360.00**	**200,370,510.00**
21020102	HOUSING/RENT ALLOWANCE	12,037,579.22	9,895,100.00	9,895,100.00	11,521,717.63	27,410,240.00	-	27,410,240.00	-	27,684,350.00	27,684,360.00
21020103	TRANSPORT ALLOWANCE	4,815,031.47	3,958,100.00	3,958,100.00	5,268,653.44	15,681,446.00	-	15,681,446.00	-	15,838,270.00	15,838,280.00
21020104	MEAL SUBSIDY	3,611,273.09	2,968,600.00	2,968,600.00	3,951,489.68	11,761,134.00	-	11,761,134.00	-	11,878,750.00	11,878,760.00
21020105	UTILITY ALLOWANCE	4,815,031.47	3,958,100.00	3,958,100.00	4,938,670.40	13,322,694.00	-	13,322,694.00	-	13,455,930.00	13,455,940.00
21020106	ENTERTAINMENT ALLOWANCE	771,169.92	626,700.00	626,700.00	844,096.60	2,358,752.00	-	2,358,752.00	-	2,382,340.00	2,382,350.00
21020107	LEAVE ALLOWANCE	823,701.00	680,800.00	680,800.00	1,074,982.50	2,741,046.00	-	2,741,046.00	-	2,768,460.00	2,768,470.00
21020108	DOMESTIC STAFF ALLOWANCE	9,028,185.44	7,421,400.00	7,421,400.00	9,878,726.46	29,118,568.00	-	29,118,568.00	-	29,409,760.00	29,409,770.00
21020112	HARZARD ALLOWANCE	3,611,273.09	2,968,600.00	2,968,600.00	3,951,489.68	11,761,134.00	-	11,761,134.00	-	11,878,750.00	11,878,760.00
21020117	OUTFIT ALLOWANCE	2,863,605.04	2,366,800.00	2,366,800.00	3,132,902.82	9,593,672.00	-	9,593,672.00	-	9,689,610.00	9,689,620.00
21020120	JOURNAL ALLOWANCE	1,156,754.52	939,900.00	939,900.00	1,266,144.44	3,537,996.00	-	3,537,996.00	-	3,573,380.00	3,573,390.00
21020122	HARDSHIP ALLOWANCE	1,156,754.52	939,900.00	939,900.00	1,266,144.44	3,537,996.00	-	3,537,996.00	-	3,573,380.00	3,573,390.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	3,855,848.76	3,133,000.00	3,133,000.00	4,220,481.90	9,863,238.00	-	9,863,238.00	-	9,961,880.00	9,961,890.00
21020135	FURNITURE ALLOWANCE	4,405,944.76	3,620,000.00	3,620,000.00	4,821,095.66	14,310,912.00	-	14,310,912.00	-	14,454,030.00	14,454,040.00
21020138	ADMIN ALLOWANCE	-	-	-	-	11,793,254.00	-	11,793,254.00	-	11,911,190.00	11,911,200.00
21020145	OTHER ALLOWANCES AND BENEFITS	5,670,622.09	5,035,100.00	5,035,100.00	7,505,614.57	31,594,332.00	-	31,594,332.00	-	31,910,280.00	31,910,290.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**980,144.00**	**-**	**980,144.00**	**-**	**989,950.00**	**989,960.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	980,144.00	-	980,144.00	-	989,950.00	989,960.00
22	**OTHER RECURRENT COSTS**	**137,268,361.22**	**67,503,930.00**	**102,632,930.00**	**147,664,113.28**	**275,776,860.00**	**-**	**275,776,860.00**	**-**	**278,536,600.00**	**278,540,700.00**
2202	**OVERHEAD COST**	**137,268,361.22**	**67,503,930.00**	**102,632,930.00**	**147,664,113.28**	**275,776,860.00**	**-**	**275,776,860.00**	**-**	**278,536,600.00**	**278,540,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**18,528,000.00**	**9,764,390.00**	**14,845,790.00**	**24,435,906.00**	**113,243,710.00**	**-**	**113,243,710.00**	**-**	**114,376,500.00**	**114,377,100.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,512,000.00	4,614,950.00	7,016,250.00	11,245,000.00	10,355,950.00	-	10,355,950.00	-	10,459,600.00	10,459,700.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,660,000.00	3,814,400.00	5,799,300.00	8,004,906.00	8,110,720.00	-	8,110,720.00	-	8,191,900.00	8,192,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,056,000.00	953,600.00	1,450,000.00	2,726,000.00	2,139,880.00	-	2,139,880.00	-	2,161,300.00	2,161,400.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	600,000.00	-	-	-	89,760,000.00	-	89,760,000.00	-	90,657,600.00	90,657,700.00
22020105	HOTEL ACCOMMODATION - LOCAL	700,000.00	190,720.00	290,120.00	2,300,000.00	428,050.00	-	428,050.00	-	432,400.00	432,500.00
22020109	PER-DIEM/ESTACODES	-	190,720.00	290,120.00	160,000.00	2,449,110.00	-	2,449,110.00	-	2,473,700.00	2,473,800.00
220202	**UTILITIES - GENERAL**	**470,500.00**	**1,171,980.00**	**1,782,780.00**	**3,066,500.00**	**2,630,340.00**	**-**	**2,630,340.00**	**-**	**2,657,000.00**	**2,657,600.00**
22020201	ELECTRICITY CHARGES	-	190,720.00	290,120.00	2,166,000.00	428,050.00	-	428,050.00	-	432,400.00	432,500.00
22020202	TELEPHONE CHARGES	-	190,720.00	290,120.00	200,000.00	428,050.00	-	428,050.00	-	432,400.00	432,500.00
22020203	INTERNET ACCESS CHARGES	18,000.00	190,720.00	290,120.00	181,000.00	428,050.00	-	428,050.00	-	432,400.00	432,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	452,500.00	439,610.00	668,510.00	469,500.00	986,580.00	-	986,580.00	-	996,500.00	996,600.00
22020205	WATER RATES	-	64,850.00	98,750.00	-	145,530.00	-	145,530.00	-	147,000.00	147,100.00
22020209	OTHER UTILITY CHARGES	-	95,360.00	145,160.00	50,000.00	214,080.00	-	214,080.00	-	216,300.00	216,400.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,447,661.36**	**4,863,360.00**	**7,394,660.00**	**10,750,450.00**	**30,956,000.00**	**-**	**30,956,000.00**	**-**	**31,265,900.00**	**31,266,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,487,861.36	3,337,600.00	5,074,300.00	7,962,000.00	7,713,980.00	-	7,713,980.00	-	7,791,200.00	7,791,300.00
22020302	BOOKS	77,000.00	190,720.00	290,120.00	260,000.00	662,880.00	-	662,880.00	-	669,600.00	669,700.00
22020304	MAGAZINES & PERIODICALS	402,500.00	476,800.00	725,000.00	560,000.00	1,073,980.00	-	1,073,980.00	-	1,084,800.00	1,084,900.00

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22020305	PRINTING OF NON SECURITY DOCUMENTS	386,400.00	190,720.00	290,120.00	219,000.00	4,141,080.00	-	4,141,080.00	-	4,182,500.00	4,182,600.00
22020309	UNIFORMS & OTHER CLOTHING	130,000.00	190,720.00	290,120.00	170,000.00	14,586,000.00	-	14,586,000.00	-	14,731,900.00	14,732,000.00
22020312	OTHER MATERIALS AND SUPPLIES	963,900.00	476,800.00	725,000.00	1,579,450.00	2,778,080.00	-	2,778,080.00	-	2,805,900.00	2,806,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**32,766,700.00**	**11,033,160.00**	**16,774,760.00**	**31,398,194.00**	**36,839,090.00**	**-**	**36,839,090.00**	**-**	**37,207,800.00**	**37,208,400.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,933,500.00	3,814,400.00	5,799,300.00	15,208,600.00	10,787,360.00	-	10,787,360.00	-	10,895,300.00	10,895,400.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,434,600.00	1,907,200.00	2,899,700.00	5,522,594.00	6,627,880.00	-	6,627,880.00	-	6,694,200.00	6,694,300.00
22020403	MAINTENANCE OF OFFICE FURNITURE	10,157,600.00	1,592,520.00	2,421,220.00	1,795,000.00	6,274,900.00	-	6,274,900.00	-	6,337,700.00	6,337,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,112,000.00	190,720.00	290,120.00	1,391,100.00	3,580,080.00	-	3,580,080.00	-	3,615,900.00	3,616,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,221,600.00	190,720.00	290,120.00	130,000.00	4,702,080.00	-	4,702,080.00	-	4,749,200.00	4,749,300.00
22020406	OTHER MAINTENANCE SERVICES	3,907,400.00	3,337,600.00	5,074,300.00	7,350,900.00	4,866,790.00	-	4,866,790.00	-	4,915,500.00	4,915,600.00
220205	**TRAINING - GENERAL**	**3,524,000.00**	**1,430,400.00**	**2,174,800.00**	**1,498,000.00**	**3,848,910.00**	**-**	**3,848,910.00**	**-**	**3,887,400.00**	**3,887,500.00**
22020501	LOCAL TRAINING	3,524,000.00	1,430,400.00	2,174,800.00	1,498,000.00	3,848,910.00	-	3,848,910.00	-	3,887,400.00	3,887,500.00
220206	**OTHER SERVICES - GENERAL**	**4,028,000.00**	**2,813,120.00**	**4,277,220.00**	**6,066,000.00**	**6,539,370.00**	**-**	**6,539,370.00**	**-**	**6,604,800.00**	**6,605,100.00**
22020601	SECURITY SERVICES	1,690,000.00	1,144,320.00	1,739,920.00	2,968,500.00	2,406,020.00	-	2,406,020.00	-	2,430,100.00	2,430,200.00
22020605	CLEANING & FUMIGATION SERVICES	1,755,000.00	1,335,040.00	2,029,840.00	2,500,000.00	2,636,820.00	-	2,636,820.00	-	2,663,200.00	2,663,300.00
22020606	POSTAGES & COURIER SERVICES	583,000.00	333,760.00	507,460.00	597,500.00	1,496,530.00	-	1,496,530.00	-	1,511,500.00	1,511,600.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**900,000.00**	**476,800.00**	**725,000.00**	**615,800.00**	**1,655,850.00**	**-**	**1,655,850.00**	**-**	**1,672,500.00**	**1,672,600.00**
22020701	FINANCIAL CONSULTING	900,000.00	476,800.00	725,000.00	615,800.00	1,655,850.00	-	1,655,850.00	-	1,672,500.00	1,672,600.00
220208	**FUEL & LUBRICANTS - GENERAL**	**6,590,350.00**	**5,244,800.00**	**7,974,100.00**	**12,732,500.00**	**11,899,490.00**	**-**	**11,899,490.00**	**-**	**12,018,600.00**	**12,018,900.00**
22020801	MOTOR VEHICLE FUEL COST	1,355,900.00	476,800.00	725,000.00	4,431,500.00	2,778,970.00	-	2,778,970.00	-	2,806,800.00	2,806,900.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,801,550.00	476,800.00	725,000.00	1,150,000.00	2,778,970.00	-	2,778,970.00	-	2,806,800.00	2,806,900.00
22020803	PLANT / GENERATOR FUEL COST	3,432,900.00	4,291,200.00	6,524,100.00	7,151,000.00	6,341,550.00	-	6,341,550.00	-	6,405,000.00	6,405,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**523,377.86**	**619,840.00**	**942,540.00**	**882,313.28**	**1,344,610.00**	**-**	**1,344,610.00**	**-**	**1,358,100.00**	**1,358,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	523,377.86	619,840.00	942,540.00	882,313.28	1,344,610.00	-	1,344,610.00	-	1,358,100.00	1,358,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**61,489,772.00**	**30,086,080.00**	**45,741,280.00**	**56,218,450.00**	**66,819,490.00**	**-**	**66,819,490.00**	**-**	**67,488,000.00**	**67,488,800.00**
22021001	REFRESHMENT & MEALS	2,150,000.00	619,840.00	942,540.00	2,990,000.00	1,344,610.00	-	1,344,610.00	-	1,358,100.00	1,358,200.00
22021002	HONORARIUM & SITTING ALLOWANCE	9,508,000.00	858,240.00	1,304,840.00	3,690,000.00	4,329,020.00	-	4,329,020.00	-	4,372,400.00	4,372,500.00
22021003	PUBLICITY & ADVERTISEMENTS	70,000.00	47,680.00	72,580.00	-	165,720.00	-	165,720.00	-	167,400.00	167,500.00
22021007	WELFARE PACKAGES	950,000.00	333,760.00	507,460.00	2,010,000.00	7,106,530.00	-	7,106,530.00	-	7,177,600.00	7,177,700.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	450,000.00	572,160.00	869,960.00	4,180,000.00	4,008,010.00	-	4,008,010.00	-	4,048,100.00	4,048,200.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	5,244,822.00	3,337,600.00	5,074,300.00	4,686,500.00	8,232,790.00	-	8,232,790.00	-	8,315,200.00	8,315,300.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,752,000.00	1,430,400.00	2,174,800.00	5,009,550.00	2,726,910.00	-	2,726,910.00	-	2,754,200.00	2,754,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	41,364,950.00	22,886,400.00	34,794,800.00	33,652,400.00	38,905,900.00	-	38,905,900.00	-	39,295,000.00	39,295,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23	**CAPITAL EXPENDITURE**	**-**	**90,000,000.00**	**90,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**75,000,000.00**	**75,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**75,000,000.00**	**75,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010105	PURCHASE OF MOTOR VEHICLES	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	1,970,000.00	1,970,000.00	-	-	-	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	1,980,000.00	1,980,000.00	-	-	-	-	-	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	2,300,000.00	2,300,000.00	-	-	-	-	-	-	-
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	-	2,750,000.00	2,750,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**2,000,000.00**	**2,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**2,000,000.00**	**2,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**13,000,000.00**	**13,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**13,000,000.00**	**13,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030110	REHABILITATION / REPAIRS - LIBRARIES	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
031805300100 - Sharia Court of Appeal											
2	**EXPENDITURES**	**244,827,173.22**	**269,094,650.00**	**317,476,550.00**	**271,989,055.81**	**554,290,600.00**	**-**	**554,290,600.00**	**-**	**559,834,950.00**	**559,839,140.00**
21	**PERSONNEL COST**	**104,325,796.63**	**86,118,600.00**	**86,118,600.00**	**125,838,902.89**	**311,050,730.00**	**-**	**311,050,730.00**	**-**	**314,161,350.00**	**314,161,540.00**
2101	**SALARY**	**18,842,563.96**	**15,508,700.00**	**15,508,700.00**	**22,735,152.17**	**58,694,995.00**	**-**	**58,694,995.00**	**-**	**59,281,950.00**	**59,281,960.00**
210101	**SALARIES AND WAGES**	**18,842,563.96**	**15,508,700.00**	**15,508,700.00**	**22,735,152.17**	**58,694,995.00**	**-**	**58,694,995.00**	**-**	**59,281,950.00**	**59,281,960.00**
21010101	BASIC-SALARY	18,842,563.96	15,508,700.00	15,508,700.00	22,735,152.17	58,694,995.00	-	58,694,995.00	-	59,281,950.00	59,281,960.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**85,483,232.67**	**70,609,900.00**	**70,609,900.00**	**103,103,750.72**	**252,355,735.00**	**-**	**252,355,735.00**	**-**	**254,879,400.00**	**254,879,580.00**
210201	**ALLOWANCES**	**85,483,232.67**	**70,609,900.00**	**70,609,900.00**	**103,103,750.72**	**251,031,078.00**	**-**	**251,031,078.00**	**-**	**253,541,490.00**	**253,541,660.00**
21020102	HOUSING/RENT ALLOWANCE	18,359,891.51	15,073,200.00	15,073,200.00	20,128,697.16	42,004,977.00	-	42,004,977.00	-	42,425,030.00	42,425,040.00
21020103	TRANSPORT ALLOWANCE	7,517,022.39	6,135,900.00	6,135,900.00	8,859,292.58	21,430,183.00	-	21,430,183.00	-	21,644,490.00	21,644,500.00
21020104	MEAL SUBSIDY	5,621,566.84	4,602,000.00	4,602,000.00	6,570,965.55	15,894,184.00	-	15,894,184.00	-	16,053,130.00	16,053,140.00
21020105	UTILITY ALLOWANCE	7,423,209.92	6,098,200.00	6,098,200.00	8,542,027.94	19,520,947.00	-	19,520,947.00	-	19,716,160.00	19,716,170.00
21020106	ENTERTAINMENT ALLOWANCE	665,644.27	563,800.00	563,800.00	1,110,380.08	2,833,509.00	-	2,833,509.00	-	2,861,850.00	2,861,860.00
21020107	LEAVE ALLOWANCE	1,277,565.00	1,068,700.00	1,068,700.00	2,127,496.30	4,412,707.00	-	4,412,707.00	-	4,456,840.00	4,456,850.00
21020108	DOMESTIC STAFF ALLOWANCE	13,446,925.54	11,041,700.00	11,041,700.00	16,139,839.85	38,091,016.00	-	38,091,016.00	-	38,471,930.00	38,471,940.00
21020112	HARZARD ALLOWANCE	5,597,409.76	4,582,400.00	4,582,400.00	6,521,900.99	15,789,940.00	-	15,789,940.00	-	15,947,840.00	15,947,850.00
21020117	OUTFIT ALLOWANCE	5,571,934.78	4,626,200.00	4,626,200.00	6,263,747.62	15,160,192.00	-	15,160,192.00	-	15,311,800.00	15,311,810.00
21020120	JOURNAL ALLOWANCE	846,318.41	664,200.00	664,200.00	1,366,931.18	3,410,965.00	-	3,410,965.00	-	3,445,080.00	3,445,090.00
21020122	HARDSHIP ALLOWANCE	794,401.69	593,200.00	593,200.00	1,228,513.42	3,095,547.00	-	3,095,547.00	-	3,126,510.00	3,126,520.00
21020126	TORCHLIGHT ALLOWANCE	273,992.85	236,100.00	236,100.00	364,603.29	1,392,844.00	-	1,392,844.00	-	1,406,780.00	1,406,790.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	2,688,267.07	2,009,800.00	2,009,800.00	4,073,310.00	7,279,587.00	-	7,279,587.00	-	7,352,390.00	7,352,400.00
21020135	FURNITURE ALLOWANCE	6,680,828.47	5,459,700.00	5,459,700.00	7,856,794.78	19,015,605.00	-	19,015,605.00	-	19,205,770.00	19,205,780.00
21020137	DRIVER'S ALLOWANCE	77,991.88	126,800.00	126,800.00	623,935.04	1,837,666.00	-	1,837,666.00	-	1,856,050.00	1,856,060.00
21020138	ADMIN ALLOWANCE	25,997.29	42,300.00	42,300.00	207,978.32	10,491,703.00	-	10,491,703.00	-	10,596,630.00	10,596,640.00

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21020145	OTHER ALLOWANCES AND BENEFITS	8,614,265.00	7,685,700.00	7,685,700.00	11,117,336.62	29,369,506.00	-	29,369,506.00	-	29,663,210.00	29,663,220.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,324,657.00**	**-**	**1,324,657.00**	**-**	**1,337,910.00**	**1,337,920.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,324,657.00	-	1,324,657.00	-	1,337,910.00	1,337,920.00
22	**OTHER RECURRENT COSTS**	**140,501,376.59**	**92,976,050.00**	**141,357,950.00**	**146,150,152.92**	**243,239,870.00**	**-**	**243,239,870.00**	**-**	**245,673,600.00**	**245,677,600.00**
2202	**OVERHEAD COST**	**140,501,376.59**	**92,976,050.00**	**141,357,950.00**	**146,150,152.92**	**243,239,870.00**	**-**	**243,239,870.00**	**-**	**245,673,600.00**	**245,677,600.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**26,685,500.00**	**17,202,900.00**	**26,154,700.00**	**40,271,500.00**	**47,262,925.00**	**-**	**47,262,925.00**	**-**	**47,735,700.00**	**47,736,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,178,000.00	3,933,600.00	5,980,400.00	16,900,000.00	11,690,000.00	-	11,690,000.00	-	11,806,900.00	11,807,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,932,500.00	6,579,840.00	10,003,640.00	17,169,500.00	17,053,325.00	-	17,053,325.00	-	17,223,900.00	17,224,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,780,000.00	1,811,840.00	2,754,740.00	2,547,000.00	5,016,000.00	-	5,016,000.00	-	5,066,200.00	5,066,300.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,170,000.00	1,335,040.00	2,029,840.00	860,000.00	3,696,000.00	-	3,696,000.00	-	3,733,000.00	3,733,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	4,625,000.00	3,123,470.00	4,748,770.00	2,795,000.00	8,647,320.00	-	8,647,320.00	-	8,733,800.00	8,733,900.00
22020109	PER-DIEM/ESTACODES	-	419,110.00	637,310.00	-	1,160,280.00	-	1,160,280.00	-	1,171,900.00	1,172,000.00
220202	**UTILITIES - GENERAL**	**1,698,000.00**	**1,788,200.00**	**2,719,100.00**	**1,761,850.22**	**5,921,190.00**	**-**	**5,921,190.00**	**-**	**5,980,500.00**	**5,980,800.00**
22020201	ELECTRICITY CHARGES	630,000.00	882,080.00	1,341,180.00	469,865.00	2,442,000.00	-	2,442,000.00	-	2,466,500.00	2,466,600.00
22020203	INTERNET ACCESS CHARGES	300,000.00	262,340.00	399,040.00	707,985.22	726,330.00	-	726,330.00	-	733,600.00	733,700.00
22020209	OTHER UTILITY CHARGES	768,000.00	643,780.00	978,880.00	584,000.00	2,752,860.00	-	2,752,860.00	-	2,780,400.00	2,780,500.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**8,985,400.00**	**5,352,380.00**	**8,138,080.00**	**7,572,504.00**	**21,417,990.00**	**-**	**21,417,990.00**	**-**	**21,632,300.00**	**21,632,900.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,705,400.00	1,537,680.00	2,337,880.00	3,067,600.00	7,557,000.00	-	7,557,000.00	-	7,632,600.00	7,632,700.00
22020302	BOOKS	860,500.00	643,780.00	978,880.00	1,020,054.00	1,782,330.00	-	1,782,330.00	-	1,800,200.00	1,800,300.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	718,000.00	309,920.00	471,320.00	864,850.00	858,000.00	-	858,000.00	-	866,600.00	866,700.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,121,500.00	715,200.00	1,087,500.00	515,000.00	1,980,000.00	-	1,980,000.00	-	1,999,800.00	1,999,900.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	392,500.00	238,400.00	362,500.00	200,000.00	660,000.00	-	660,000.00	-	666,600.00	666,700.00
22020312	OTHER MATERIALS AND SUPPLIES	3,187,500.00	1,907,400.00	2,900,000.00	1,905,000.00	8,580,660.00	-	8,580,660.00	-	8,666,500.00	8,666,600.00
220204	**MAINTENANCE SERVICES - GENERAL**	**18,557,750.00**	**13,069,190.00**	**19,870,090.00**	**11,643,120.00**	**41,362,885.00**	**-**	**41,362,885.00**	**-**	**41,776,800.00**	**41,777,400.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,875,000.00	4,195,940.00	6,379,240.00	5,082,550.00	10,855,540.00	-	10,855,540.00	-	10,964,100.00	10,964,200.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,740,000.00	1,668,800.00	2,537,200.00	1,631,300.00	8,003,820.00	-	8,003,820.00	-	8,083,900.00	8,084,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	2,605,000.00	1,554,370.00	2,363,370.00	803,500.00	4,303,200.00	-	4,303,200.00	-	4,346,300.00	4,346,400.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	450,000.00	596,000.00	906,200.00	495,000.00	4,208,325.00	-	4,208,325.00	-	4,250,500.00	4,250,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,770,000.00	1,072,800.00	1,631,100.00	1,551,523.00	2,970,000.00	-	2,970,000.00	-	2,999,700.00	2,999,800.00
22020406	OTHER MAINTENANCE SERVICES	5,117,750.00	3,981,280.00	6,052,980.00	2,079,247.00	11,022,000.00	-	11,022,000.00	-	11,132,300.00	11,132,400.00
220205	**TRAINING - GENERAL**	**5,706,480.00**	**3,456,800.00**	**5,255,600.00**	**6,519,000.00**	**11,220,000.00**	**-**	**11,220,000.00**	**-**	**11,332,200.00**	**11,332,400.00**
22020501	LOCAL TRAINING	1,723,480.00	1,072,800.00	1,631,100.00	2,680,000.00	4,620,000.00	-	4,620,000.00	-	4,666,200.00	4,666,300.00

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22020502	INTERNATIONAL TRAINING	3,983,000.00	2,384,000.00	3,624,500.00	3,839,000.00	6,600,000.00	-	6,600,000.00	-	6,666,000.00	6,666,100.00
220206	**OTHER SERVICES - GENERAL**	**85,000.00**	**108,810.00**	**165,610.00**	**69,000.00**	**10,501,290.00**	**-**	**10,501,290.00**	**-**	**10,606,400.00**	**10,606,700.00**
22020605	CLEANING & FUMIGATION SERVICES	85,000.00	71,520.00	108,820.00	39,000.00	198,000.00	-	198,000.00	-	200,000.00	200,100.00
22020606	POSTAGES & COURIER SERVICES	-	37,290.00	56,790.00	30,000.00	103,290.00	-	103,290.00	-	104,400.00	104,500.00
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	10,200,000.00	-	10,200,000.00	-	10,302,000.00	10,302,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**1,270,000.00**	**1,764,160.00**	**2,682,460.00**	**1,427,430.00**	**4,884,000.00**	**-**	**4,884,000.00**	**-**	**4,932,900.00**	**4,933,100.00**
22020701	FINANCIAL CONSULTING	470,000.00	1,048,960.00	1,594,960.00	991,000.00	2,904,000.00	-	2,904,000.00	-	2,933,100.00	2,933,200.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	800,000.00	715,200.00	1,087,500.00	436,430.00	1,980,000.00	-	1,980,000.00	-	1,999,800.00	1,999,900.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,695,300.00**	**4,887,200.00**	**7,430,300.00**	**8,283,104.00**	**13,530,000.00**	**-**	**13,530,000.00**	**-**	**13,665,300.00**	**13,665,500.00**
22020801	MOTOR VEHICLE FUEL COST	3,026,800.00	2,503,200.00	3,805,800.00	5,516,346.00	6,930,000.00	-	6,930,000.00	-	6,999,300.00	6,999,400.00
22020803	PLANT / GENERATOR FUEL COST	1,668,500.00	2,384,000.00	3,624,500.00	2,766,758.00	6,600,000.00	-	6,600,000.00	-	6,666,000.00	6,666,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**153,786.59**	**1,120,480.00**	**1,703,680.00**	**170,040.95**	**3,102,000.00**	**-**	**3,102,000.00**	**-**	**3,133,100.00**	**3,133,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	153,786.59	1,120,480.00	1,703,680.00	170,040.95	3,102,000.00	-	3,102,000.00	-	3,133,100.00	3,133,200.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**72,664,160.00**	**44,225,930.00**	**67,238,330.00**	**68,432,603.75**	**84,037,590.00**	**-**	**84,037,590.00**	**-**	**84,878,400.00**	**84,879,300.00**
22021001	REFRESHMENT & MEALS	19,763,860.00	11,622,000.00	17,669,300.00	15,435,850.00	20,575,000.00	-	20,575,000.00	-	20,780,800.00	20,780,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	11,068,000.00	-	11,068,000.00	-	11,178,700.00	11,178,800.00
22021003	PUBLICITY & ADVERTISEMENTS	1,236,000.00	452,960.00	688,760.00	338,000.00	1,254,000.00	-	1,254,000.00	-	1,266,600.00	1,266,700.00
22021004	MEDICAL EXPENSES-LOCAL	600,000.00	596,000.00	906,200.00	-	2,475,000.00	-	2,475,000.00	-	2,499,800.00	2,499,900.00
22021007	WELFARE PACKAGES	6,166,300.00	4,219,680.00	6,415,280.00	10,143,053.75	11,682,000.00	-	11,682,000.00	-	11,798,900.00	11,799,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	-	4,042,500.00	-	4,042,500.00	-	4,083,000.00	4,083,100.00
22021022	YOUTH CORPERS ALLOWANCE	-	-	-	-	907,500.00	-	907,500.00	-	916,600.00	916,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	388,000.00	858,340.00	1,305,140.00	213,000.00	2,376,330.00	-	2,376,330.00	-	2,400,100.00	2,400,200.00
22021025	OTHER MISCELLANEOUS EXPENSES	44,510,000.00	26,476,950.00	40,253,650.00	42,302,700.00	29,657,260.00	-	29,657,260.00	-	29,953,900.00	29,954,000.00
23	**CAPITAL EXPENDITURE**	**-**	**90,000,000.00**	**90,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**88,220,000.00**	**88,220,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**88,220,000.00**	**88,220,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010105	PURCHASE OF MOTOR VEHICLES	-	85,645,800.00	85,645,800.00	-	-	-	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	1,574,200.00	1,574,200.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**1,780,000.00**	**1,780,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**1,780,000.00**	**1,780,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	1,780,000.00	1,780,000.00	-	-	-	-	-	-	-
031805500100 - Area Courts											
2	**EXPENDITURES**	**2,066,151,698.07**	**1,669,334,670.00**	**1,711,687,470.00**	**2,207,260,331.24**	**2,747,375,570.00**	**-**	**2,747,375,570.00**	**-**	**2,774,849,910.00**	**2,775,843,800.00**
21	**PERSONNEL COST**	**1,810,522,780.39**	**1,487,944,800.00**	**1,487,944,800.00**	**1,917,822,893.24**	**2,104,008,240.00**	**-**	**2,104,008,240.00**	**-**	**2,125,048,410.00**	**2,125,048,600.00**
2101	**SALARY**	**330,852,610.33**	**270,002,700.00**	**270,002,700.00**	**353,369,832.98**	**286,167,010.00**	**-**	**286,167,010.00**	**-**	**289,028,690.00**	**289,028,700.00**
210101	**SALARIES AND WAGES**	**330,852,610.33**	**270,002,700.00**	**270,002,700.00**	**353,369,832.98**	**286,167,010.00**	**-**	**286,167,010.00**	**-**	**289,028,690.00**	**289,028,700.00**
21010101	BASIC-SALARY	330,852,610.33	270,002,700.00	270,002,700.00	353,369,832.98	286,167,010.00	-	286,167,010.00	-	289,028,690.00	289,028,700.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**1,479,670,170.06**	**1,217,942,100.00**	**1,217,942,100.00**	**1,564,453,060.26**	**1,817,841,230.00**	**-**	**1,817,841,230.00**	**-**	**1,836,019,720.00**	**1,836,019,900.00**
210201	**ALLOWANCES**	**1,479,670,170.06**	**1,217,942,100.00**	**1,217,942,100.00**	**1,564,453,060.26**	**1,805,686,950.00**	**-**	**1,805,686,950.00**	**-**	**1,823,743,890.00**	**1,823,744,060.00**
21020102	HOUSING/RENT ALLOWANCE	314,985,909.71	257,109,800.00	257,109,800.00	303,697,517.02	202,593,890.00	-	202,593,890.00	-	204,619,830.00	204,619,840.00
21020103	TRANSPORT ALLOWANCE	131,847,175.24	107,641,600.00	107,641,600.00	140,547,940.39	194,140,800.00	-	194,140,800.00	-	196,082,210.00	196,082,220.00
21020104	MEAL SUBSIDY	98,885,368.90	80,731,200.00	80,731,200.00	105,361,230.19	145,536,720.00	-	145,536,720.00	-	146,992,090.00	146,992,100.00
21020105	UTILITY ALLOWANCE	125,645,987.21	102,565,300.00	102,565,300.00	132,285,977.84	179,217,570.00	-	179,217,570.00	-	181,009,750.00	181,009,760.00
21020106	ENTERTAINMENT ALLOWANCE	17,168,567.79	13,914,500.00	13,914,500.00	16,728,921.57	20,298,810.00	-	20,298,810.00	-	20,501,800.00	20,501,810.00
21020107	LEAVE ALLOWANCE	22,706,510.00	18,558,500.00	18,558,500.00	34,933,270.71	46,224,360.00	-	46,224,360.00	-	46,686,610.00	46,686,620.00
21020108	DOMESTIC STAFF ALLOWANCE	225,265,422.57	183,836,800.00	183,836,800.00	234,800,040.57	263,185,500.00	-	263,185,500.00	-	265,817,360.00	265,817,370.00
21020109	SHIFT ALLOWANCE	99,665.76	81,100.00	81,100.00	99,665.76	115,190.00	-	115,190.00	-	116,350.00	116,360.00
21020112	HARZARD ALLOWANCE	-	-	-	-	87,608,280.00	-	87,608,280.00	-	88,484,370.00	88,484,380.00
21020117	OUTFIT ALLOWANCE	118,674,869.69	96,907,500.00	96,907,500.00	124,967,478.69	120,752,890.00	-	120,752,890.00	-	121,960,420.00	121,960,430.00
21020120	JOURNAL ALLOWANCE	17,679,794.65	14,384,700.00	14,384,700.00	17,815,362.31	22,909,010.00	-	22,909,010.00	-	23,138,110.00	23,138,120.00
21020122	HARDSHIP ALLOWANCE	4,117,487.90	3,351,300.00	3,351,300.00	10,158,343.31	25,751,670.00	-	25,751,670.00	-	26,009,190.00	26,009,200.00
21020126	TORCHLIGHT ALLOWANCE	8,779,211.29	7,196,500.00	7,196,500.00	11,341,792.34	20,124,720.00	-	20,124,720.00	-	20,325,970.00	20,325,980.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	33,214,392.03	27,106,100.00	27,106,100.00	33,970,414.87	36,788,430.00	-	36,788,430.00	-	37,156,320.00	37,156,330.00
21020135	FURNITURE ALLOWANCE	116,002,748.36	94,704,500.00	94,704,500.00	123,525,375.71	120,667,530.00	-	120,667,530.00	-	121,874,210.00	121,874,220.00
21020141	ACCOMMODATION ALLOWANCE	-	-	-	-	98,864,750.00	-	98,864,750.00	-	99,853,400.00	99,853,410.00
21020145	OTHER ALLOWANCES AND BENEFITS	244,597,058.96	209,852,700.00	209,852,700.00	274,219,728.98	220,906,830.00	-	220,906,830.00	-	223,115,900.00	223,115,910.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**12,154,280.00**	**-**	**12,154,280.00**	**-**	**12,275,830.00**	**12,275,840.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	12,154,280.00	-	12,154,280.00	-	12,275,830.00	12,275,840.00
22	**OTHER RECURRENT COSTS**	**255,628,917.68**	**81,389,770.00**	**123,742,570.00**	**289,437,438.00**	**545,367,330.00**	**-**	**545,367,330.00**	**-**	**550,821,500.00**	**550,825,400.00**
2202	**OVERHEAD COST**	**255,628,917.68**	**81,389,770.00**	**123,742,570.00**	**289,437,438.00**	**545,367,330.00**	**-**	**545,367,330.00**	**-**	**550,821,500.00**	**550,825,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**33,540,000.00**	**8,773,120.00**	**13,338,420.00**	**37,507,400.00**	**97,751,590.00**	**-**	**97,751,590.00**	**-**	**98,729,200.00**	**98,729,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,020,000.00	2,622,400.00	3,987,000.00	-	57,355,590.00	-	57,355,590.00	-	57,929,200.00	57,929,300.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,920,000.00	2,622,400.00	3,987,000.00	37,507,400.00	30,760,000.00	-	30,760,000.00	-	31,067,600.00	31,067,700.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,600,000.00	1,907,200.00	2,899,700.00	-	396,000.00	-	396,000.00	-	400,000.00	400,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	1,621,120.00	2,464,720.00	-	9,240,000.00	-	9,240,000.00	-	9,332,400.00	9,332,500.00
220202	**UTILITIES - GENERAL**	**-**	**810,560.00**	**1,232,460.00**	**-**	**15,998,400.00**	**-**	**15,998,400.00**	**-**	**16,158,500.00**	**16,158,800.00**
22020201	ELECTRICITY CHARGES	-	333,760.00	507,460.00	-	15,840,000.00	-	15,840,000.00	-	15,998,400.00	15,998,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	238,400.00	362,500.00	-	26,400.00	-	26,400.00	-	26,700.00	26,800.00
22020209	OTHER UTILITY CHARGES	-	238,400.00	362,500.00	-	132,000.00	-	132,000.00	-	133,400.00	133,500.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**9,516,000.00**	**8,773,120.00**	**13,338,620.00**	**16,807,780.00**	**94,853,750.00**	**-**	**94,853,750.00**	**-**	**95,802,300.00**	**95,802,800.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,976,000.00	2,670,080.00	4,059,580.00	10,547,030.00	30,173,750.00	-	30,173,750.00	-	30,475,500.00	30,475,600.00
22020302	BOOKS	540,000.00	2,622,400.00	3,987,000.00	3,786,000.00	19,800,000.00	-	19,800,000.00	-	19,998,000.00	19,998,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	238,400.00	362,500.00	-	6,600,000.00	-	6,600,000.00	-	6,666,000.00	6,666,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	476,800.00	725,000.00	-	9,240,000.00	-	9,240,000.00	-	9,332,400.00	9,332,500.00
22020312	OTHER MATERIALS AND SUPPLIES	-	2,765,440.00	4,204,540.00	2,474,750.00	29,040,000.00	-	29,040,000.00	-	29,330,400.00	29,330,500.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220204	**MAINTENANCE SERVICES - GENERAL**	**131,904,866.50**	**38,430,080.00**	**58,426,880.00**	**170,174,900.00**	**165,000,000.00**	**-**	**165,000,000.00**	**-**	**166,650,000.00**	**166,650,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	1,811,840.00	2,754,740.00	9,380,000.00	55,440,000.00	-	55,440,000.00	-	55,994,400.00	55,994,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	26,079,200.00	11,920,000.00	18,122,400.00	50,661,000.00	42,240,000.00	-	42,240,000.00	-	42,662,400.00	42,662,500.00
22020403	MAINTENANCE OF OFFICE FURNITURE	42,858,000.00	4,768,000.00	7,249,000.00	67,569,500.00	10,560,000.00	-	10,560,000.00	-	10,665,600.00	10,665,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,313,416.50	7,152,000.00	10,873,500.00	31,897,400.00	11,880,000.00	-	11,880,000.00	-	11,998,800.00	11,998,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	21,686,250.00	4,434,240.00	6,741,640.00	1,402,000.00	29,040,000.00	-	29,040,000.00	-	29,330,400.00	29,330,500.00
22020406	OTHER MAINTENANCE SERVICES	27,968,000.00	8,344,000.00	12,685,600.00	9,265,000.00	15,840,000.00	-	15,840,000.00	-	15,998,400.00	15,998,500.00
220205	**TRAINING - GENERAL**	**3,409,000.00**	**2,145,600.00**	**3,262,100.00**	**19,067,000.00**	**18,480,000.00**	**-**	**18,480,000.00**	**-**	**18,664,800.00**	**18,665,000.00**
22020501	LOCAL TRAINING	3,409,000.00	2,145,600.00	3,262,100.00	1,150,000.00	15,840,000.00	-	15,840,000.00	-	15,998,400.00	15,998,500.00
22020502	INTERNATIONAL TRAINING	-	-	-	17,917,000.00	2,640,000.00	-	2,640,000.00	-	2,666,400.00	2,666,500.00
220206	**OTHER SERVICES - GENERAL**	**-**	**1,192,000.00**	**1,812,500.00**	**-**	**17,226,000.00**	**-**	**17,226,000.00**	**-**	**17,398,300.00**	**17,398,700.00**
22020601	SECURITY SERVICES	-	238,400.00	362,500.00	-	1,320,000.00	-	1,320,000.00	-	1,333,200.00	1,333,300.00
22020602	OFFICE RENT	-	762,880.00	1,159,880.00	-	5,280,000.00	-	5,280,000.00	-	5,332,800.00	5,332,900.00
22020606	POSTAGES & COURIER SERVICES	-	190,720.00	290,120.00	-	66,000.00	-	66,000.00	-	66,700.00	66,800.00
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	10,560,000.00	-	10,560,000.00	-	10,665,600.00	10,665,700.00
220208	**FUEL & LUBRICANTS - GENERAL**	**31,909,000.00**	**10,489,600.00**	**15,947,800.00**	**22,945,500.00**	**52,536,000.00**	**-**	**52,536,000.00**	**-**	**53,061,400.00**	**53,061,600.00**
22020801	MOTOR VEHICLE FUEL COST	19,429,000.00	5,721,600.00	8,698,800.00	20,890,500.00	29,040,000.00	-	29,040,000.00	-	29,330,400.00	29,330,500.00
22020803	PLANT / GENERATOR FUEL COST	12,480,000.00	4,768,000.00	7,249,000.00	2,055,000.00	23,496,000.00	-	23,496,000.00	-	23,731,000.00	23,731,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**163,051.18**	**467,270.00**	**710,570.00**	**11,288.00**	**26,400.00**	**-**	**26,400.00**	**-**	**26,700.00**	**26,800.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	163,051.18	467,270.00	710,570.00	11,288.00	26,400.00	-	26,400.00	-	26,700.00	26,800.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**45,187,000.00**	**10,308,420.00**	**15,673,220.00**	**22,923,570.00**	**83,495,190.00**	**-**	**83,495,190.00**	**-**	**84,330,300.00**	**84,331,500.00**
22021001	REFRESHMENT & MEALS	-	953,600.00	1,450,000.00	-	2,640,000.00	-	2,640,000.00	-	2,666,400.00	2,666,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,130,000.00	762,880.00	1,159,880.00	-	2,640,000.00	-	2,640,000.00	-	2,666,400.00	2,666,500.00
22021004	MEDICAL EXPENSES-LOCAL	7,708,000.00	3,909,760.00	5,944,260.00	8,990,000.00	7,920,000.00	-	7,920,000.00	-	7,999,200.00	7,999,300.00
22021007	WELFARE PACKAGES	14,785,000.00	953,600.00	1,450,000.00	-	528,000.00	-	528,000.00	-	533,300.00	533,400.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	476,800.00	725,000.00	-	528,000.00	-	528,000.00	-	533,300.00	533,400.00
22021009	SPORTING ACTIVITIES	-	-	-	-	660,000.00	-	660,000.00	-	666,600.00	666,700.00
22021010	DIRECT TEACHING & LABORATORY COST	-	-	-	-	264,000.00	-	264,000.00	-	266,700.00	266,800.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	-	-	-	660,000.00	-	660,000.00	-	666,600.00	666,700.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	-	660,000.00	-	660,000.00	-	666,600.00	666,700.00
22021022	YOUTH CORPERS ALLOWANCE	-	-	-	-	660,000.00	-	660,000.00	-	666,600.00	666,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	953,600.00	1,450,000.00	-	895,190.00	-	895,190.00	-	904,200.00	904,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	21,564,000.00	2,298,180.00	3,494,080.00	13,933,570.00	65,440,000.00	-	65,440,000.00	-	66,094,400.00	66,094,500.00
23	**CAPITAL EXPENDITURE**	**-**	**100,000,100.00**	**100,000,100.00**	**-**	**98,000,000.00**	**-**	**98,000,000.00**	**-**	**98,980,000.00**	**99,969,800.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**38,345,000.00**	**38,345,000.00**	**-**	**98,000,000.00**	**-**	**98,000,000.00**	**-**	**98,980,000.00**	**99,969,800.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**38,345,000.00**	**38,345,000.00**	**-**	**98,000,000.00**	**-**	**98,000,000.00**	**-**	**98,980,000.00**	**99,969,800.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23010105	PURCHASE OF MOTOR VEHICLES	-	10,275,000.00	10,275,000.00	-	-	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	10,825,000.00	10,825,000.00	-	-	-	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	1,800,000.00	1,800,000.00	-	-	-	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	1,200,000.00	1,200,000.00	-	-	-	-	-	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	14,245,000.00	14,245,000.00	-	98,000,000.00	-	98,000,000.00	-	98,980,000.00	99,969,800.00
2302	**CONSTRUCTION / PROVISION**	**-**	**61,655,100.00**	**61,655,100.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**61,655,100.00**	**61,655,100.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	61,655,100.00	61,655,100.00	-	-	-	-	-	-	-
032600100100 - Ministry of Justice											
2	**EXPENDITURES**	**3,471,297,784.00**	**6,037,655,060.00**	**8,197,671,560.00**	**5,103,366,785.38**	**9,288,237,880.00**	**(1,000,000,000.00)**	**8,288,237,880.00**	**-**	**8,371,120,380.00**	**8,414,534,070.00**
21	**PERSONNEL COST**	**215,407,335.95**	**433,678,700.00**	**433,678,700.00**	**232,135,446.02**	**350,161,180.00**	**-**	**350,161,180.00**	**-**	**353,662,880.00**	**353,663,070.00**
2101	**SALARY**	**39,121,982.23**	**64,332,700.00**	**64,332,700.00**	**33,724,988.71**	**43,425,690.00**	**-**	**43,425,690.00**	**-**	**43,859,950.00**	**43,859,980.00**
210101	**SALARIES AND WAGES**	**39,121,982.23**	**64,332,700.00**	**64,332,700.00**	**33,724,988.71**	**43,425,690.00**	**-**	**43,425,690.00**	**-**	**43,859,950.00**	**43,859,980.00**
21010101	BASIC-SALARY	39,121,982.23	64,332,700.00	64,332,700.00	33,724,988.71	43,425,690.00	-	43,425,690.00	-	43,859,950.00	43,859,980.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**176,285,353.72**	**369,346,000.00**	**369,346,000.00**	**198,410,457.31**	**306,735,490.00**	**-**	**306,735,490.00**	**-**	**309,802,930.00**	**309,803,090.00**
210201	**ALLOWANCES**	**176,285,353.72**	**369,346,000.00**	**369,346,000.00**	**198,410,457.31**	**305,649,790.00**	**-**	**305,649,790.00**	**-**	**308,706,370.00**	**308,706,520.00**
21020102	HOUSING/RENT ALLOWANCE	30,873,346.10	64,157,700.00	64,157,700.00	22,453,060.70	32,892,510.00	-	32,892,510.00	-	33,221,440.00	33,221,450.00
21020103	TRANSPORT ALLOWANCE	12,440,323.87	22,026,200.00	22,026,200.00	13,454,727.24	17,543,190.00	-	17,543,190.00	-	17,718,630.00	17,718,640.00
21020104	MEAL SUBSIDY	9,307,454.64	16,519,500.00	16,519,500.00	9,916,835.04	12,760,760.00	-	12,760,760.00	-	12,888,370.00	12,888,380.00
21020105	UTILITY ALLOWANCE	12,379,640.43	22,547,600.00	22,547,600.00	11,162,879.34	13,170,890.00	-	13,170,890.00	-	13,302,600.00	13,302,610.00
21020106	ENTERTAINMENT ALLOWANCE	5,428,382.95	10,579,700.00	10,579,700.00	5,965,723.33	7,686,740.00	-	7,686,740.00	-	7,763,610.00	7,763,620.00
21020107	LEAVE ALLOWANCE	395,718.00	1,167,300.00	1,167,300.00	474,727.54	499,280.00	-	499,280.00	-	504,280.00	504,290.00
21020108	DOMESTIC STAFF ALLOWANCE	23,041,383.30	42,912,800.00	42,912,800.00	24,971,739.19	32,569,320.00	-	32,569,320.00	-	32,895,020.00	32,895,030.00
21020112	HARZARD ALLOWANCE	9,307,454.64	20,728,400.00	20,728,400.00	10,007,342.38	13,027,770.00	-	13,027,770.00	-	13,158,050.00	13,158,060.00
21020117	OUTFIT ALLOWANCE	1,343,878.48	4,122,300.00	4,122,300.00	1,236,847.81	1,747,410.00	-	1,747,410.00	-	1,764,890.00	1,764,900.00
21020120	JOURNAL ALLOWANCE	8,142,572.66	18,851,900.00	18,851,900.00	8,867,295.67	11,263,040.00	-	11,263,040.00	-	11,375,680.00	11,375,690.00
21020122	HARDSHIP ALLOWANCE	8,142,572.66	18,851,900.00	18,851,900.00	8,858,844.86	11,263,040.00	-	11,263,040.00	-	11,375,680.00	11,375,690.00
21020128	PERSONAL ASSISTANCE ALLOWANCE	27,141,909.94	17,485,900.00	17,485,900.00	29,857,936.36	32,572,370.00	-	32,572,370.00	-	32,898,100.00	32,898,110.00
21020135	FURNITURE ALLOWANCE	12,215,793.35	17,564,900.00	17,564,900.00	13,172,425.82	17,120,670.00	-	17,120,670.00	-	17,291,880.00	17,291,890.00
21020141	ACCOMMODATION ALLOWANCE	-	-	-	-	37,975,460.00	-	37,975,460.00	-	38,355,220.00	38,355,230.00
21020145	OTHER ALLOWANCES AND BENEFITS	16,124,922.70	91,829,900.00	91,829,900.00	38,010,072.03	63,557,340.00	-	63,557,340.00	-	64,192,920.00	64,192,930.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,085,700.00**	**-**	**1,085,700.00**	**-**	**1,096,560.00**	**1,096,570.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,085,700.00	-	1,085,700.00	-	1,096,560.00	1,096,570.00
22	**OTHER RECURRENT COSTS**	**1,556,030,272.34**	**103,976,360.00**	**1,013,992,860.00**	**1,274,950,886.99**	**4,640,076,700.00**	**(1,000,000,000.00)**	**3,640,076,700.00**	**-**	**3,676,477,500.00**	**3,676,481,200.00**
2202	**OVERHEAD COST**	**1,556,030,272.34**	**103,976,360.00**	**1,013,992,860.00**	**1,274,950,886.99**	**4,640,076,700.00**	**(1,000,000,000.00)**	**3,640,076,700.00**	**-**	**3,676,477,500.00**	**3,676,481,200.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**45,328,050.00**	**7,505,440.00**	**28,458,840.00**	**122,988,200.00**	**155,000,000.00**	**-**	**155,000,000.00**	**-**	**156,550,000.00**	**156,550,400.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	21,582,400.00	4,713,050.00	15,311,650.00	53,518,600.00	45,000,000.00	-	45,000,000.00	-	45,450,000.00	45,450,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,037,300.00	2,592,130.00	12,921,430.00	45,714,600.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	970,000.00	200,260.00	225,760.00	23,755,000.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00

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22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	738,350.00	-	-	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
220202	**UTILITIES - GENERAL**	**275,000.00**	**-**	**-**	**-**	**3,500,000.00**	**-**	**3,500,000.00**	**-**	**3,535,000.00**	**3,535,200.00**
22020203	INTERNET ACCESS CHARGES	275,000.00	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020205	WATER RATES	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,688,150.00**	**1,494,840.00**	**1,684,840.00**	**11,811,000.00**	**22,076,700.00**	**-**	**22,076,700.00**	**-**	**22,297,500.00**	**22,297,900.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,877,750.00	772,780.00	870,980.00	8,311,000.00	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
22020302	BOOKS	274,500.00	67,950.00	76,650.00	-	76,700.00	-	76,700.00	-	77,500.00	77,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	309,000.00	-	-	-	-	-	-	-	-	100.00
22020312	OTHER MATERIALS AND SUPPLIES	2,226,900.00	654,110.00	737,210.00	3,500,000.00	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**66,100,350.00**	**1,804,090.00**	**7,033,590.00**	**30,589,055.00**	**61,700,000.00**	**-**	**61,700,000.00**	**-**	**62,317,000.00**	**62,317,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,121,250.00	339,550.00	382,750.00	1,764,900.00	4,500,000.00	-	4,500,000.00	-	4,545,000.00	4,545,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,279,500.00	32,490.00	36,690.00	6,282,900.00	15,500,000.00	-	15,500,000.00	-	15,655,000.00	15,655,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	51,779,400.00	143,280.00	5,161,480.00	21,674,255.00	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,430,700.00	267,190.00	301,190.00	260,000.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,606,200.00	621,330.00	700,330.00	226,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020406	OTHER MAINTENANCE SERVICES	883,300.00	400,250.00	451,150.00	381,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220205	**TRAINING - GENERAL**	**15,614,200.00**	**2,109,840.00**	**2,377,940.00**	**18,677,200.00**	**324,000,000.00**	**-**	**324,000,000.00**	**-**	**327,240,000.00**	**327,240,300.00**
22020501	LOCAL TRAINING	14,299,800.00	2,074,080.00	2,337,580.00	16,821,200.00	18,000,000.00	-	18,000,000.00	-	18,180,000.00	18,180,100.00
22020503	OTHER TRAININGS	1,314,400.00	35,760.00	40,360.00	1,856,000.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	303,000,100.00
220206	**OTHER SERVICES - GENERAL**	**1,243,600.00**	**190,310.00**	**214,510.00**	**2,187,800.00**	**5,400,000.00**	**-**	**5,400,000.00**	**-**	**5,454,000.00**	**5,454,300.00**
22020601	SECURITY SERVICES	292,000.00	-	-	-	-	-	-	-	-	100.00
22020605	CLEANING & FUMIGATION SERVICES	921,600.00	190,310.00	214,510.00	2,187,800.00	5,200,000.00	-	5,200,000.00	-	5,252,000.00	5,252,100.00
22020606	POSTAGES & COURIER SERVICES	30,000.00	-	-	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**1,269,081,444.56**	**80,633,340.00**	**818,693,940.00**	**858,325,370.00**	**3,533,400,000.00**	**(1,000,000,000.00)**	**2,533,400,000.00**	**-**	**2,558,734,000.00**	**2,558,734,400.00**
22020701	FINANCIAL CONSULTING	765,000.00	476,800.00	537,400.00	450,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	180,000.00	-	-	41,000.00	-	-	-	-	-	100.00
22020703	LEGAL SERVICES	1,036,700,050.65	37,270,550.00	637,270,550.00	592,890,700.00	3,000,000,000.00	(1,000,000,000.00)	2,000,000,000.00	-	2,020,000,000.00	2,020,000,100.00
22020709	OTHER CONSULTING SERVICES	231,436,393.91	42,885,990.00	180,885,990.00	264,943,670.00	532,400,000.00	-	532,400,000.00	-	537,724,000.00	537,724,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,479,300.00**	**319,460.00**	**360,160.00**	**1,613,000.00**	**7,500,000.00**	**-**	**7,500,000.00**	**-**	**7,575,000.00**	**7,575,300.00**
22020801	MOTOR VEHICLE FUEL COST	755,700.00	78,970.00	89,070.00	1,518,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	273,600.00	-	-	-	-	-	-	-	-	100.00
22020803	PLANT / GENERATOR FUEL COST	450,000.00	240,490.00	271,090.00	95,000.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220209	**FINANCIAL CHARGES - GENERAL**	**672,239.35**	**121,680.00**	**137,180.00**	**108,211.99**	**2,500,000.00**	**-**	**2,500,000.00**	**-**	**2,525,000.00**	**2,525,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	672,239.35	121,680.00	137,180.00	108,211.99	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**151,547,938.43**	**9,797,360.00**	**155,031,860.00**	**228,651,050.00**	**525,000,000.00**	**-**	**525,000,000.00**	**-**	**530,250,000.00**	**530,250,700.00**
22021001	REFRESHMENT & MEALS	36,993,557.80	102,520.00	115,620.00	1,920,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	30,000,000.00	1,251,600.00	71,410,600.00	146,700,000.00	400,000,000.00	-	400,000,000.00	-	404,000,000.00	404,000,100.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021007	WELFARE PACKAGES	7,380,000.00	3,290,820.00	20,708,820.00	38,526,600.00	65,000,000.00	-	65,000,000.00	-	65,650,000.00	65,650,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	769,000.00	-	-	-	-	-	-	-	-	100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,150,000.00	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	74,755,380.63	5,152,420.00	62,796,820.00	41,504,450.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
23	**CAPITAL EXPENDITURE**	**1,699,860,175.71**	**5,500,000,000.00**	**6,750,000,000.00**	**3,596,280,452.37**	**4,298,000,000.00**	**-**	**4,298,000,000.00**	**-**	**4,340,980,000.00**	**4,384,389,800.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**1,000,000,000.00**	**450,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**1,000,000,000.00**	**450,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010146	PURCHASE OF ICT EQUPMENTS	-	1,000,000,000.00	450,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**500,000,000.00**	**1,600,000,000.00**	**-**	**1,100,000,000.00**	**-**	**1,100,000,000.00**	**-**	**1,111,000,000.00**	**1,122,110,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**500,000,000.00**	**1,600,000,000.00**	**-**	**1,100,000,000.00**	**-**	**1,100,000,000.00**	**-**	**1,111,000,000.00**	**1,122,110,000.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	500,000,000.00	900,000,000.00	-	800,000,000.00	-	800,000,000.00	-	808,000,000.00	816,080,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	-	700,000,000.00	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
2303	**REHABILITATION / REPAIRS**	**1,699,860,175.71**	**4,000,000,000.00**	**4,700,000,000.00**	**3,596,280,452.37**	**3,198,000,000.00**	**-**	**3,198,000,000.00**	**-**	**3,229,980,000.00**	**3,262,279,800.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**1,699,860,175.71**	**4,000,000,000.00**	**4,700,000,000.00**	**3,596,280,452.37**	**3,198,000,000.00**	**-**	**3,198,000,000.00**	**-**	**3,229,980,000.00**	**3,262,279,800.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,699,860,175.71	4,000,000,000.00	4,700,000,000.00	3,596,280,452.37	3,198,000,000.00	-	3,198,000,000.00	-	3,229,980,000.00	3,262,279,800.00
051300100100 - Ministry of Youth and Sports Development											
2	**EXPENDITURES**	**4,240,967,058.96**	**7,429,449,900.00**	**17,154,696,300.00**	**6,801,160,265.87**	**18,419,026,080.00**	**(500,000,000.00)**	**17,919,026,080.00**	**-**	**18,098,216,590.00**	**18,268,637,500.00**
21	**PERSONNEL COST**	**31,202,564.01**	**39,626,400.00**	**39,626,400.00**	**39,248,450.69**	**45,914,720.00**	**-**	**45,914,720.00**	**-**	**46,373,890.00**	**46,374,000.00**
2101	**SALARY**	**21,074,441.92**	**20,285,900.00**	**20,285,900.00**	**19,916,417.54**	**23,244,900.00**	**-**	**23,244,900.00**	**-**	**23,477,350.00**	**23,477,380.00**
210101	**SALARIES AND WAGES**	**21,074,441.92**	**20,285,900.00**	**20,285,900.00**	**19,916,417.54**	**23,244,900.00**	**-**	**23,244,900.00**	**-**	**23,477,350.00**	**23,477,380.00**
21010101	BASIC-SALARY	21,074,441.92	20,285,900.00	20,285,900.00	19,916,417.54	23,244,900.00	-	23,244,900.00	-	23,477,350.00	23,477,380.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**10,128,122.09**	**19,340,500.00**	**19,340,500.00**	**19,332,033.15**	**22,669,820.00**	**-**	**22,669,820.00**	**-**	**22,896,540.00**	**22,896,620.00**
210201	**ALLOWANCES**	**10,128,122.09**	**19,340,500.00**	**19,340,500.00**	**19,332,033.15**	**22,149,330.00**	**-**	**22,149,330.00**	**-**	**22,370,840.00**	**22,370,910.00**
21020102	HOUSING/RENT ALLOWANCE	3,490,909.97	4,679,400.00	4,679,400.00	4,556,875.87	5,318,460.00	-	5,318,460.00	-	5,371,650.00	5,371,660.00
21020103	TRANSPORT ALLOWANCE	1,263,451.67	1,533,800.00	1,533,800.00	2,026,115.08	2,342,970.00	-	2,342,970.00	-	2,366,400.00	2,366,410.00
21020104	MEAL SUBSIDY	255,680.91	295,200.00	295,200.00	435,278.26	502,950.00	-	502,950.00	-	507,980.00	507,990.00
21020105	UTILITY ALLOWANCE	669,188.14	778,100.00	778,100.00	1,136,223.83	1,320,480.00	-	1,320,480.00	-	1,333,690.00	1,333,700.00
21020107	LEAVE ALLOWANCE	1,484,329.89	2,013,200.00	2,013,200.00	1,991,642.33	2,556,960.00	-	2,556,960.00	-	2,582,530.00	2,582,540.00
21020135	FURNITURE ALLOWANCE	2,674,561.51	3,783,000.00	3,783,000.00	3,368,969.03	3,999,660.00	-	3,999,660.00	-	4,039,660.00	4,039,670.00
21020145	OTHER ALLOWANCES AND BENEFITS	290,000.00	6,257,800.00	6,257,800.00	5,816,928.75	6,107,850.00	-	6,107,850.00	-	6,168,930.00	6,168,940.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**520,490.00**	**-**	**520,490.00**	**-**	**525,700.00**	**525,710.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	520,490.00	-	520,490.00	-	525,700.00	525,710.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22	**OTHER RECURRENT COSTS**	**17,211,010.90**	**231,248,000.00**	**351,574,400.00**	**52,615,992.13**	**1,500,000,000.00**	**(500,000,000.00)**	**1,000,000,000.00**	-	**1,010,000,000.00**	**1,010,002,200.00**
2202	**OVERHEAD COST**	**17,211,010.90**	**231,248,000.00**	**351,574,400.00**	**52,615,992.13**	**1,500,000,000.00**	**(500,000,000.00)**	**1,000,000,000.00**	-	**1,010,000,000.00**	**1,010,002,200.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**6,794,400.00**	**10,329,900.00**	**1,685,500.00**	**7,000,000.00**	**-**	**7,000,000.00**	-	**7,070,000.00**	**7,070,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	5,006,400.00	7,611,500.00	100,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	1,788,000.00	2,718,400.00	1,585,500.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220202	**UTILITIES - GENERAL**	**-**	**1,192,000.00**	**1,812,300.00**	**20,000.00**	**500,000.00**	**-**	**500,000.00**	-	**505,000.00**	**505,100.00**
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	1,192,000.00	1,812,300.00	20,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**245,510.00**	**298,000.00**	**453,200.00**	**352,700.00**	**2,000,000.00**	**-**	**2,000,000.00**	-	**2,020,000.00**	**2,020,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	245,510.00	298,000.00	453,200.00	352,700.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**74,620.00**	**34,627,600.00**	**52,645,400.00**	**31,100.00**	**35,150,000.00**	**-**	**35,150,000.00**	-	**35,501,500.00**	**35,501,800.00**
22020402	MAINTENANCE OF OFFICE FURNITURE	36,820.00	4,768,000.00	7,249,000.00	31,100.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	37,800.00	59,600.00	90,700.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	-	29,800,000.00	45,305,700.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
220205	**TRAINING - GENERAL**	**-**	**29,800,000.00**	**45,305,700.00**	**78,000.00**	**30,000,000.00**	**-**	**30,000,000.00**	-	**30,300,000.00**	**30,300,100.00**
22020501	LOCAL TRAINING	-	29,800,000.00	45,305,700.00	78,000.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
220206	**OTHER SERVICES - GENERAL**	**2,009,260.00**	**1,871,440.00**	**2,845,540.00**	**1,614,500.00**	**4,120,000.00**	**-**	**4,120,000.00**	-	**4,161,200.00**	**4,161,500.00**
22020605	CLEANING & FUMIGATION SERVICES	78,000.00	59,600.00	90,700.00	60,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020606	POSTAGES & COURIER SERVICES	-	23,840.00	36,440.00	17,000.00	20,000.00	-	20,000.00	-	20,200.00	20,300.00
22020607	OFFICE SUPPORT SERVICES	1,931,260.00	1,788,000.00	2,718,400.00	1,537,500.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**46,488,000.00**	**70,676,900.00**	**-**	**46,000,000.00**	**-**	**46,000,000.00**	-	**46,460,000.00**	**46,460,100.00**
22020709	OTHER CONSULTING SERVICES	-	46,488,000.00	70,676,900.00	-	46,000,000.00	-	46,000,000.00	-	46,460,000.00	46,460,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**179,200.00**	**989,360.00**	**1,504,460.00**	**891,500.00**	**2,100,000.00**	**-**	**2,100,000.00**	-	**2,121,000.00**	**2,121,200.00**
22020801	MOTOR VEHICLE FUEL COST	165,000.00	894,000.00	1,359,300.00	758,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020803	PLANT / GENERATOR FUEL COST	14,200.00	95,360.00	145,160.00	133,500.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**18,510.90**	**47,680.00**	**72,580.00**	**26,164.13**	**100,000.00**	**-**	**100,000.00**	-	**101,000.00**	**101,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	18,510.90	47,680.00	72,580.00	26,164.13	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**14,683,910.00**	**109,139,520.00**	**165,928,420.00**	**47,916,528.00**	**1,373,030,000.00**	**(500,000,000.00)**	**873,030,000.00**	-	**881,760,300.00**	**881,761,000.00**
22021001	REFRESHMENT & MEALS	37,250.00	23,840.00	36,440.00	52,500.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	23,840.00	36,440.00	20,000.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22021003	PUBLICITY & ADVERTISEMENTS	-	23,840.00	36,440.00	15,000.00	30,000.00	-	30,000.00	-	30,300.00	30,400.00
22021007	WELFARE PACKAGES	12,410,160.00	8,940,000.00	13,591,800.00	7,415,500.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22021009	SPORTING ACTIVITIES	50,000.00	29,800,000.00	45,305,700.00	-	1,292,850,000.00	(500,000,000.00)	792,850,000.00	-	800,778,500.00	800,778,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	80,000.00	11,920,000.00	18,122,400.00	387,200.00	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,120,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,106,500.00	58,408,000.00	88,799,200.00	40,026,328.00	58,000,000.00	-	58,000,000.00	-	58,580,000.00	58,580,100.00
23	**CAPITAL EXPENDITURE**	**4,192,553,484.05**	**7,158,575,500.00**	**16,763,495,500.00**	**6,709,295,823.05**	**16,873,111,360.00**	**-**	**16,873,111,360.00**	-	**17,041,842,700.00**	**17,212,261,300.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2302	**CONSTRUCTION / PROVISION**	**4,192,553,484.05**	**7,158,575,500.00**	**16,763,495,500.00**	**6,709,295,823.05**	**16,873,111,360.00**	**-**	**16,873,111,360.00**	**-**	**17,041,842,700.00**	**17,212,261,300.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**4,192,553,484.05**	**7,158,575,500.00**	**16,763,495,500.00**	**6,709,295,823.05**	**16,873,111,360.00**	**-**	**16,873,111,360.00**	**-**	**17,041,842,700.00**	**17,212,261,300.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	300,000,000.00	8,854,920,000.00	2,881,866,302.71	9,362,716,170.00	-	9,362,716,170.00	-	9,456,343,500.00	9,550,907,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	4,192,553,484.05	6,858,575,500.00	7,908,575,500.00	3,827,429,520.34	7,510,395,190.00	-	7,510,395,190.00	-	7,585,499,200.00	7,661,354,300.00
051305100100 - Sports Council											
2	**EXPENDITURES**	**191,934,120.71**	**132,930,550.00**	**146,516,550.00**	**398,288,099.47**	**452,727,910.00**	**-**	**452,727,910.00**	**-**	**457,255,710.00**	**457,260,050.00**
21	**PERSONNEL COST**	**63,084,263.58**	**86,828,400.00**	**86,828,400.00**	**99,498,655.47**	**132,544,410.00**	**-**	**132,544,410.00**	**-**	**133,869,910.00**	**133,870,050.00**
2101	**SALARY**	**35,889,154.78**	**48,184,000.00**	**48,184,000.00**	**49,867,226.32**	**55,018,950.00**	**-**	**55,018,950.00**	**-**	**55,569,140.00**	**55,569,170.00**
210101	**SALARIES AND WAGES**	**35,889,154.78**	**48,184,000.00**	**48,184,000.00**	**49,867,226.32**	**55,018,950.00**	**-**	**55,018,950.00**	**-**	**55,569,140.00**	**55,569,170.00**
21010101	BASIC-SALARY	35,889,154.78	48,184,000.00	48,184,000.00	49,867,226.32	55,018,950.00	-	55,018,950.00	-	55,569,140.00	55,569,170.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**27,195,108.80**	**38,644,400.00**	**38,644,400.00**	**49,631,429.15**	**77,525,460.00**	**-**	**77,525,460.00**	**-**	**78,300,770.00**	**78,300,880.00**
210201	**ALLOWANCES**	**27,195,108.80**	**38,644,400.00**	**38,644,400.00**	**49,631,429.15**	**76,149,960.00**	**-**	**76,149,960.00**	**-**	**76,911,510.00**	**76,911,610.00**
21020102	HOUSING/RENT ALLOWANCE	7,620,683.70	11,027,100.00	11,027,100.00	10,953,928.63	12,588,350.00	-	12,588,350.00	-	12,714,240.00	12,714,250.00
21020103	TRANSPORT ALLOWANCE	2,463,295.05	3,208,300.00	3,208,300.00	4,314,004.84	4,961,360.00	-	4,961,360.00	-	5,010,980.00	5,010,990.00
21020104	MEAL SUBSIDY	412,201.72	520,900.00	520,900.00	759,429.41	875,700.00	-	875,700.00	-	884,460.00	884,470.00
21020105	UTILITY ALLOWANCE	1,463,149.63	1,827,000.00	1,827,000.00	2,653,832.32	3,049,830.00	-	3,049,830.00	-	3,080,330.00	3,080,340.00
21020106	ENTERTAINMENT ALLOWANCE	150,859.14	381,400.00	381,400.00	237,323.02	269,640.00	-	269,640.00	-	272,340.00	272,350.00
21020107	LEAVE ALLOWANCE	3,173,582.29	4,557,000.00	4,557,000.00	4,787,556.37	5,663,490.00	-	5,663,490.00	-	5,720,130.00	5,720,140.00
21020108	DOMESTIC STAFF ALLOWANCE	4,723,336.20	6,124,000.00	6,124,000.00	7,334,193.58	8,298,150.00	-	8,298,150.00	-	8,381,140.00	8,381,150.00
21020123	RESPONSIBILITY ALLOWANCE	180,000.00	304,600.00	304,600.00	180,000.00	209,370.00	-	209,370.00	-	211,470.00	211,480.00
21020135	FURNITURE ALLOWANCE	6,408,001.07	8,985,900.00	8,985,900.00	9,181,160.98	10,548,830.00	-	10,548,830.00	-	10,654,320.00	10,654,330.00
21020145	OTHER ALLOWANCES AND BENEFITS	600,000.00	1,708,200.00	1,708,200.00	9,230,000.00	29,685,240.00	-	29,685,240.00	-	29,982,100.00	29,982,110.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**1,375,500.00**	**-**	**1,375,500.00**	**-**	**1,389,260.00**	**1,389,270.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	1,375,500.00	-	1,375,500.00	-	1,389,260.00	1,389,270.00
22	**OTHER RECURRENT COSTS**	**128,849,857.13**	**26,102,150.00**	**39,688,150.00**	**298,789,444.00**	**320,183,500.00**	**-**	**320,183,500.00**	**-**	**323,385,800.00**	**323,390,000.00**
2202	**OVERHEAD COST**	**128,849,857.13**	**26,102,150.00**	**39,688,150.00**	**298,789,444.00**	**320,183,500.00**	**-**	**320,183,500.00**	**-**	**323,385,800.00**	**323,390,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**24,402,246.97**	**2,535,160.00**	**3,854,660.00**	**85,047,887.75**	**90,209,400.00**	**-**	**90,209,400.00**	**-**	**91,111,500.00**	**91,111,900.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	155,000.00	418,640.00	636,540.00	376,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,095,270.00	1,430,400.00	2,174,800.00	56,279,787.75	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	209,320.00	318,320.00	-	209,400.00	-	209,400.00	-	211,500.00	211,600.00
22020105	HOTEL ACCOMMODATION - LOCAL	2,151,976.97	476,800.00	725,000.00	28,392,100.00	49,500,000.00	-	49,500,000.00	-	49,995,000.00	49,995,100.00
220202	**UTILITIES - GENERAL**	**180,000.00**	**432,000.00**	**657,200.00**	**657,000.00**	**780,000.00**	**-**	**780,000.00**	**-**	**787,800.00**	**788,200.00**
22020201	ELECTRICITY CHARGES	-	125,880.00	191,480.00	265,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020202	TELEPHONE CHARGES	-	12,880.00	19,680.00	-	30,000.00	-	30,000.00	-	30,300.00	30,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	125,880.00	191,480.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020205	WATER RATES	180,000.00	167,360.00	254,560.00	392,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**5,204,800.00**	**2,051,720.00**	**3,120,020.00**	**6,356,900.00**	**7,660,700.00**	**-**	**7,660,700.00**	**-**	**7,737,400.00**	**7,738,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,017,000.00	209,320.00	318,320.00	100,000.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	293,240.00	445,940.00	500,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	34,000.00	209,320.00	318,320.00	159,400.00	209,400.00	-	209,400.00	-	211,500.00	211,600.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,352,100.00	251,280.00	382,180.00	80,000.00	251,300.00	-	251,300.00	-	253,900.00	254,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	651,700.00	418,640.00	636,540.00	1,665,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	418,640.00	636,540.00	2,672,500.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	150,000.00	251,280.00	382,180.00	1,180,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**132,000.00**	**1,655,960.00**	**2,518,260.00**	**89,800.00**	**1,490,000.00**	**-**	**1,490,000.00**	**-**	**1,504,900.00**	**1,505,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	251,280.00	382,180.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	418,640.00	636,540.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	274,160.00	416,960.00	70,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	85,000.00	418,640.00	636,540.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	47,000.00	83,920.00	127,720.00	-	90,000.00	-	90,000.00	-	90,900.00	91,000.00
22020406	OTHER MAINTENANCE SERVICES	-	209,320.00	318,320.00	19,800.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220205	**TRAINING - GENERAL**	**100,000.00**	**293,240.00**	**446,040.00**	**-**	**200,000.00**	**-**	**200,000.00**	**-**	**202,000.00**	**202,200.00**
22020501	LOCAL TRAINING	100,000.00	125,880.00	191,480.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020502	INTERNATIONAL TRAINING	-	167,360.00	254,560.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220206	**OTHER SERVICES - GENERAL**	**51,100.00**	**268,920.00**	**409,220.00**	**4,859,000.00**	**6,592,000.00**	**-**	**6,592,000.00**	**-**	**6,658,000.00**	**6,658,300.00**
22020605	CLEANING & FUMIGATION SERVICES	26,100.00	83,920.00	127,720.00	16,000.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020606	POSTAGES & COURIER SERVICES	-	41,960.00	63,960.00	-	42,000.00	-	42,000.00	-	42,500.00	42,600.00
22020607	OFFICE SUPPORT SERVICES	25,000.00	143,040.00	217,540.00	4,843,000.00	6,500,000.00	-	6,500,000.00	-	6,565,000.00	6,565,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**230,780.00**	**351,180.00**	**100,000.00**	**305,000.00**	**-**	**305,000.00**	**-**	**308,200.00**	**308,500.00**
22020701	FINANCIAL CONSULTING	-	62,940.00	95,740.00	-	63,000.00	-	63,000.00	-	63,700.00	63,800.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	41,960.00	63,960.00	-	42,000.00	-	42,000.00	-	42,500.00	42,600.00
22020703	LEGAL SERVICES	-	125,880.00	191,480.00	100,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**223,000.00**	**670,400.00**	**1,019,500.00**	**11,540,900.82**	**3,875,900.00**	**-**	**3,875,900.00**	**-**	**3,914,700.00**	**3,915,000.00**
22020801	MOTOR VEHICLE FUEL COST	203,000.00	418,640.00	636,540.00	11,339,900.82	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	125,880.00	191,480.00	181,000.00	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22020803	PLANT / GENERATOR FUEL COST	20,000.00	125,880.00	191,480.00	20,000.00	125,900.00	-	125,900.00	-	127,200.00	127,300.00
220209	**FINANCIAL CHARGES - GENERAL**	**384,335.74**	**20,980.00**	**31,980.00**	**282,601.78**	**200,000.00**	**-**	**200,000.00**	**-**	**202,000.00**	**202,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	384,335.74	20,980.00	31,980.00	282,601.78	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**98,172,374.42**	**17,942,990.00**	**27,280,090.00**	**189,855,353.65**	**208,870,500.00**	**-**	**208,870,500.00**	**-**	**210,959,300.00**	**210,960,200.00**
22021001	REFRESHMENT & MEALS	469,000.00	418,640.00	636,540.00	4,104,000.00	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021002	HONORARIUM & SITTING ALLOWANCE	10,228,200.00	418,640.00	636,540.00	170,000.00	418,700.00	-	418,700.00	-	422,900.00	423,000.00
22021003	PUBLICITY & ADVERTISEMENTS	34,000.00	418,640.00	636,540.00	3,890,800.00	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
22021004	MEDICAL EXPENSES-LOCAL	24,500.00	418,640.00	636,540.00	1,895,000.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22021007	WELFARE PACKAGES	1,858,500.00	627,950.00	954,850.00	11,429,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	125,880.00	191,480.00	-	125,900.00	-	125,900.00	-	127,200.00	127,300.00
22021009	SPORTING ACTIVITIES	72,823,474.42	14,304,000.00	21,746,900.00	137,831,526.78	132,700,000.00	-	132,700,000.00	-	134,027,000.00	134,027,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	100,000.00	125,880.00	191,480.00	-	125,900.00	-	125,900.00	-	127,200.00	127,300.00
22021025	OTHER MISCELLANEOUS EXPENSES	12,634,700.00	1,084,720.00	1,649,220.00	30,535,026.87	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
23	**CAPITAL EXPENDITURE**	**-**	**20,000,000.00**	**20,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**15,000,000.00**	**15,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**15,000,000.00**	**15,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
051305300100 - Adamawa United Foot Ball Club											
2	**EXPENDITURES**	**218,196,206.55**	**167,215,470.00**	**254,053,670.00**	**424,756,634.78**	**780,279,540.00**	**-**	**780,279,540.00**	**-**	**788,085,170.00**	**788,090,090.00**
21	**PERSONNEL COST**	**-**	**335,400.00**	**335,400.00**	**10,407,000.00**	**32,322,140.00**	**-**	**32,322,140.00**	**-**	**32,645,370.00**	**32,645,390.00**
2101	**SALARY**	-	-	-	-	-	-	-	-	-	**10.00**
210101	**SALARIES AND WAGES**	**-**	-	-	-	-	-	-	-	-	**10.00**
21010101	BASIC-SALARY	-	-	-	-	-	-	-	-	-	10.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**335,400.00**	**335,400.00**	**10,407,000.00**	**32,322,140.00**	**-**	**32,322,140.00**	**-**	**32,645,370.00**	**32,645,380.00**
210201	**ALLOWANCES**	**-**	**335,400.00**	**335,400.00**	**10,407,000.00**	**32,322,140.00**	**-**	**32,322,140.00**	**-**	**32,645,370.00**	**32,645,380.00**
21020145	OTHER ALLOWANCES AND BENEFITS	-	335,400.00	335,400.00	10,407,000.00	32,322,140.00	-	32,322,140.00	-	32,645,370.00	32,645,380.00
22	**OTHER RECURRENT COSTS**	**218,196,206.55**	**166,880,070.00**	**253,718,270.00**	**414,349,634.78**	**747,957,400.00**	**-**	**747,957,400.00**	**-**	**755,439,800.00**	**755,444,700.00**
2202	**OVERHEAD COST**	**218,196,206.55**	**166,880,070.00**	**253,718,270.00**	**414,349,634.78**	**747,957,400.00**	**-**	**747,957,400.00**	**-**	**755,439,800.00**	**755,444,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**9,000,000.00**	**6,598,920.00**	**10,033,120.00**	**5,344,500.00**	**54,589,000.00**	**-**	**54,589,000.00**	**-**	**55,135,100.00**	**55,135,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,350,000.00	1,788,000.00	2,718,400.00	300,000.00	18,056,200.00	-	18,056,200.00	-	18,236,800.00	18,236,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,100,000.00	2,240,960.00	3,407,160.00	4,004,500.00	18,577,200.00	-	18,577,200.00	-	18,763,000.00	18,763,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	996,520.00	1,515,120.00	-	1,146,000.00	-	1,146,000.00	-	1,157,500.00	1,157,600.00
22020105	HOTEL ACCOMMODATION - LOCAL	800,000.00	786,720.00	1,196,220.00	40,000.00	15,904,800.00	-	15,904,800.00	-	16,063,900.00	16,064,000.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	750,000.00	786,720.00	1,196,220.00	1,000,000.00	904,800.00	-	904,800.00	-	913,900.00	914,000.00
220202	**UTILITIES - GENERAL**	**50,000.00**	**547,570.00**	**833,170.00**	**230,000.00**	**630,000.00**	**-**	**630,000.00**	**-**	**636,700.00**	**637,200.00**
22020201	ELECTRICITY CHARGES	50,000.00	262,240.00	398,840.00	180,000.00	301,600.00	-	301,600.00	-	304,700.00	304,800.00
22020202	TELEPHONE CHARGES	-	104,900.00	159,600.00	-	120,700.00	-	120,700.00	-	122,000.00	122,100.00
22020203	INTERNET ACCESS CHARGES	-	104,900.00	159,600.00	-	120,700.00	-	120,700.00	-	122,000.00	122,100.00

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22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	52,450.00	79,850.00	-	60,400.00	-	60,400.00	-	61,100.00	61,200.00
22020205	WATER RATES	-	23,080.00	35,280.00	50,000.00	26,600.00	-	26,600.00	-	26,900.00	27,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,631,000.00**	**5,218,590.00**	**7,934,890.00**	**466,500.00**	**6,001,800.00**	**-**	**6,001,800.00**	**-**	**6,062,300.00**	**6,063,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	306,000.00	524,480.00	797,580.00	41,500.00	603,200.00	-	603,200.00	-	609,300.00	609,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	78,680.00	119,680.00	-	90,500.00	-	90,500.00	-	91,500.00	91,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	52,450.00	79,850.00	-	60,400.00	-	60,400.00	-	61,100.00	61,200.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,051,000.00	839,170.00	1,275,870.00	425,000.00	965,100.00	-	965,100.00	-	974,800.00	974,900.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	352,000.00	839,170.00	1,275,870.00	-	965,100.00	-	965,100.00	-	974,800.00	974,900.00
22020309	UNIFORMS & OTHER CLOTHING	1,200,000.00	1,573,440.00	2,392,240.00	-	1,809,500.00	-	1,809,500.00	-	1,827,600.00	1,827,700.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,500,000.00	1,048,960.00	1,594,960.00	-	1,206,400.00	-	1,206,400.00	-	1,218,500.00	1,218,600.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	222,000.00	262,240.00	398,840.00	-	301,600.00	-	301,600.00	-	304,700.00	304,800.00
220204	**MAINTENANCE SERVICES - GENERAL**	**6,559,800.00**	**5,507,040.00**	**8,373,340.00**	**4,801,884.06**	**6,333,300.00**	**-**	**6,333,300.00**	**-**	**6,396,900.00**	**6,397,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,920,000.00	1,311,200.00	1,993,600.00	170,000.00	1,507,900.00	-	1,507,900.00	-	1,523,000.00	1,523,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	262,240.00	398,840.00	-	301,600.00	-	301,600.00	-	304,700.00	304,800.00
22020403	MAINTENANCE OF OFFICE FURNITURE	2,370,800.00	1,573,440.00	2,392,240.00	-	1,809,500.00	-	1,809,500.00	-	1,827,600.00	1,827,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	786,720.00	1,196,220.00	-	904,800.00	-	904,800.00	-	913,900.00	914,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	189,000.00	262,240.00	398,840.00	2,241,000.00	301,600.00	-	301,600.00	-	304,700.00	304,800.00
22020406	OTHER MAINTENANCE SERVICES	1,080,000.00	1,311,200.00	1,993,600.00	2,390,884.06	1,507,900.00	-	1,507,900.00	-	1,523,000.00	1,523,100.00
220205	**TRAINING - GENERAL**	**4,779,000.00**	**3,409,120.00**	**5,183,220.00**	**4,230,000.00**	**3,920,600.00**	**-**	**3,920,600.00**	**-**	**3,959,900.00**	**3,960,100.00**
22020501	LOCAL TRAINING	2,179,000.00	1,573,440.00	2,392,240.00	2,000,000.00	1,809,500.00	-	1,809,500.00	-	1,827,600.00	1,827,700.00
22020502	INTERNATIONAL TRAINING	2,600,000.00	1,835,680.00	2,790,980.00	2,230,000.00	2,111,100.00	-	2,111,100.00	-	2,132,300.00	2,132,400.00
220206	**OTHER SERVICES - GENERAL**	**6,595,000.00**	**6,241,320.00**	**9,489,820.00**	**3,726,000.00**	**24,220,700.00**	**-**	**24,220,700.00**	**-**	**24,463,400.00**	**24,464,100.00**
22020601	SECURITY SERVICES	465,000.00	944,070.00	1,435,370.00	-	1,085,700.00	-	1,085,700.00	-	1,096,600.00	1,096,700.00
22020602	OFFICE RENT	2,000,000.00	1,311,200.00	1,993,600.00	-	550,800.00	-	550,800.00	-	556,400.00	556,500.00
22020603	RESIDENTIAL RENT	-	524,480.00	797,580.00	-	6,603,200.00	-	6,603,200.00	-	6,669,300.00	6,669,400.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	262,240.00	398,840.00	-	301,600.00	-	301,600.00	-	304,700.00	304,800.00
22020605	CLEANING & FUMIGATION SERVICES	510,000.00	524,480.00	797,580.00	400,000.00	603,200.00	-	603,200.00	-	609,300.00	609,400.00
22020606	POSTAGES & COURIER SERVICES	-	52,450.00	79,850.00	-	60,400.00	-	60,400.00	-	61,100.00	61,200.00
22020607	OFFICE SUPPORT SERVICES	3,620,000.00	2,622,400.00	3,987,000.00	3,326,000.00	15,015,800.00	-	15,015,800.00	-	15,166,000.00	15,166,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**288,480.00**	**438,780.00**	**-**	**331,900.00**	**-**	**331,900.00**	**-**	**335,500.00**	**335,800.00**
22020701	FINANCIAL CONSULTING	-	78,680.00	119,680.00	-	90,500.00	-	90,500.00	-	91,500.00	91,600.00

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22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	52,450.00	79,850.00	-	60,400.00	-	60,400.00	-	61,100.00	61,200.00
22020703	LEGAL SERVICES	-	157,350.00	239,250.00	-	181,000.00	-	181,000.00	-	182,900.00	183,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**200,000.00**	**1,576,590.00**	**2,397,490.00**	**1,312,000.00**	**1,813,200.00**	**-**	**1,813,200.00**	**-**	**1,831,500.00**	**1,831,800.00**
22020801	MOTOR VEHICLE FUEL COST	200,000.00	1,048,960.00	1,594,960.00	1,312,000.00	1,206,400.00	-	1,206,400.00	-	1,218,500.00	1,218,600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	265,390.00	403,690.00	-	305,200.00	-	305,200.00	-	308,300.00	308,400.00
22020803	PLANT / GENERATOR FUEL COST	-	262,240.00	398,840.00	-	301,600.00	-	301,600.00	-	304,700.00	304,800.00
220209	**FINANCIAL CHARGES - GENERAL**	**146,706.55**	**2,622,400.00**	**3,987,000.00**	**1,858,745.45**	**5,015,800.00**	**-**	**5,015,800.00**	**-**	**5,066,000.00**	**5,066,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	146,706.55	2,622,400.00	3,987,000.00	1,858,745.45	5,015,800.00	-	5,015,800.00	-	5,066,000.00	5,066,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**186,234,700.00**	**134,870,040.00**	**205,047,440.00**	**392,380,005.27**	**645,101,100.00**	**-**	**645,101,100.00**	**-**	**651,552,500.00**	**651,553,400.00**
22021001	REFRESHMENT & MEALS	-	1,048,960.00	1,594,960.00	-	1,206,400.00	-	1,206,400.00	-	1,218,500.00	1,218,600.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	1,048,960.00	1,594,960.00	940,000.00	1,206,400.00	-	1,206,400.00	-	1,218,500.00	1,218,600.00
22021003	PUBLICITY & ADVERTISEMENTS	-	157,350.00	239,250.00	-	181,000.00	-	181,000.00	-	182,900.00	183,000.00
22021004	MEDICAL EXPENSES-LOCAL	300,000.00	1,048,960.00	1,594,960.00	-	1,206,400.00	-	1,206,400.00	-	1,218,500.00	1,218,600.00
22021007	WELFARE PACKAGES	46,207,000.00	30,419,840.00	46,248,140.00	75,815,584.06	194,982,900.00	-	194,982,900.00	-	196,932,800.00	196,932,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,311,200.00	1,993,600.00	950,442.03	1,507,900.00	-	1,507,900.00	-	1,523,000.00	1,523,100.00
22021009	SPORTING ACTIVITIES	111,918,500.00	81,652,000.00	124,137,600.00	266,726,327.00	383,899,800.00	-	383,899,800.00	-	387,738,800.00	387,738,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,428,000.00	1,048,960.00	1,594,960.00	600,000.00	1,206,400.00	-	1,206,400.00	-	1,218,500.00	1,218,600.00
22021025	OTHER MISCELLANEOUS EXPENSES	26,381,200.00	17,133,810.00	26,049,010.00	47,347,652.18	59,703,900.00	-	59,703,900.00	-	60,301,000.00	60,301,100.00
051400100100 - Ministry of Women Affairs											
2	**EXPENDITURES**	**278,870,814.22**	**7,874,330,300.00**	**5,276,552,200.00**	**571,712,604.79**	**2,941,745,370.00**	**-**	**2,941,745,370.00**	**##########**	**2,971,166,060.00**	**2,993,810,490.00**
21	**PERSONNEL COST**	**145,162,731.77**	**302,810,200.00**	**302,810,200.00**	**217,169,536.11**	**265,363,170.00**	**-**	**265,363,170.00**	**-**	**268,016,860.00**	**268,016,990.00**
2101	**SALARY**	**89,826,175.45**	**226,704,800.00**	**226,704,800.00**	**127,238,669.21**	**150,750,080.00**	**-**	**150,750,080.00**	**-**	**152,257,590.00**	**152,257,620.00**
210101	**SALARIES AND WAGES**	**89,826,175.45**	**226,704,800.00**	**226,704,800.00**	**127,238,669.21**	**150,750,080.00**	**-**	**150,750,080.00**	**-**	**152,257,590.00**	**152,257,620.00**
21010101	BASIC-SALARY	89,826,175.45	226,704,800.00	226,704,800.00	127,238,669.21	150,750,080.00	-	150,750,080.00	-	152,257,590.00	152,257,620.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**55,336,556.32**	**76,105,400.00**	**76,105,400.00**	**89,930,866.90**	**114,613,090.00**	**-**	**114,613,090.00**	**-**	**115,759,270.00**	**115,759,370.00**
210201	**ALLOWANCES**	**55,336,556.32**	**76,105,400.00**	**76,105,400.00**	**89,930,866.90**	**110,844,320.00**	**-**	**110,844,320.00**	**-**	**111,952,810.00**	**111,952,900.00**
21020102	HOUSING/RENT ALLOWANCE	19,221,306.37	25,182,300.00	25,182,300.00	29,112,206.01	34,491,660.00	-	34,491,660.00	-	34,836,580.00	34,836,590.00
21020103	TRANSPORT ALLOWANCE	9,130,374.20	10,808,700.00	10,808,700.00	16,017,317.51	18,854,750.00	-	18,854,750.00	-	19,043,300.00	19,043,310.00
21020104	MEAL SUBSIDY	1,910,141.51	2,366,900.00	2,366,900.00	3,442,761.64	4,059,090.00	-	4,059,090.00	-	4,099,690.00	4,099,700.00
21020105	UTILITY ALLOWANCE	4,521,999.10	5,201,700.00	5,201,700.00	8,092,896.23	9,552,380.00	-	9,552,380.00	-	9,647,910.00	9,647,920.00
21020106	ENTERTAINMENT ALLOWANCE	85,008.49	136,500.00	136,500.00	102,028.64	118,650.00	-	118,650.00	-	119,840.00	119,850.00
21020107	LEAVE ALLOWANCE	8,067,712.81	10,784,500.00	10,784,500.00	12,692,540.20	14,740,530.00	-	14,740,530.00	-	14,887,940.00	14,887,950.00
21020108	DOMESTIC STAFF ALLOWANCE	2,673,968.14	4,323,400.00	4,323,400.00	2,993,548.40	3,486,950.00	-	3,486,950.00	-	3,521,820.00	3,521,830.00
21020135	FURNITURE ALLOWANCE	7,896,045.70	10,248,000.00	10,248,000.00	11,660,639.52	14,234,010.00	-	14,234,010.00	-	14,376,360.00	14,376,370.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,830,000.00	7,053,400.00	7,053,400.00	5,816,928.75	11,306,300.00	-	11,306,300.00	-	11,419,370.00	11,419,380.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**3,768,770.00**	**-**	**3,768,770.00**	**-**	**3,806,460.00**	**3,806,470.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	3,768,770.00	-	3,768,770.00	-	3,806,460.00	3,806,470.00
22	**OTHER RECURRENT COSTS**	**117,757,582.45**	**71,520,100.00**	**108,742,000.00**	**255,001,467.25**	**435,002,200.00**	**-**	**435,002,200.00**	**-**	**439,355,400.00**	**439,361,600.00**
2202	**OVERHEAD COST**	**117,757,582.45**	**71,520,100.00**	**108,742,000.00**	**255,001,467.25**	**435,002,200.00**	**-**	**435,002,200.00**	**-**	**439,355,400.00**	**439,361,600.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,006,800.00**	**2,562,800.00**	**3,896,900.00**	**13,193,400.00**	**9,138,500.00**	**-**	**9,138,500.00**	**-**	**9,230,000.00**	**9,230,500.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,006,800.00	1,490,000.00	2,265,400.00	13,193,400.00	8,065,700.00	-	8,065,700.00	-	8,146,400.00	8,146,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	596,000.00	906,200.00	-	596,000.00	-	596,000.00	-	602,000.00	602,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	238,400.00	362,500.00	-	238,400.00	-	238,400.00	-	240,800.00	240,900.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	119,200.00	181,400.00	-	119,200.00	-	119,200.00	-	120,400.00	120,500.00
22020109	PER-DIEM/ESTACODES	-	119,200.00	181,400.00	-	119,200.00	-	119,200.00	-	120,400.00	120,500.00
220202	**UTILITIES - GENERAL**	**-**	**407,690.00**	**620,890.00**	**-**	**408,100.00**	**-**	**408,100.00**	**-**	**412,600.00**	**413,400.00**
22020201	ELECTRICITY CHARGES	-	52,450.00	79,850.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020202	TELEPHONE CHARGES	-	26,230.00	40,030.00	-	26,300.00	-	26,300.00	-	26,600.00	26,700.00
22020203	INTERNET ACCESS CHARGES	-	52,450.00	79,850.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	52,450.00	79,850.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020205	WATER RATES	-	26,230.00	40,030.00	-	26,300.00	-	26,300.00	-	26,600.00	26,700.00
22020206	SEWERAGE CHARGES	-	26,230.00	40,030.00	-	26,300.00	-	26,300.00	-	26,600.00	26,700.00
22020207	LEASED COMMUNICATION LINES(S)	-	119,200.00	181,400.00	-	119,200.00	-	119,200.00	-	120,400.00	120,500.00
22020209	OTHER UTILITY CHARGES	-	52,450.00	79,850.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**16,369,600.00**	**12,852,170.00**	**19,540,870.00**	**26,951,500.00**	**28,510,900.00**	**-**	**28,510,900.00**	**-**	**28,796,500.00**	**28,797,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	119,200.00	181,400.00	-	119,200.00	-	119,200.00	-	120,400.00	120,500.00
22020302	BOOKS	-	26,230.00	40,030.00	-	26,300.00	-	26,300.00	-	26,600.00	26,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	52,450.00	79,850.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	26,230.00	40,030.00	-	26,300.00	-	26,300.00	-	26,600.00	26,700.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	26,230.00	40,030.00	-	26,300.00	-	26,300.00	-	26,600.00	26,700.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	52,450.00	79,850.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020309	UNIFORMS & OTHER CLOTHING	-	52,450.00	79,850.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	52,450.00	79,850.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	16,369,600.00	11,920,000.00	18,122,400.00	26,951,500.00	27,578,300.00	-	27,578,300.00	-	27,854,100.00	27,854,200.00
22020312	OTHER MATERIALS AND SUPPLIES	-	524,480.00	797,580.00	-	524,500.00	-	524,500.00	-	529,800.00	529,900.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**2,604,530.00**	**3,960,430.00**	**90,000.00**	**2,604,700.00**	**-**	**2,604,700.00**	**-**	**2,631,100.00**	**2,631,700.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	157,350.00	239,250.00	-	157,400.00	-	157,400.00	-	159,000.00	159,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	524,480.00	797,580.00	-	524,500.00	-	524,500.00	-	529,800.00	529,900.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	1,192,000.00	1,812,300.00	-	1,192,000.00	-	1,192,000.00	-	1,204,000.00	1,204,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	101,320.00	154,120.00	-	101,400.00	-	101,400.00	-	102,500.00	102,600.00

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22020405	MAINTENANCE OF PLANTS/GENERATORS	-	104,900.00	159,600.00	90,000.00	104,900.00	-	104,900.00	-	106,000.00	106,100.00
22020406	OTHER MAINTENANCE SERVICES	-	524,480.00	797,580.00	-	524,500.00	-	524,500.00	-	529,800.00	529,900.00
220205	**TRAINING - GENERAL**	**1,530,000.00**	**2,765,440.00**	**4,204,840.00**	**2,000,000.00**	**153,773,500.00**	**-**	**153,773,500.00**	**-**	**155,311,300.00**	**155,311,600.00**
22020501	LOCAL TRAINING	530,000.00	1,048,960.00	1,594,960.00	-	149,049,000.00	-	149,049,000.00	-	150,539,500.00	150,539,600.00
22020502	INTERNATIONAL TRAINING	-	524,480.00	797,580.00	-	524,500.00	-	524,500.00	-	529,800.00	529,900.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	1,000,000.00	1,192,000.00	1,812,300.00	2,000,000.00	4,200,000.00	-	4,200,000.00	-	4,242,000.00	4,242,100.00
220206	**OTHER SERVICES - GENERAL**	**3,930,000.00**	**3,367,170.00**	**5,120,070.00**	**27,068,000.00**	**27,391,300.00**	**-**	**27,391,300.00**	**-**	**27,665,700.00**	**27,666,400.00**
22020601	SECURITY SERVICES	-	262,240.00	398,840.00	-	262,300.00	-	262,300.00	-	265,000.00	265,100.00
22020602	OFFICE RENT	-	262,240.00	398,840.00	20,000,000.00	20,262,300.00	-	20,262,300.00	-	20,465,000.00	20,465,100.00
22020603	RESIDENTIAL RENT	-	157,350.00	239,250.00	-	157,400.00	-	157,400.00	-	159,000.00	159,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	262,240.00	398,840.00	-	262,300.00	-	262,300.00	-	265,000.00	265,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	52,450.00	79,850.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020606	POSTAGES & COURIER SERVICES	-	10,490.00	16,090.00	-	10,500.00	-	10,500.00	-	10,700.00	10,800.00
22020607	OFFICE SUPPORT SERVICES	3,930,000.00	2,360,160.00	3,588,360.00	7,068,000.00	6,384,000.00	-	6,384,000.00	-	6,447,900.00	6,448,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**318,510.00**	**484,710.00**	**-**	**318,700.00**	**-**	**318,700.00**	**-**	**322,100.00**	**322,500.00**
22020701	FINANCIAL CONSULTING	-	94,410.00	143,610.00	-	94,500.00	-	94,500.00	-	95,500.00	95,600.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	52,450.00	79,850.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020703	LEGAL SERVICES	-	52,450.00	79,850.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020709	OTHER CONSULTING SERVICES	-	119,200.00	181,400.00	-	119,200.00	-	119,200.00	-	120,400.00	120,500.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**639,870.00**	**973,270.00**	**-**	**640,000.00**	**-**	**640,000.00**	**-**	**646,700.00**	**647,100.00**
22020801	MOTOR VEHICLE FUEL COST	-	262,240.00	398,840.00	-	262,300.00	-	262,300.00	-	265,000.00	265,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	52,450.00	79,850.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
22020803	PLANT / GENERATOR FUEL COST	-	314,690.00	478,490.00	-	314,700.00	-	314,700.00	-	317,900.00	318,000.00
22020806	COOKING GAS/FUEL COST	-	10,490.00	16,090.00	-	10,500.00	-	10,500.00	-	10,700.00	10,800.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,057,582.45**	**909,740.00**	**1,383,440.00**	**7,817.25**	**22,100.00**	**-**	**22,100.00**	**-**	**22,500.00**	**22,800.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,057,582.45	894,000.00	1,359,300.00	7,817.25	6,300.00	-	6,300.00	-	6,400.00	6,500.00
22020902	INSURANCE PREMIUM	-	10,490.00	16,090.00	-	10,500.00	-	10,500.00	-	10,700.00	10,800.00
22020904	OTHER CRF BANK CHARGES	-	5,250.00	8,050.00	-	5,300.00	-	5,300.00	-	5,400.00	5,500.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**92,863,600.00**	**45,092,180.00**	**68,556,580.00**	**185,690,750.00**	**212,194,400.00**	**-**	**212,194,400.00**	**-**	**214,316,900.00**	**214,318,100.00**
22021001	REFRESHMENT & MEALS	-	524,480.00	797,580.00	-	524,500.00	-	524,500.00	-	529,800.00	529,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	262,240.00	398,840.00	-	262,300.00	-	262,300.00	-	265,000.00	265,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	104,900.00	159,600.00	-	104,900.00	-	104,900.00	-	106,000.00	106,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	524,480.00	797,580.00	-	524,500.00	-	524,500.00	-	529,800.00	529,900.00
22021007	WELFARE PACKAGES	555,000.00	715,200.00	1,087,500.00	-	715,200.00	-	715,200.00	-	722,400.00	722,500.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	119,200.00	181,400.00	-	119,200.00	-	119,200.00	-	120,400.00	120,500.00
22021009	SPORTING ACTIVITIES	-	26,230.00	40,030.00	-	26,300.00	-	26,300.00	-	26,600.00	26,700.00
22021010	DIRECT TEACHING & LABORATORY COST	-	53,640.00	81,740.00	-	53,700.00	-	53,700.00	-	54,300.00	54,400.00
22021021	SPECIAL DAYS/CELEBRATIONS	69,313,600.00	40,396,880.00	61,416,480.00	183,340,750.00	197,498,800.00	(50,000,000.00)	147,498,800.00	-	148,973,800.00	148,973,900.00

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22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	524,480.00	797,580.00	-	524,500.00	-	524,500.00	-	529,800.00	529,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	22,995,000.00	1,788,000.00	2,718,400.00	2,350,000.00	11,788,000.00	50,000,000.00	61,788,000.00	-	62,405,900.00	62,406,000.00
22021026	MONITORING AND EVALUATION RECURRENT	-	52,450.00	79,850.00	-	52,500.00	-	52,500.00	-	53,100.00	53,200.00
23	**CAPITAL EXPENDITURE**	**15,950,500.00**	**7,500,000,000.00**	**4,865,000,000.00**	**99,541,601.43**	**2,241,380,000.00**	**-**	**2,241,380,000.00**	##########	**2,263,793,800.00**	**2,286,431,900.00**
2301	**FIXED ASSETS PURCHASED**	**5,280,500.00**	**3,673,580,000.00**	**3,373,580,000.00**	**-**	**1,700,000,000.00**	**-**	**1,700,000,000.00**	##########	**1,717,000,000.00**	**1,734,170,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**5,280,500.00**	**3,673,580,000.00**	**3,373,580,000.00**	**-**	**1,700,000,000.00**	**-**	**1,700,000,000.00**	##########	**1,717,000,000.00**	**1,734,170,000.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	4,500,000.00	4,500,000.00	-	-	-	-	-	-	-
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	-	-	30,000,000.00	-	30,000,000.00	##########	30,300,000.00	30,603,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	11,440,000.00	11,440,000.00	-	-	-	-	-	-	-
23010146	PURCHASE OF ICT EQUPMENTS	5,280,500.00	21,640,000.00	21,640,000.00	-	-	-	-	-	-	-
23010148	PURCHASE OF SKILL ACQUISITION EQUIPMENTS	-	3,600,000,000.00	3,300,000,000.00	-	1,670,000,000.00	-	1,670,000,000.00	-	1,686,700,000.00	1,703,567,000.00
2302	**CONSTRUCTION / PROVISION**	**-**	**3,443,120,000.00**	**1,018,120,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**3,443,120,000.00**	**1,018,120,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	3,438,120,000.00	1,013,120,000.00	-	-	-	-	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**146,300,000.00**	**246,300,000.00**	**99,541,601.43**	**100,000,000.00**	**-**	**100,000,000.00**	**-**	**101,000,000.00**	**102,010,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**146,300,000.00**	**246,300,000.00**	**99,541,601.43**	**100,000,000.00**	**-**	**100,000,000.00**	**-**	**101,000,000.00**	**102,010,000.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	146,300,000.00	246,300,000.00	99,541,601.43	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
2305	**OTHER CAPITAL PROJECTS**	**10,670,000.00**	**237,000,000.00**	**227,000,000.00**	**-**	**441,380,000.00**	**-**	**441,380,000.00**	##########	**445,793,800.00**	**450,251,900.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**10,670,000.00**	**237,000,000.00**	**227,000,000.00**	**-**	**441,380,000.00**	**-**	**441,380,000.00**	##########	**445,793,800.00**	**450,251,900.00**
23050101	RESEARCH AND DEVELOPMENT	10,670,000.00	121,000,000.00	121,000,000.00	-	201,000,000.00	-	201,000,000.00	##########	203,010,000.00	205,040,100.00
23050103	MONITORING AND EVALUATION	-	6,200,000.00	6,200,000.00	-	-	-	-	-	-	-
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITES	-	-	-	-	92,110,000.00	-	92,110,000.00	-	93,031,100.00	93,961,500.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	109,800,000.00	99,800,000.00	-	148,270,000.00	-	148,270,000.00	##########	149,752,700.00	151,250,300.00
051700100100 - Ministry of Education and Human Capital Development											
2	**EXPENDITURES**	**11,068,840,444.45**	**43,407,396,580.00**	**53,873,271,840.00**	**11,045,021,773.85**	**44,500,982,757.00**	**-**	**44,500,982,757.00**	**-**	**41,360,493,670.00**	**41,768,768,810.00**
21	**PERSONNEL COST**	**138,583,109.89**	**246,006,800.00**	**246,006,800.00**	**246,673,888.63**	**320,642,200.00**	**-**	**320,642,200.00**	**-**	**323,848,670.00**	**323,848,810.00**
2101	**SALARY**	**77,174,822.69**	**152,224,800.00**	**152,224,800.00**	**132,591,439.28**	**169,418,550.00**	**-**	**169,418,550.00**	**-**	**171,112,740.00**	**171,112,770.00**
210101	**SALARIES AND WAGES**	**77,174,822.69**	**152,224,800.00**	**152,224,800.00**	**132,591,439.28**	**169,418,550.00**	**-**	**169,418,550.00**	**-**	**171,112,740.00**	**171,112,770.00**
21010101	BASIC-SALARY	77,174,822.69	152,224,800.00	152,224,800.00	132,591,439.28	169,418,550.00	-	169,418,550.00	-	171,112,740.00	171,112,770.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**61,408,287.20**	**93,782,000.00**	**93,782,000.00**	**114,082,449.35**	**151,223,650.00**	**-**	**151,223,650.00**	**-**	**152,735,930.00**	**152,736,040.00**
210201	**ALLOWANCES**	**61,408,287.20**	**93,782,000.00**	**93,782,000.00**	**114,082,449.35**	**146,988,160.00**	**-**	**146,988,160.00**	**-**	**148,458,080.00**	**148,458,180.00**
21020102	HOUSING/RENT ALLOWANCE	16,327,575.94	24,054,600.00	24,054,600.00	30,336,922.29	38,762,960.00	-	38,762,960.00	-	39,150,590.00	39,150,600.00
21020103	TRANSPORT ALLOWANCE	5,714,832.43	9,070,600.00	9,070,600.00	13,696,365.64	17,714,550.00	-	17,714,550.00	-	17,891,700.00	17,891,710.00
21020104	MEAL SUBSIDY	1,040,808.75	1,500,000.00	1,500,000.00	2,785,249.23	3,646,340.00	-	3,646,340.00	-	3,682,810.00	3,682,820.00
21020105	UTILITY ALLOWANCE	3,222,056.50	5,795,800.00	5,795,800.00	7,691,545.80	9,867,690.00	-	9,867,690.00	-	9,966,370.00	9,966,380.00
21020106	ENTERTAINMENT ALLOWANCE	196,799.18	278,200.00	278,200.00	249,383.97	284,340.00	-	284,340.00	-	287,190.00	287,200.00
21020107	LEAVE ALLOWANCE	6,992,307.06	10,570,200.00	10,570,200.00	13,082,839.64	14,311,190.00	-	14,311,190.00	-	14,454,310.00	14,454,320.00
21020108	DOMESTIC STAFF ALLOWANCE	6,137,842.88	8,617,800.00	8,617,800.00	7,858,064.55	8,970,780.00	-	8,970,780.00	-	9,060,490.00	9,060,500.00
21020114	TEACHING ALLOWANCE	7,040,021.25	6,505,400.00	6,505,400.00	11,220,943.70	13,995,770.00	-	13,995,770.00	-	14,135,730.00	14,135,740.00
21020135	FURNITURE ALLOWANCE	13,143,564.57	20,767,300.00	20,767,300.00	21,081,727.14	26,424,930.00	-	26,424,930.00	-	26,689,180.00	26,689,190.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,592,478.64	6,622,100.00	6,622,100.00	6,079,407.39	13,009,610.00	-	13,009,610.00	-	13,139,710.00	13,139,720.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**4,235,490.00**	**-**	**4,235,490.00**	**-**	**4,277,850.00**	**4,277,860.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	4,235,490.00	-	4,235,490.00	-	4,277,850.00	4,277,860.00
22	**OTHER RECURRENT COSTS**	**88,173,983.12**	**225,401,480.00**	**342,688,680.00**	**106,394,916.80**	**207,568,800.00**	**3,550,000,000.00**	**3,757,568,800.00**	**-**	**209,645,400.00**	**209,650,000.00**
2202	**OVERHEAD COST**	**88,173,983.12**	**225,401,480.00**	**342,688,680.00**	**106,394,916.80**	**207,568,800.00**	**3,550,000,000.00**	**3,757,568,800.00**	**-**	**209,645,400.00**	**209,650,000.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,392,552.00**	**6,436,800.00**	**9,786,400.00**	**6,125,835.00**	**11,000,000.00**	**-**	**11,000,000.00**	**-**	**11,110,000.00**	**11,110,400.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,421,100.00	2,622,400.00	3,987,000.00	2,952,700.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,971,452.00	1,192,000.00	1,812,300.00	1,193,135.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,430,400.00	2,174,800.00	580,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	1,192,000.00	1,812,300.00	1,400,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220202	**UTILITIES - GENERAL**	**-**	**23,840.00**	**36,440.00**	**-**	**36,500.00**	**-**	**36,500.00**	**-**	**36,900.00**	**37,000.00**
22020205	WATER RATES	-	23,840.00	36,440.00	-	36,500.00	-	36,500.00	-	36,900.00	37,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,117,800.00**	**2,264,800.00**	**3,443,900.00**	**638,647.25**	**2,181,500.00**	**-**	**2,181,500.00**	**-**	**2,203,400.00**	**2,203,900.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	929,600.00	953,600.00	1,450,000.00	487,647.25	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020304	MAGAZINES & PERIODICALS	-	71,520.00	108,820.00	-	108,900.00	-	108,900.00	-	110,000.00	110,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	188,200.00	238,400.00	362,500.00	151,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	953,600.00	1,450,000.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	47,680.00	72,580.00	-	72,600.00	-	72,600.00	-	73,400.00	73,500.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,665,065.00**	**2,860,800.00**	**4,350,000.00**	**3,106,000.00**	**5,762,500.00**	**-**	**5,762,500.00**	**-**	**5,820,200.00**	**5,820,800.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,136,100.00	476,800.00	725,000.00	442,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	126,500.00	715,200.00	1,087,500.00	1,013,000.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	642,165.00	476,800.00	725,000.00	446,000.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	428,500.00	476,800.00	725,000.00	468,000.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00

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22020406	OTHER MAINTENANCE SERVICES	331,800.00	476,800.00	725,000.00	536,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020407	MAINTENANCE OF AIRCRAFTS	-	238,400.00	362,500.00	201,000.00	362,500.00	-	362,500.00	-	366,200.00	366,300.00
220205	**TRAINING - GENERAL**	**-**	**164,496,000.00**	**250,087,400.00**	**42,952,615.00**	**97,624,500.00**	**-**	**97,624,500.00**	**-**	**98,600,800.00**	**98,601,100.00**
22020501	LOCAL TRAINING	-	7,152,000.00	10,873,500.00	2,893,300.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020502	INTERNATIONAL TRAINING	-	2,384,000.00	3,624,500.00	-	3,624,500.00	-	3,624,500.00	-	3,660,800.00	3,660,900.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	154,960,000.00	235,589,400.00	40,059,315.00	90,000,000.00	-	90,000,000.00	-	90,900,000.00	90,900,100.00
220206	**OTHER SERVICES - GENERAL**	**26,840,000.00**	**19,954,080.00**	**30,336,980.00**	**16,147,000.00**	**38,280,000.00**	**-**	**38,280,000.00**	**-**	**38,662,800.00**	**38,663,200.00**
22020601	SECURITY SERVICES	25,740,000.00	16,688,000.00	25,371,200.00	12,750,000.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	858,240.00	1,304,840.00	1,108,000.00	230,000.00	-	230,000.00	-	232,300.00	232,400.00
22020606	POSTAGES & COURIER SERVICES	-	23,840.00	36,440.00	14,000.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020607	OFFICE SUPPORT SERVICES	1,100,000.00	2,384,000.00	3,624,500.00	2,275,000.00	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**548,320.00**	**834,220.00**	**-**	**834,400.00**	**-**	**834,400.00**	**-**	**843,100.00**	**843,700.00**
22020701	FINANCIAL CONSULTING	-	238,400.00	362,500.00	-	362,500.00	-	362,500.00	-	366,200.00	366,300.00
22020703	LEGAL SERVICES	-	95,360.00	145,160.00	-	145,200.00	-	145,200.00	-	146,700.00	146,800.00
22020704	ENGINEERING SERVICES	-	71,520.00	108,820.00	-	108,900.00	-	108,900.00	-	110,000.00	110,100.00
22020705	ARCHITECTURAL SERVICES	-	47,680.00	72,580.00	-	72,600.00	-	72,600.00	-	73,400.00	73,500.00
22020706	SURVEYING SERVICES	-	47,680.00	72,580.00	-	72,600.00	-	72,600.00	-	73,400.00	73,500.00
22020707	AGRICULTURAL CONSULTING	-	47,680.00	72,580.00	-	72,600.00	-	72,600.00	-	73,400.00	73,500.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,158,184.00**	**1,764,160.00**	**2,682,460.00**	**1,694,000.00**	**10,000,000.00**	**-**	**10,000,000.00**	**-**	**10,100,000.00**	**10,100,300.00**
22020801	MOTOR VEHICLE FUEL COST	958,184.00	572,160.00	869,960.00	555,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	238,400.00	362,500.00	232,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020803	PLANT / GENERATOR FUEL COST	200,000.00	953,600.00	1,450,000.00	907,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**4,017,874.12**	**166,880.00**	**253,980.00**	**2,633,819.55**	**1,072,600.00**	**-**	**1,072,600.00**	**-**	**1,083,400.00**	**1,083,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,017,874.12	119,200.00	181,400.00	2,633,819.55	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020904	OTHER CRF BANK CHARGES	-	47,680.00	72,580.00	-	72,600.00	-	72,600.00	-	73,400.00	73,500.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**48,982,508.00**	**26,885,800.00**	**40,876,900.00**	**33,097,000.00**	**40,776,800.00**	**3,550,000,000.00**	**3,590,776,800.00**	**-**	**41,184,800.00**	**41,186,000.00**
22021001	REFRESHMENT & MEALS	495,000.00	476,800.00	725,000.00	570,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	476,800.00	725,000.00	459,600.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021003	PUBLICITY & ADVERTISEMENTS	349,000.00	238,400.00	362,500.00	180,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021004	MEDICAL EXPENSES-LOCAL	1,300,000.00	953,600.00	1,450,000.00	942,500.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021007	WELFARE PACKAGES	600,000.00	953,600.00	1,450,000.00	1,118,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	95,360.00	145,160.00	-	145,200.00	-	145,200.00	-	146,700.00	146,800.00
22021009	SPORTING ACTIVITIES	-	47,680.00	72,580.00	-	72,600.00	-	72,600.00	-	73,400.00	73,500.00
22021010	DIRECT TEACHING & LABORATORY COST	-	41,960.00	63,960.00	-	64,000.00	-	64,000.00	-	64,700.00	64,800.00
22021014	BUDGET PREPARATION EXPENSIS	300,000.00	715,200.00	1,087,500.00	480,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	953,600.00	1,450,000.00	900,000.00	1,450,000.00	-	1,450,000.00	-	1,464,500.00	1,464,600.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	476,800.00	725,000.00	-	725,000.00	-	725,000.00	-	732,300.00	732,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	45,838,508.00	21,456,000.00	32,620,200.00	28,446,900.00	28,320,000.00	-	28,320,000.00	-	28,603,200.00	28,603,300.00

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22021030	PAYMENT OF WAEC/NECO/JAMB	-	-	-	-	-	3,550,000,000.00	3,550,000,000.00	-	-	-
23	**CAPITAL EXPENDITURE**	**10,842,083,351.44**	**42,935,988,300.00**	**53,284,576,360.00**	**10,691,952,968.42**	**43,972,771,757.00**	**(3,550,000,000.00)**	**40,422,771,757.00**	**-**	**40,826,999,600.00**	**41,235,270,000.00**
2301	**FIXED ASSETS PURCHASED**	**501,934,763.46**	**15,510,000,000.00**	**14,135,000,000.00**	**897,216,769.61**	**4,860,000,000.00**	**(900,000,000.00)**	**3,960,000,000.00**	**-**	**3,999,600,000.00**	**4,039,596,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**501,934,763.46**	**15,510,000,000.00**	**14,135,000,000.00**	**897,216,769.61**	**4,860,000,000.00**	**(900,000,000.00)**	**3,960,000,000.00**	**-**	**3,999,600,000.00**	**4,039,596,000.00**
23010102	PURCHASE OF OFFICE BUILDINGS	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	200,000,000.00	200,000,000.00	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
23010119	PURCHASE OF POWER GENERATING SET	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	100,000,000.00	75,000,000.00	-	75,000,000.00	-	75,000,000.00	-	75,750,000.00	76,507,500.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	500,091,763.46	12,060,000,000.00	11,260,000,000.00	893,220,269.61	3,650,000,000.00	(350,000,000.00)	3,300,000,000.00	-	3,333,000,000.00	3,366,330,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
23010146	PURCHASE OF ICT EQUPMENTS	1,843,000.00	600,000,000.00	600,000,000.00	3,996,500.00	110,000,000.00	-	110,000,000.00	-	111,100,000.00	112,211,000.00
23010147	PURCHASE OF SCHOOL FURNITURES	-	800,000,000.00	550,000,000.00	-	500,000,000.00	(250,000,000.00)	250,000,000.00	-	252,500,000.00	255,025,000.00
23010150	PURCHASE OF ELECTRONIC BILL BOARD	-	1,200,000,000.00	900,000,000.00	-	500,000,000.00	(300,000,000.00)	200,000,000.00	-	202,000,000.00	204,020,000.00
2302	**CONSTRUCTION / PROVISION**	**8,036,040,477.80**	**17,938,000,000.00**	**30,419,088,060.00**	**6,909,598,583.03**	**31,551,710,913.00**	**700,000,000.00**	**32,251,710,913.00**	**-**	**32,574,228,100.00**	**32,899,970,700.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**8,036,040,477.80**	**17,938,000,000.00**	**30,419,088,060.00**	**6,909,598,583.03**	**31,551,710,913.00**	**700,000,000.00**	**32,251,710,913.00**	**-**	**32,574,228,100.00**	**32,899,970,700.00**
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	8,036,040,477.80	17,788,000,000.00	30,269,088,060.00	6,909,598,583.03	31,551,710,913.00	700,000,000.00	32,251,710,913.00	-	32,574,228,100.00	32,899,970,700.00
2303	**REHABILITATION / REPAIRS**	**175,960,811.65**	**2,950,000,000.00**	**2,340,000,000.00**	**208,136,861.97**	**2,800,899,854.00**	**(550,000,000.00)**	**2,250,899,854.00**	**-**	**2,273,408,900.00**	**2,296,143,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**175,960,811.65**	**2,950,000,000.00**	**2,340,000,000.00**	**208,136,861.97**	**2,800,899,854.00**	**(550,000,000.00)**	**2,250,899,854.00**	**-**	**2,273,408,900.00**	**2,296,143,000.00**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	175,960,811.65	2,050,000,000.00	1,540,000,000.00	208,136,861.97	2,650,899,854.00	(550,000,000.00)	2,100,899,854.00	-	2,121,908,900.00	2,143,128,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	-	700,000,000.00	600,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**2,128,147,298.53**	**6,537,988,300.00**	**6,390,488,300.00**	**2,677,000,753.81**	**4,760,160,990.00**	**(2,800,000,000.00)**	**1,960,160,990.00**	**-**	**1,979,762,600.00**	**1,999,560,300.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**2,128,147,298.53**	**6,537,988,300.00**	**6,390,488,300.00**	**2,677,000,753.81**	**4,760,160,990.00**	**(2,800,000,000.00)**	**1,960,160,990.00**	**-**	**1,979,762,600.00**	**1,999,560,300.00**
23050101	RESEARCH AND DEVELOPMENT	5,768,800.00	2,930,000,000.00	2,607,500,000.00	28,759,437.75	2,140,160,990.00	(800,000,000.00)	1,340,160,990.00	-	1,353,562,600.00	1,367,098,300.00
23050103	MONITORING AND EVALUATION	2,676,600.00	410,000,000.00	410,000,000.00	2,267,800.00	260,000,000.00	-	260,000,000.00	-	262,600,000.00	265,226,000.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITES	5,677,000.00	250,000,000.00	250,000,000.00	16,032,200.00	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	2,114,024,898.53	2,947,988,300.00	3,122,988,300.00	2,629,941,316.06	2,320,000,000.00	(2,000,000,000.00)	320,000,000.00	-	323,200,000.00	326,432,000.00
051700300100 - Adamawa State Universal Basic Education Board											
2	**EXPENDITURES**	**524,959,200.99**	**2,745,973,120.00**	**2,443,428,420.00**	**369,777,027.37**	**548,802,680.00**	**-**	**548,802,680.00**	**-**	**554,290,930.00**	**554,294,790.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21	**PERSONNEL COST**	**150,877,283.40**	**185,482,600.00**	**185,482,600.00**	**294,303,466.34**	**443,968,280.00**	**-**	**443,968,280.00**	**-**	**448,408,030.00**	**448,408,190.00**
2101	**SALARY**	**90,492,737.51**	**112,605,800.00**	**112,605,800.00**	**163,649,757.14**	**189,987,530.00**	**-**	**189,987,530.00**	**-**	**191,887,410.00**	**191,887,440.00**
210101	**SALARIES AND WAGES**	**90,492,737.51**	**112,605,800.00**	**112,605,800.00**	**163,649,757.14**	**189,987,530.00**	**-**	**189,987,530.00**	**-**	**191,887,410.00**	**191,887,440.00**
21010101	BASIC-SALARY	90,492,737.51	112,605,800.00	112,605,800.00	163,649,757.14	189,987,530.00	-	189,987,530.00	-	191,887,410.00	191,887,440.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**60,384,545.89**	**72,876,800.00**	**72,876,800.00**	**130,653,709.20**	**253,980,750.00**	**-**	**253,980,750.00**	**-**	**256,520,620.00**	**256,520,750.00**
210201	**ALLOWANCES**	**60,384,545.89**	**72,876,800.00**	**72,876,800.00**	**129,853,709.20**	**249,230,970.00**	**-**	**249,230,970.00**	**-**	**251,723,340.00**	**251,723,460.00**
21020102	HOUSING/RENT ALLOWANCE	19,909,722.60	25,042,700.00	25,042,700.00	36,151,809.07	43,700,370.00	-	43,700,370.00	-	44,137,380.00	44,137,390.00
21020103	TRANSPORT ALLOWANCE	7,845,231.30	9,065,000.00	9,065,000.00	16,365,675.97	19,770,140.00	-	19,770,140.00	-	19,967,850.00	19,967,860.00
21020104	MEAL SUBSIDY	1,535,250.83	1,530,000.00	1,530,000.00	3,349,643.58	4,092,380.00	-	4,092,380.00	-	4,133,310.00	4,133,320.00
21020105	UTILITY ALLOWANCE	4,209,707.71	4,315,500.00	4,315,500.00	9,182,279.06	11,107,950.00	-	11,107,950.00	-	11,219,030.00	11,219,040.00
21020106	ENTERTAINMENT ALLOWANCE	147,278.80	165,300.00	165,300.00	327,266.55	463,160.00	-	463,160.00	-	467,800.00	467,810.00
21020107	LEAVE ALLOWANCE	7,876,828.98	10,266,100.00	10,266,100.00	15,757,472.14	16,488,360.00	-	16,488,360.00	-	16,653,250.00	16,653,260.00
21020108	DOMESTIC STAFF ALLOWANCE	4,883,261.58	4,301,600.00	4,301,600.00	10,402,580.69	14,521,710.00	-	14,521,710.00	-	14,666,930.00	14,666,940.00
21020109	SHIFT ALLOWANCE	-	-	-	-	242,970.00	-	242,970.00	-	245,400.00	245,410.00
21020112	HARZARD ALLOWANCE	-	-	-	-	103,950.00	-	103,950.00	-	104,990.00	105,000.00
21020114	TEACHING ALLOWANCE	-	-	-	-	827,510.00	-	827,510.00	-	835,790.00	835,800.00
21020135	FURNITURE ALLOWANCE	-	-	-	-	30,218,060.00	-	30,218,060.00	-	30,520,250.00	30,520,260.00
21020145	OTHER ALLOWANCES AND BENEFITS	13,977,264.09	18,190,600.00	18,190,600.00	38,316,982.14	107,694,410.00	-	107,694,410.00	-	108,771,360.00	108,771,370.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**800,000.00**	**4,749,780.00**	**-**	**4,749,780.00**	**-**	**4,797,280.00**	**4,797,290.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	800,000.00	4,749,780.00	-	4,749,780.00	-	4,797,280.00	4,797,290.00
22	**OTHER RECURRENT COSTS**	**374,081,917.59**	**187,290,220.00**	**284,745,520.00**	**75,473,561.03**	**104,834,400.00**	**-**	**104,834,400.00**	**-**	**105,882,900.00**	**105,886,600.00**
2202	**OVERHEAD COST**	**374,081,917.59**	**187,290,220.00**	**284,745,520.00**	**75,473,561.03**	**104,834,400.00**	**-**	**104,834,400.00**	**-**	**105,882,900.00**	**105,886,600.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**108,855,950.00**	**22,648,000.00**	**33,083,800.00**	**2,559,600.00**	**10,270,000.00**	**-**	**10,270,000.00**	**-**	**10,372,700.00**	**10,373,100.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	2,980,000.00	4,530,700.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	106,206,950.00	11,920,000.00	16,773,400.00	1,484,600.00	4,320,000.00	-	4,320,000.00	-	4,363,200.00	4,363,300.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,649,000.00	4,172,000.00	6,342,900.00	-	2,950,000.00	-	2,950,000.00	-	2,979,500.00	2,979,600.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	3,576,000.00	5,436,800.00	1,075,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220202	**UTILITIES - GENERAL**	**11,942,718.02**	**914,840.00**	**1,391,440.00**	**170,000.00**	**1,246,500.00**	**-**	**1,246,500.00**	**-**	**1,259,000.00**	**1,259,500.00**
22020201	ELECTRICITY CHARGES	318,000.00	-	-	-	-	-	-	-	-	100.00
22020202	TELEPHONE CHARGES	220,000.00	379,060.00	576,460.00	-	576,500.00	-	576,500.00	-	582,300.00	582,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	178,800.00	272,000.00	-	220,000.00	-	220,000.00	-	222,200.00	222,300.00
22020205	WATER RATES	-	178,490.00	271,490.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22020206	SEWERAGE CHARGES	11,404,718.02	178,490.00	271,490.00	170,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**62,947,805.35**	**54,506,890.00**	**77,762,990.00**	**4,106,532.64**	**20,200,000.00**	**-**	**20,200,000.00**	**-**	**20,402,000.00**	**20,402,500.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	920,032.64	-	-	-	-	-	100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,930,251.00	5,900,700.00	8,971,000.00	1,200,500.00	2,950,000.00	-	2,950,000.00	-	2,979,500.00	2,979,600.00
22020306	PRINTING OF SECURITY DOCUMENTS	4,060,000.00	1,192,000.00	1,812,300.00	1,186,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	33,425,550.63	29,800,000.00	40,200,200.00	-	8,400,000.00	-	8,400,000.00	-	8,484,000.00	8,484,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020312	OTHER MATERIALS AND SUPPLIES	19,532,003.72	17,614,190.00	26,779,490.00	800,000.00	6,850,000.00	-	6,850,000.00	-	6,918,500.00	6,918,600.00
220204	**MAINTENANCE SERVICES - GENERAL**	**81,003,022.18**	**51,277,160.00**	**73,620,760.00**	**5,085,100.00**	**24,040,000.00**	**-**	**24,040,000.00**	**-**	**24,280,400.00**	**24,280,900.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,998,540.00	10,132,000.00	15,404,000.00	1,271,000.00	7,400,000.00	-	7,400,000.00	-	7,474,000.00	7,474,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,393,597.54	14,304,000.00	21,493,700.00	-	4,820,000.00	-	4,820,000.00	-	4,868,200.00	4,868,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	27,498,834.64	23,840,000.00	32,160,200.00	1,505,000.00	6,520,000.00	-	6,520,000.00	-	6,585,200.00	6,585,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,073,250.00	1,809,160.00	2,750,560.00	1,026,150.00	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020406	OTHER MAINTENANCE SERVICES	30,038,800.00	1,192,000.00	1,812,300.00	1,282,950.00	1,800,000.00	-	1,800,000.00	-	1,818,000.00	1,818,100.00
220205	**TRAINING - GENERAL**	**9,517,595.00**	**15,384,610.00**	**23,389,910.00**	**1,378,400.00**	**2,680,000.00**	**-**	**2,680,000.00**	**-**	**2,706,800.00**	**2,707,000.00**
22020501	LOCAL TRAINING	8,407,195.00	9,424,610.00	14,328,610.00	1,178,400.00	1,280,000.00	-	1,280,000.00	-	1,292,800.00	1,292,900.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	1,110,400.00	5,960,000.00	9,061,300.00	200,000.00	1,400,000.00	-	1,400,000.00	-	1,414,000.00	1,414,100.00
220206	**OTHER SERVICES - GENERAL**	**22,205,427.00**	**10,102,200.00**	**15,358,900.00**	**9,671,021.74**	**9,846,700.00**	**-**	**9,846,700.00**	**-**	**9,945,200.00**	**9,945,500.00**
22020605	CLEANING & FUMIGATION SERVICES	154,000.00	-	-	-	-	-	-	-	-	100.00
22020606	POSTAGES & COURIER SERVICES	-	149,000.00	226,700.00	67,675.00	226,700.00	-	226,700.00	-	229,000.00	229,100.00
22020607	OFFICE SUPPORT SERVICES	22,051,427.00	9,953,200.00	15,132,200.00	9,603,346.74	9,620,000.00	-	9,620,000.00	-	9,716,200.00	9,716,300.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**46,030,732.34**	**17,880,000.00**	**37,975,500.00**	**12,459,577.00**	**20,390,000.00**	**-**	**20,390,000.00**	**-**	**20,593,900.00**	**20,594,100.00**
22020701	FINANCIAL CONSULTING	-	-	13,490,000.00	-	13,490,000.00	-	13,490,000.00	-	13,624,900.00	13,625,000.00
22020703	LEGAL SERVICES	46,030,732.34	17,880,000.00	24,485,500.00	12,459,577.00	6,900,000.00	-	6,900,000.00	-	6,969,000.00	6,969,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,258,710.00**	**4,052,800.00**	**6,161,800.00**	**3,754,800.00**	**4,500,000.00**	**-**	**4,500,000.00**	**-**	**4,545,000.00**	**4,545,200.00**
22020801	MOTOR VEHICLE FUEL COST	4,105,470.00	2,682,000.00	4,077,700.00	1,526,000.00	2,600,000.00	-	2,600,000.00	-	2,626,000.00	2,626,100.00
22020803	PLANT / GENERATOR FUEL COST	1,153,240.00	1,370,800.00	2,084,100.00	2,228,800.00	1,900,000.00	-	1,900,000.00	-	1,919,000.00	1,919,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**5,017.70**	**20,210.00**	**30,810.00**	**1,312,509.65**	**11,200.00**	**-**	**11,200.00**	**-**	**11,400.00**	**11,500.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,017.70	20,210.00	30,810.00	1,312,509.65	11,200.00	-	11,200.00	-	11,400.00	11,500.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**26,314,940.00**	**10,503,510.00**	**15,969,610.00**	**34,976,020.00**	**11,650,000.00**	**-**	**11,650,000.00**	**-**	**11,766,500.00**	**11,767,300.00**
22021001	REFRESHMENT & MEALS	12,431,920.00	2,192,330.00	3,333,230.00	3,070,900.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,675,800.00	1,192,000.00	1,812,300.00	1,305,000.00	1,860,000.00	-	1,860,000.00	-	1,878,600.00	1,878,700.00
22021003	PUBLICITY & ADVERTISEMENTS	1,564,000.00	-	-	96,000.00	-	-	-	-	-	100.00
22021004	MEDICAL EXPENSES-LOCAL	1,603,220.00	298,000.00	453,200.00	250,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021007	WELFARE PACKAGES	-	1,192,000.00	1,812,300.00	-	1,730,000.00	-	1,730,000.00	-	1,747,300.00	1,747,400.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	1,490,000.00	2,265,400.00	-	2,800,000.00	-	2,800,000.00	-	2,828,000.00	2,828,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	3,278,000.00	4,983,800.00	30,120,720.00	3,260,000.00	-	3,260,000.00	-	3,292,600.00	3,292,700.00
22021026	MONITORING AND EVALUATION RECURRENT	3,040,000.00	861,180.00	1,309,380.00	133,400.00	1,300,000.00	-	1,300,000.00	-	1,313,000.00	1,313,100.00
23	**CAPITAL EXPENDITURE**	**-**	**2,373,200,300.00**	**1,973,200,300.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**758,500,000.00**	**458,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**758,500,000.00**	**458,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	8,500,000.00	8,500,000.00	-	-	-	-	-	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	750,000,000.00	450,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**689,231,400.00**	**589,231,400.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**689,231,400.00**	**589,231,400.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	18,657,400.00	18,657,400.00	-	-	-	-	-	-	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	670,574,000.00	570,574,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**125,468,900.00**	**625,468,900.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**125,468,900.00**	**625,468,900.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	-	500,000,000.00	-	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	125,468,900.00	125,468,900.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**800,000,000.00**	**300,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**800,000,000.00**	**300,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	-	695,000,000.00	195,000,000.00	-	-	-	-	-	-	-
23050103	MONITORING AND EVALUATION	-	70,000,000.00	70,000,000.00	-	-	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-	-
051700800100 - Adamawa State Library Board											
2	**EXPENDITURES**	**196,217,069.75**	**1,056,590,530.00**	**657,833,830.00**	**271,467,656.99**	**334,300,700.00**	**585,000,000.00**	**919,300,700.00**	**-**	**928,494,790.00**	**934,406,630.00**
21	**PERSONNEL COST**	**192,758,411.18**	**254,206,500.00**	**254,206,500.00**	**265,802,314.99**	**328,831,900.00**	**-**	**328,831,900.00**	**-**	**332,120,290.00**	**332,120,430.00**
2101	**SALARY**	**114,042,982.08**	**153,694,100.00**	**153,694,100.00**	**151,915,580.70**	**174,112,260.00**	**-**	**174,112,260.00**	**-**	**175,853,390.00**	**175,853,420.00**
210101	**SALARIES AND WAGES**	**114,042,982.08**	**153,694,100.00**	**153,694,100.00**	**151,915,580.70**	**174,112,260.00**	**-**	**174,112,260.00**	**-**	**175,853,390.00**	**175,853,420.00**
21010101	BASIC-SALARY	114,042,982.08	153,694,100.00	153,694,100.00	151,915,580.70	174,112,260.00	-	174,112,260.00	-	175,853,390.00	175,853,420.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**78,715,429.10**	**100,512,400.00**	**100,512,400.00**	**113,886,734.29**	**154,719,640.00**	**-**	**154,719,640.00**	**-**	**156,266,900.00**	**156,267,010.00**
210201	**ALLOWANCES**	**78,715,429.10**	**100,512,400.00**	**100,512,400.00**	**113,886,734.29**	**150,893,020.00**	**-**	**150,893,020.00**	**-**	**152,402,010.00**	**152,402,110.00**
21020102	HOUSING/RENT ALLOWANCE	25,852,788.02	35,144,200.00	35,144,200.00	34,739,649.98	39,836,900.00	-	39,836,900.00	-	40,235,270.00	40,235,280.00
21020103	TRANSPORT ALLOWANCE	10,195,212.02	12,983,100.00	12,983,100.00	16,300,205.77	18,610,520.00	-	18,610,520.00	-	18,796,630.00	18,796,640.00
21020104	MEAL SUBSIDY	2,051,214.96	2,622,100.00	2,622,100.00	3,381,800.13	3,866,100.00	-	3,866,100.00	-	3,904,770.00	3,904,780.00
21020105	UTILITY ALLOWANCE	5,456,623.31	6,645,300.00	6,645,300.00	8,943,918.75	10,231,520.00	-	10,231,520.00	-	10,333,840.00	10,333,850.00
21020106	ENTERTAINMENT ALLOWANCE	149,488.80	103,000.00	103,000.00	209,939.55	229,320.00	-	229,320.00	-	231,620.00	231,630.00
21020107	LEAVE ALLOWANCE	10,772,830.14	14,105,100.00	14,105,100.00	15,175,107.94	19,152,420.00	-	19,152,420.00	-	19,343,950.00	19,343,960.00
21020108	DOMESTIC STAFF ALLOWANCE	4,947,852.33	3,593,400.00	3,593,400.00	6,556,836.66	7,286,060.00	-	7,286,060.00	-	7,358,930.00	7,358,940.00
21020114	TEACHING ALLOWANCE	-	-	-	-	316,680.00	-	316,680.00	-	319,850.00	319,860.00
21020135	FURNITURE ALLOWANCE	16,959,419.52	21,583,900.00	21,583,900.00	22,469,182.91	26,053,440.00	-	26,053,440.00	-	26,313,980.00	26,313,990.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,330,000.00	3,732,300.00	3,732,300.00	6,110,092.60	25,310,060.00	-	25,310,060.00	-	25,563,170.00	25,563,180.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**3,826,620.00**	**-**	**3,826,620.00**	**-**	**3,864,890.00**	**3,864,900.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	3,826,620.00	-	3,826,620.00	-	3,864,890.00	3,864,900.00
22	**OTHER RECURRENT COSTS**	**3,458,658.57**	**2,384,030.00**	**3,627,330.00**	**5,665,342.00**	**5,468,800.00**	**-**	**5,468,800.00**	**-**	**5,524,500.00**	**5,527,700.00**
2202	**OVERHEAD COST**	**3,458,658.57**	**2,384,030.00**	**3,627,330.00**	**5,665,342.00**	**5,468,800.00**	**-**	**5,468,800.00**	**-**	**5,524,500.00**	**5,527,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**466,000.00**	**268,200.00**	**408,000.00**	**949,000.00**	**536,400.00**	**-**	**536,400.00**	**-**	**541,800.00**	**542,000.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	227,000.00	178,800.00	272,000.00	644,000.00	357,600.00	-	357,600.00	-	361,200.00	361,300.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	239,000.00	89,400.00	136,000.00	305,000.00	178,800.00	-	178,800.00	-	180,600.00	180,700.00
220202	**UTILITIES - GENERAL**	**292,000.00**	**208,850.00**	**317,750.00**	**284,000.00**	**417,800.00**	**-**	**417,800.00**	**-**	**422,200.00**	**422,700.00**
22020201	ELECTRICITY CHARGES	151,000.00	61,990.00	94,290.00	107,000.00	124,000.00	-	124,000.00	-	125,300.00	125,400.00
22020203	INTERNET ACCESS CHARGES	53,000.00	71,520.00	108,820.00	67,000.00	143,100.00	-	143,100.00	-	144,600.00	144,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	73,000.00	59,600.00	90,700.00	50,000.00	119,200.00	-	119,200.00	-	120,400.00	120,500.00
22020205	WATER RATES	6,000.00	15,740.00	23,940.00	60,000.00	31,500.00	-	31,500.00	-	31,900.00	32,000.00
22020206	SEWERAGE CHARGES	9,000.00	-	-	-	-	-	-	-	-	100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**150,000.00**	**139,470.00**	**212,470.00**	**129,000.00**	**279,100.00**	**-**	**279,100.00**	**-**	**282,000.00**	**282,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	110,000.00	119,200.00	181,400.00	94,000.00	238,400.00	-	238,400.00	-	240,800.00	240,900.00
22020304	MAGAZINES & PERIODICALS	25,000.00	5,960.00	9,160.00	5,000.00	12,000.00	-	12,000.00	-	12,200.00	12,300.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	15,000.00	14,310.00	21,910.00	30,000.00	28,700.00	-	28,700.00	-	29,000.00	29,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**948,000.00**	**391,940.00**	**596,640.00**	**593,000.00**	**784,200.00**	**-**	**784,200.00**	**-**	**792,300.00**	**792,900.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	80,000.00	71,520.00	108,820.00	118,000.00	143,100.00	-	143,100.00	-	144,600.00	144,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	112,000.00	65,560.00	99,860.00	14,000.00	131,200.00	-	131,200.00	-	132,600.00	132,700.00
22020403	MAINTENANCE OF OFFICE FURNITURE	45,000.00	28,610.00	43,610.00	127,000.00	57,300.00	-	57,300.00	-	57,900.00	58,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	55,000.00	47,680.00	72,580.00	146,000.00	95,400.00	-	95,400.00	-	96,400.00	96,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	47,000.00	29,570.00	45,070.00	38,000.00	59,200.00	-	59,200.00	-	59,800.00	59,900.00
22020406	OTHER MAINTENANCE SERVICES	609,000.00	149,000.00	226,700.00	150,000.00	298,000.00	-	298,000.00	-	301,000.00	301,100.00
220205	**TRAINING - GENERAL**	**379,000.00**	**112,050.00**	**170,450.00**	**584,500.00**	**224,100.00**	**-**	**224,100.00**	**-**	**226,400.00**	**226,600.00**
22020501	LOCAL TRAINING	201,000.00	112,050.00	170,450.00	584,500.00	224,100.00	-	224,100.00	-	226,400.00	226,500.00
22020502	INTERNATIONAL TRAINING	178,000.00	-	-	-	-	-	-	-	-	100.00
220206	**OTHER SERVICES - GENERAL**	**60,000.00**	**357,600.00**	**544,000.00**	**926,000.00**	**715,200.00**	**-**	**715,200.00**	**-**	**722,400.00**	**722,800.00**
22020601	SECURITY SERVICES	34,000.00	29,800.00	45,400.00	-	59,600.00	-	59,600.00	-	60,200.00	60,300.00
22020605	CLEANING & FUMIGATION SERVICES	10,000.00	29,800.00	45,400.00	60,000.00	59,600.00	-	59,600.00	-	60,200.00	60,300.00
22020606	POSTAGES & COURIER SERVICES	16,000.00	-	-	-	-	-	-	-	-	100.00
22020607	OFFICE SUPPORT SERVICES	-	298,000.00	453,200.00	866,000.00	596,000.00	-	596,000.00	-	602,000.00	602,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**87,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**200.00**
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	47,000.00	-	-	-	-	-	-	-	-	100.00
22020803	PLANT / GENERATOR FUEL COST	40,000.00	-	-	-	-	-	-	-	-	100.00
220209	**FINANCIAL CHARGES - GENERAL**	**13,658.57**	**5,960.00**	**9,160.00**	**842.00**	**12,000.00**	**-**	**12,000.00**	**-**	**12,200.00**	**12,300.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	13,658.57	5,960.00	9,160.00	842.00	12,000.00	-	12,000.00	-	12,200.00	12,300.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,063,000.00**	**899,960.00**	**1,368,860.00**	**2,199,000.00**	**2,500,000.00**	**-**	**2,500,000.00**	**-**	**2,525,200.00**	**2,525,900.00**
22021001	REFRESHMENT & MEALS	39,000.00	89,400.00	136,000.00	109,000.00	178,800.00	-	178,800.00	-	180,600.00	180,700.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021002	HONORARIUM & SITTING ALLOWANCE	112,000.00	89,400.00	136,000.00	231,000.00	178,800.00	-	178,800.00	-	180,600.00	180,700.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000.00	23,840.00	36,440.00	-	47,700.00	-	47,700.00	-	48,200.00	48,300.00
22021004	MEDICAL EXPENSES-LOCAL	-	29,800.00	45,400.00	25,000.00	59,600.00	-	59,600.00	-	60,200.00	60,300.00
22021007	WELFARE PACKAGES	127,000.00	71,520.00	108,820.00	50,000.00	143,100.00	-	143,100.00	-	144,600.00	144,700.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	50,000.00	-	-	-	-	-	-	-	-	100.00
22021025	OTHER MISCELLANEOUS EXPENSES	715,000.00	596,000.00	906,200.00	1,784,000.00	1,892,000.00	-	1,892,000.00	-	1,911,000.00	1,911,100.00
23	**CAPITAL EXPENDITURE**	**-**	**800,000,000.00**	**400,000,000.00**	**-**	**-**	**585,000,000.00**	**585,000,000.00**	**-**	**590,850,000.00**	**596,758,500.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**3,000,000.00**	**3,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**3,000,000.00**	**3,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010113	PURCHASE OF COMPUTERS	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
23010147	PURCHASE OF SCHOOL FURNITURES	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**196,000,000.00**	**196,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**196,000,000.00**	**196,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	195,000,000.00	195,000,000.00	-	-	-	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**601,000,000.00**	**201,000,000.00**	**-**	**-**	**585,000,000.00**	**585,000,000.00**	**-**	**590,850,000.00**	**596,758,500.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**601,000,000.00**	**201,000,000.00**	**-**	**-**	**585,000,000.00**	**585,000,000.00**	**-**	**590,850,000.00**	**596,758,500.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	601,000,000.00	201,000,000.00	-	-	585,000,000.00	585,000,000.00	-	590,850,000.00	596,758,500.00
051700900100 - Adamawa State Mass Education Board (ADSMEB)											
2	**EXPENDITURES**	**155,350,533.80**	**1,226,420,740.00**	**531,246,840.00**	**219,720,887.56**	**235,814,110.00**	**-**	**235,814,110.00**	**-**	**238,172,700.00**	**238,175,640.00**
21	**PERSONNEL COST**	**133,459,556.72**	**184,497,300.00**	**184,497,300.00**	**183,265,045.18**	**222,332,710.00**	**-**	**222,332,710.00**	**-**	**224,556,100.00**	**224,556,240.00**
2101	**SALARY**	**70,015,163.05**	**96,505,400.00**	**96,505,400.00**	**80,234,267.50**	**95,055,450.00**	**-**	**95,055,450.00**	**-**	**96,006,010.00**	**96,006,040.00**
210101	**SALARIES AND WAGES**	**70,015,163.05**	**96,505,400.00**	**96,505,400.00**	**80,234,267.50**	**95,055,450.00**	**-**	**95,055,450.00**	**-**	**96,006,010.00**	**96,006,040.00**
21010101	BASIC-SALARY	70,015,163.05	96,505,400.00	96,505,400.00	80,234,267.50	95,055,450.00	-	95,055,450.00	-	96,006,010.00	96,006,040.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**63,444,393.67**	**87,991,900.00**	**87,991,900.00**	**103,030,777.68**	**127,277,260.00**	**-**	**127,277,260.00**	**-**	**128,550,090.00**	**128,550,200.00**
210201	**ALLOWANCES**	**63,444,393.67**	**87,991,900.00**	**87,991,900.00**	**103,030,777.68**	**124,900,790.00**	**-**	**124,900,790.00**	**-**	**126,149,850.00**	**126,149,950.00**
21020102	HOUSING/RENT ALLOWANCE	14,647,162.26	21,997,500.00	21,997,500.00	18,110,861.69	21,748,760.00	-	21,748,760.00	-	21,966,250.00	21,966,260.00
21020103	TRANSPORT ALLOWANCE	4,634,697.26	6,297,600.00	6,297,600.00	7,276,869.47	8,803,410.00	-	8,803,410.00	-	8,891,450.00	8,891,460.00
21020104	MEAL SUBSIDY	677,069.34	968,800.00	968,800.00	1,205,014.44	1,499,300.00	-	1,499,300.00	-	1,514,300.00	1,514,310.00
21020105	UTILITY ALLOWANCE	2,750,981.42	3,484,700.00	3,484,700.00	4,465,559.47	5,363,190.00	-	5,363,190.00	-	5,416,830.00	5,416,840.00
21020106	ENTERTAINMENT ALLOWANCE	440,048.63	462,900.00	462,900.00	524,903.06	604,590.00	-	604,590.00	-	610,640.00	610,650.00
21020107	LEAVE ALLOWANCE	5,903,484.41	9,200,600.00	9,200,600.00	7,893,802.86	9,432,570.00	-	9,432,570.00	-	9,526,900.00	9,526,910.00
21020108	DOMESTIC STAFF ALLOWANCE	13,668,706.39	14,848,500.00	14,848,500.00	16,165,161.36	18,582,800.00	-	18,582,800.00	-	18,768,630.00	18,768,640.00
21020114	TEACHING ALLOWANCE	7,998,499.20	11,447,000.00	11,447,000.00	10,704,416.74	13,926,680.00	-	13,926,680.00	-	14,065,950.00	14,065,960.00
21020135	FURNITURE ALLOWANCE	11,623,744.76	16,991,100.00	16,991,100.00	14,342,912.59	17,178,210.00	-	17,178,210.00	-	17,350,000.00	17,350,010.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,100,000.00	2,293,200.00	2,293,200.00	22,341,276.00	27,761,280.00	-	27,761,280.00	-	28,038,900.00	28,038,910.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**2,376,470.00**	**-**	**2,376,470.00**	**-**	**2,400,240.00**	**2,400,250.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	2,376,470.00	-	2,376,470.00	-	2,400,240.00	2,400,250.00
22	**OTHER RECURRENT COSTS**	**2,490,977.08**	**13,112,040.00**	**19,938,140.00**	**6,846,376.38**	**13,481,400.00**	**-**	**13,481,400.00**	**-**	**13,616,600.00**	**13,619,400.00**
2202	**OVERHEAD COST**	**2,490,977.08**	**13,112,040.00**	**19,938,140.00**	**6,846,376.38**	**13,481,400.00**	**-**	**13,481,400.00**	**-**	**13,616,600.00**	**13,619,400.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220201	**TRAVEL & TRANSPORT - GENERAL**	**248,000.00**	**345,680.00**	**525,780.00**	**137,000.00**	**800,000.00**	**-**	**800,000.00**	**-**	**808,000.00**	**808,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	176,000.00	298,000.00	453,200.00	100,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	72,000.00	47,680.00	72,580.00	37,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220202	**UTILITIES - GENERAL**	**20,000.00**	**52,460.00**	**80,060.00**	**23,000.00**	**214,400.00**	**-**	**214,400.00**	**-**	**216,600.00**	**216,800.00**
22020201	ELECTRICITY CHARGES	20,000.00	38,150.00	58,150.00	23,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020205	WATER RATES	-	14,310.00	21,910.00	-	14,400.00	-	14,400.00	-	14,600.00	14,700.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**49,500.00**	**109,670.00**	**167,470.00**	**70,000.00**	**723,900.00**	**-**	**723,900.00**	**-**	**731,200.00**	**731,600.00**
22020305	PRINTING OF NON SECURITY DOCUMENTS	39,500.00	23,840.00	36,440.00	20,000.00	23,900.00	-	23,900.00	-	24,200.00	24,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000.00	23,840.00	36,440.00	20,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	38,150.00	58,150.00	25,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	23,840.00	36,440.00	5,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**220,000.00**	**238,400.00**	**363,000.00**	**151,500.00**	**619,300.00**	**-**	**619,300.00**	**-**	**625,600.00**	**626,100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	36,000.00	47,680.00	72,580.00	-	47,700.00	-	47,700.00	-	48,200.00	48,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	47,680.00	72,580.00	40,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	8,000.00	47,680.00	72,580.00	47,500.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,000.00	23,840.00	36,440.00	20,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020406	OTHER MAINTENANCE SERVICES	156,000.00	71,520.00	108,820.00	44,000.00	71,600.00	-	71,600.00	-	72,400.00	72,500.00
220205	**TRAINING - GENERAL**	**33,000.00**	**9,100,920.00**	**13,836,620.00**	**4,524,500.00**	**2,277,100.00**	**-**	**2,277,100.00**	**-**	**2,299,900.00**	**2,300,100.00**
22020501	LOCAL TRAINING	33,000.00	23,840.00	36,440.00	32,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	9,077,080.00	13,800,180.00	4,492,500.00	2,077,100.00	-	2,077,100.00	-	2,097,900.00	2,098,000.00
220206	**OTHER SERVICES - GENERAL**	**1,470,000.00**	**2,822,660.00**	**4,291,560.00**	**1,627,000.00**	**3,013,200.00**	**-**	**3,013,200.00**	**-**	**3,043,400.00**	**3,043,700.00**
22020601	SECURITY SERVICES	12,000.00	429,120.00	652,420.00	14,000.00	429,200.00	-	429,200.00	-	433,500.00	433,600.00
22020605	CLEANING & FUMIGATION SERVICES	10,000.00	9,540.00	14,640.00	5,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020607	OFFICE SUPPORT SERVICES	1,448,000.00	2,384,000.00	3,624,500.00	1,608,000.00	2,384,000.00	-	2,384,000.00	-	2,407,900.00	2,408,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**196,400.00**	**165,690.00**	**252,190.00**	**147,000.00**	**600,000.00**	**-**	**600,000.00**	**-**	**606,000.00**	**606,300.00**
22020801	MOTOR VEHICLE FUEL COST	83,500.00	89,400.00	136,000.00	118,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	42,000.00	28,610.00	43,610.00	14,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020803	PLANT / GENERATOR FUEL COST	70,900.00	47,680.00	72,580.00	15,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**29,077.08**	**9,540.00**	**14,640.00**	**3,376.38**	**9,600.00**	**-**	**9,600.00**	**-**	**9,700.00**	**9,800.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	29,077.08	9,540.00	14,640.00	3,376.38	9,600.00	-	9,600.00	-	9,700.00	9,800.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**225,000.00**	**267,020.00**	**406,820.00**	**163,000.00**	**5,223,900.00**	**-**	**5,223,900.00**	**-**	**5,276,200.00**	**5,276,800.00**
22021001	REFRESHMENT & MEALS	8,000.00	38,150.00	58,150.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00

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22021002	HONORARIUM & SITTING ALLOWANCE	73,000.00	47,680.00	72,580.00	76,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	23,840.00	36,440.00	-	23,900.00	-	23,900.00	-	24,200.00	24,300.00
22021004	MEDICAL EXPENSES-LOCAL	-	47,680.00	72,580.00	20,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22021007	WELFARE PACKAGES	144,000.00	85,830.00	130,630.00	49,000.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	23,840.00	36,440.00	18,000.00	3,800,000.00	-	3,800,000.00	-	3,838,000.00	3,838,100.00
23	**CAPITAL EXPENDITURE**	**19,400,000.00**	**1,028,811,400.00**	**326,811,400.00**	**29,609,466.00**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**258,811,400.00**	**96,811,400.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**258,811,400.00**	**96,811,400.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	9,600,000.00	4,600,000.00	-	-	-	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	3,400,000.00	1,400,000.00	-	-	-	-	-	-	-
23010119	PURCHASE OF POWER GENERATING SET	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	95,500,000.00	20,500,000.00	-	-	-	-	-	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	145,811,400.00	65,811,400.00	-	-	-	-	-	-	-
23010146	PURCHASE OF ICT EQUPMENTS	-	1,500,000.00	1,500,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**660,000,000.00**	**160,000,000.00**	**29,609,466.00**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**660,000,000.00**	**160,000,000.00**	**29,609,466.00**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	660,000,000.00	160,000,000.00	29,609,466.00	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**50,000,000.00**	**10,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**50,000,000.00**	**10,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	50,000,000.00	10,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**19,400,000.00**	**60,000,000.00**	**60,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**19,400,000.00**	**60,000,000.00**	**60,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	19,400,000.00	60,000,000.00	60,000,000.00	-	-	-	-	-	-	-
051705100100 - Post Primary Schools Mgt Board											
2	**EXPENDITURES**	**14,595,829,373.67**	**14,037,899,740.00**	**14,524,781,540.00**	**22,678,053,096.58**	**23,920,659,160.00**	**(3,200,000,000.00)**	**20,720,659,160.00**	**-**	**28,960,611,600.00**	**28,960,617,230.00**
21	**PERSONNEL COST**	**13,465,787,380.75**	**13,047,179,500.00**	**13,047,179,500.00**	**21,522,345,566.43**	**22,170,380,060.00**	**(2,500,000,000.00)**	**19,670,380,060.00**	**-**	**27,899,828,500.00**	**27,899,828,730.00**
2101	**SALARY**	**7,010,554,632.45**	**5,524,547,600.00**	**5,524,547,600.00**	**11,066,562,665.29**	**10,159,162,200.00**	**(2,500,000,000.00)**	**7,659,162,200.00**	**-**	**15,768,498,350.00**	**15,768,498,360.00**
210101	**SALARIES AND WAGES**	**7,010,554,632.45**	**5,524,547,600.00**	**5,524,547,600.00**	**11,066,562,665.29**	**10,159,162,200.00**	**(2,500,000,000.00)**	**7,659,162,200.00**	**-**	**15,768,498,350.00**	**15,768,498,360.00**
21010101	BASIC-SALARY	7,010,554,632.45	5,524,547,600.00	5,524,547,600.00	11,066,562,665.29	10,159,162,200.00	(2,500,000,000.00)	7,659,162,200.00	-	15,768,498,350.00	15,768,498,360.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**6,455,232,748.30**	**7,522,631,900.00**	**7,522,631,900.00**	**10,455,782,901.14**	**12,011,217,860.00**	**-**	**12,011,217,860.00**	**-**	**12,131,330,150.00**	**12,131,330,370.00**
210201	**ALLOWANCES**	**6,455,232,748.30**	**7,522,631,900.00**	**7,522,631,900.00**	**10,455,782,901.14**	**11,693,761,170.00**	**-**	**11,693,761,170.00**	**-**	**11,810,698,890.00**	**11,810,699,100.00**
21020102	HOUSING/RENT ALLOWANCE	1,601,369,711.36	751,170,500.00	751,170,500.00	2,528,642,958.64	2,462,735,020.00	-	2,462,735,020.00	-	2,487,362,380.00	2,487,362,390.00
21020103	TRANSPORT ALLOWANCE	565,340,930.61	781,716,900.00	781,716,900.00	1,011,675,051.09	1,186,271,630.00	-	1,186,271,630.00	-	1,198,134,350.00	1,198,134,360.00
21020104	MEAL SUBSIDY	105,505,282.16	129,114,900.00	129,114,900.00	202,149,249.32	237,519,560.00	-	237,519,560.00	-	239,894,760.00	239,894,770.00
21020105	UTILITY ALLOWANCE	318,047,988.10	436,598,500.00	436,598,500.00	606,794,671.08	710,997,420.00	-	710,997,420.00	-	718,107,400.00	718,107,410.00

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21020106	ENTERTAINMENT ALLOWANCE	11,984,053.56	15,368,200.00	15,368,200.00	19,782,431.35	24,130,890.00	-	24,130,890.00	-	24,372,200.00	24,372,210.00
21020107	LEAVE ALLOWANCE	622,746,302.84	975,982,800.00	975,982,800.00	1,104,547,510.03	1,294,233,150.00	-	1,294,233,150.00	-	1,307,175,490.00	1,307,175,500.00
21020108	DOMESTIC STAFF ALLOWANCE	373,519,421.61	536,955,500.00	536,955,500.00	620,548,098.41	756,165,900.00	-	756,165,900.00	-	763,727,560.00	763,727,570.00
21020109	SHIFT ALLOWANCE	144,492.00	2,325,500.00	2,325,500.00	144,492.00	168,110.00	-	168,110.00	-	169,800.00	169,810.00
21020110	CALL DUTY ALLOWANCE	63,556.68	9,716,000.00	9,716,000.00	63,556.68	73,920.00	-	73,920.00	-	74,660.00	74,670.00
21020112	HARZARD ALLOWANCE	-	-	-	-	1,234,170.00	-	1,234,170.00	-	1,246,520.00	1,246,530.00
21020114	TEACHING ALLOWANCE	1,348,990,857.05	696,633,300.00	696,633,300.00	2,195,786,362.48	2,066,804,910.00	-	2,066,804,910.00	-	2,087,472,960.00	2,087,472,970.00
21020118	SIWES ALLOWANCE	82,119.18	114,800.00	114,800.00	43,039.14	100,170.00	-	100,170.00	-	101,180.00	101,190.00
21020119	FIELD ALLOWANCE	82,119.18	147,900.00	147,900.00	43,039.14	100,170.00	-	100,170.00	-	101,180.00	101,190.00
21020120	JOURNAL ALLOWANCE	102,144.23	271,200.00	271,200.00	-	-	-	-	-	-	10.00
21020123	RESPONSIBILITY ALLOWANCE	296,004.00	1,745,100.00	1,745,100.00	296,004.00	344,190.00	-	344,190.00	-	347,640.00	347,650.00
21020135	FURNITURE ALLOWANCE	1,368,132,447.21	2,015,267,000.00	2,015,267,000.00	2,165,027,761.62	1,987,755,030.00	-	1,987,755,030.00	-	2,007,632,590.00	2,007,632,600.00
21020137	DRIVER'S ALLOWANCE	510,721.02	1,454,900.00	1,454,900.00	-	-	-	-	-	-	10.00
21020138	ADMIN ALLOWANCE	170,240.32	543,800.00	543,800.00	-	-	-	-	-	-	10.00
21020139	WARDROPE ALLOWANCE	-	-	-	-	1,182,200.00	-	1,182,200.00	-	1,194,030.00	1,194,040.00
21020141	ACCOMMODATION ALLOWANCE	-	-	-	-	2,364,390.00	-	2,364,390.00	-	2,388,040.00	2,388,050.00
21020145	OTHER ALLOWANCES AND BENEFITS	138,144,357.19	1,167,505,100.00	1,167,505,100.00	238,676.16	961,580,340.00	-	961,580,340.00	-	971,196,150.00	971,196,160.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**317,456,690.00**	**-**	**317,456,690.00**	**-**	**320,631,260.00**	**320,631,270.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	317,456,690.00	-	317,456,690.00	-	320,631,260.00	320,631,270.00
22	**OTHER RECURRENT COSTS**	**1,130,041,992.92**	**935,720,240.00**	**1,422,602,040.00**	**1,155,707,530.15**	**1,750,279,100.00**	**(700,000,000.00)**	**1,050,279,100.00**	**-**	**1,060,783,100.00**	**1,060,788,500.00**
2202	**OVERHEAD COST**	**1,130,041,992.92**	**935,720,240.00**	**1,422,602,040.00**	**1,155,707,530.15**	**1,750,279,100.00**	**(700,000,000.00)**	**1,050,279,100.00**	**-**	**1,060,783,100.00**	**1,060,788,500.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**11,838,661.00**	**15,533,940.00**	**48,325,840.00**	**26,498,596.00**	**39,200,000.00**	**-**	**39,200,000.00**	**-**	**39,592,000.00**	**39,592,400.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,044,055.00	11,920,000.00	40,000,000.00	23,442,136.00	36,000,000.00	-	36,000,000.00	-	36,360,000.00	36,360,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	883,254.00	597,700.00	3,020,700.00	2,487,089.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	688,052.00	1,902,190.00	3,802,190.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	223,300.00	1,114,050.00	1,502,950.00	569,371.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
220202	**UTILITIES - GENERAL**	**121,700.00**	**1,216,180.00**	**1,403,080.00**	**473,800.00**	**1,100,000.00**	**-**	**1,100,000.00**	**-**	**1,111,000.00**	**1,111,400.00**
22020201	ELECTRICITY CHARGES	8,000.00	759,820.00	700,000.00	304,400.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020202	TELEPHONE CHARGES	-	101,540.00	1,540.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020203	INTERNET ACCESS CHARGES	-	101,540.00	1,540.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020205	WATER RATES	113,700.00	253,280.00	700,000.00	169,400.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**149,467,692.28**	**97,692,590.00**	**78,422,890.00**	**96,903,365.44**	**181,786,400.00**	**-**	**181,786,400.00**	**-**	**183,604,300.00**	**183,605,400.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	302,600.00	253,280.00	746,380.00	794,000.00	468,000.00	-	468,000.00	-	472,700.00	472,800.00
22020302	BOOKS	-	169,040.00	93,140.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	148,513,692.28	65,560,000.00	66,760,000.00	66,668,403.06	150,000,000.00	-	150,000,000.00	-	151,500,000.00	151,500,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	77,500.00	253,280.00	253,280.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	253,280.00	3,280.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	127,510.00	127,510.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	202,510.00	2,510.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	304,900.00	253,280.00	341,680.00	204,400.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	89,000.00	253,280.00	4,480.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020312	OTHER MATERIALS AND SUPPLIES	150,000.00	29,800,000.00	10,000,000.00	29,221,562.38	29,718,400.00	-	29,718,400.00	-	30,015,600.00	30,015,700.00
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	30,000.00	567,130.00	90,630.00	15,000.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,712,950.00**	**3,525,280.00**	**12,608,380.00**	**6,744,432.00**	**8,100,800.00**	**-**	**8,100,800.00**	**-**	**8,182,200.00**	**8,182,800.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	130,000.00	596,000.00	3,502,100.00	1,471,226.00	1,411,000.00	-	1,411,000.00	-	1,425,200.00	1,425,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	362,000.00	596,000.00	2,000,000.00	1,166,500.00	1,294,800.00	-	1,294,800.00	-	1,307,800.00	1,307,900.00
22020403	MAINTENANCE OF OFFICE FURNITURE	380,350.00	253,280.00	1,690,680.00	715,200.00	604,100.00	-	604,100.00	-	610,200.00	610,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	362,200.00	253,280.00	341,680.00	309,000.00	472,800.00	-	472,800.00	-	477,600.00	477,700.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	236,400.00	253,280.00	1,500,480.00	372,000.00	547,200.00	-	547,200.00	-	552,700.00	552,800.00
22020406	OTHER MAINTENANCE SERVICES	1,242,000.00	1,573,440.00	3,573,440.00	2,710,506.00	3,770,900.00	-	3,770,900.00	-	3,808,700.00	3,808,800.00
220205	**TRAINING - GENERAL**	**975,467.00**	**786,720.00**	**2,680,120.00**	**810,940.00**	**1,867,300.00**	**-**	**1,867,300.00**	**-**	**1,886,000.00**	**1,886,100.00**
22020501	LOCAL TRAINING	975,467.00	786,720.00	2,680,120.00	810,940.00	1,867,300.00	-	1,867,300.00	-	1,886,000.00	1,886,100.00
220206	**OTHER SERVICES - GENERAL**	**2,733,500.00**	**4,215,110.00**	**12,659,510.00**	**6,347,340.00**	**7,393,100.00**	**-**	**7,393,100.00**	**-**	**7,467,200.00**	**7,467,800.00**
22020601	SECURITY SERVICES	113,500.00	786,720.00	386,820.00	371,340.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020603	RESIDENTIAL RENT	-	15,580.00	21,080.00	-	21,100.00	-	21,100.00	-	21,400.00	21,500.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	435,590.00	48,090.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020605	CLEANING & FUMIGATION SERVICES	20,000.00	101,540.00	137,040.00	96,000.00	156,000.00	-	156,000.00	-	157,600.00	157,700.00
22020606	POSTAGES & COURIER SERVICES	-	253,280.00	66,480.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020607	OFFICE SUPPORT SERVICES	2,600,000.00	2,622,400.00	12,000,000.00	5,880,000.00	6,216,000.00	-	6,216,000.00	-	6,278,200.00	6,278,300.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**170,277.99**	**835,990.00**	**385,890.00**	**100,000.00**	**692,000.00**	**-**	**692,000.00**	**-**	**699,000.00**	**699,300.00**
22020701	FINANCIAL CONSULTING	170,277.99	405,010.00	6,810.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	253,280.00	341,680.00	100,000.00	192,000.00	-	192,000.00	-	194,000.00	194,100.00
22020706	SURVEYING SERVICES	-	177,700.00	37,400.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,355,170.00**	**2,164,440.00**	**4,403,840.00**	**3,743,674.00**	**4,143,400.00**	**-**	**4,143,400.00**	**-**	**4,184,900.00**	**4,185,300.00**
22020801	MOTOR VEHICLE FUEL COST	1,212,150.00	810,010.00	2,306,810.00	2,272,220.00	1,889,300.00	-	1,889,300.00	-	1,908,200.00	1,908,300.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	313,000.00	365,200.00	1,032,300.00	490,354.00	816,900.00	-	816,900.00	-	825,100.00	825,200.00
22020803	PLANT / GENERATOR FUEL COST	830,020.00	786,720.00	1,061,320.00	981,100.00	1,237,200.00	-	1,237,200.00	-	1,249,600.00	1,249,700.00
22020806	COOKING GAS/FUEL COST	-	202,510.00	3,410.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**546,891.14**	**894,000.00**	**1,678,200.00**	**550,037.25**	**1,225,300.00**	**-**	**1,225,300.00**	**-**	**1,237,600.00**	**1,237,700.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	546,891.14	894,000.00	1,678,200.00	550,037.25	1,225,300.00	-	1,225,300.00	-	1,237,600.00	1,237,700.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**959,119,683.51**	**808,855,990.00**	**1,260,034,290.00**	**1,013,535,345.46**	**1,504,770,800.00**	**(700,000,000.00)**	**804,770,800.00**	**-**	**812,818,900.00**	**812,820,300.00**
22021001	REFRESHMENT & MEALS	924,925,550.68	774,800,000.00	1,204,058,500.00	969,967,721.46	1,423,045,600.00	(700,000,000.00)	723,045,600.00	-	730,276,100.00	730,276,200.00

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22021002	HONORARIUM & SITTING ALLOWANCE	624,000.00	596,000.00	1,079,200.00	1,031,050.00	1,310,600.00	-	1,310,600.00	-	1,323,800.00	1,323,900.00
22021003	PUBLICITY & ADVERTISEMENTS	570,877.50	298,000.00	1,000,000.00	628,150.00	672,400.00	-	672,400.00	-	679,200.00	679,300.00
22021004	MEDICAL EXPENSES-LOCAL	-	25,390.00	34,290.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021007	WELFARE PACKAGES	900,241.00	1,265,790.00	3,000,000.00	1,311,200.00	3,002,900.00	-	3,002,900.00	-	3,033,000.00	3,033,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	253,280.00	506,840.00	438,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021009	SPORTING ACTIVITIES	44,500.00	354,820.00	478,720.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021010	DIRECT TEACHING & LABORATORY COST	-	252,120.00	260,920.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22021014	BUDGET PREPARATION EXPENSIS	514,941.73	596,000.00	804,100.00	650,000.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	150,000.00	294,240.00	396,940.00	143,500.00	254,400.00	-	254,400.00	-	257,000.00	257,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	759,820.00	1,025,020.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	51,030.00	68,930.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	31,389,572.60	29,309,500.00	47,320,830.00	39,365,724.00	58,784,900.00	-	58,784,900.00	-	59,372,800.00	59,372,900.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
23	**CAPITAL EXPENDITURE**	**-**	**55,000,000.00**	**55,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2302	**CONSTRUCTION / PROVISION**	**-**	**16,500,000.00**	**16,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**16,500,000.00**	**16,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	11,000,000.00	11,000,000.00	-	-	-	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	5,500,000.00	5,500,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**38,500,000.00**	**38,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**38,500,000.00**	**38,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	38,500,000.00	38,500,000.00	-	-	-	-	-	-	-
051706400100 - Education Resource Centre											
2	**EXPENDITURES**	**41,097,943.46**	**230,126,830.00**	**279,747,630.00**	**82,896,473.64**	**311,547,310.00**	**40,000,000.00**	**351,547,310.00**	**-**	**355,063,060.00**	**356,277,990.00**
21	**PERSONNEL COST**	**14,630,900.31**	**24,766,800.00**	**24,766,800.00**	**23,981,191.13**	**30,059,010.00**	**-**	**30,059,010.00**	**-**	**30,359,660.00**	**30,359,790.00**
2101	**SALARY**	**7,162,762.44**	**10,974,000.00**	**10,974,000.00**	**12,351,610.09**	**12,889,170.00**	**-**	**12,889,170.00**	**-**	**13,018,070.00**	**13,018,080.00**
210101	**SALARIES AND WAGES**	**7,162,762.44**	**10,974,000.00**	**10,974,000.00**	**12,351,610.09**	**12,889,170.00**	**-**	**12,889,170.00**	**-**	**13,018,070.00**	**13,018,080.00**
21010101	BASIC-SALARY	7,162,762.44	10,974,000.00	10,974,000.00	12,351,610.09	12,889,170.00	-	12,889,170.00	-	13,018,070.00	13,018,080.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**7,468,137.87**	**13,792,800.00**	**13,792,800.00**	**11,629,581.04**	**17,169,840.00**	**-**	**17,169,840.00**	**-**	**17,341,590.00**	**17,341,710.00**
210201	**ALLOWANCES**	**7,468,137.87**	**13,792,800.00**	**13,792,800.00**	**11,629,581.04**	**16,849,380.00**	**-**	**16,849,380.00**	**-**	**17,017,920.00**	**17,018,030.00**
21020102	HOUSING/RENT ALLOWANCE	1,638,839.46	2,783,100.00	2,783,100.00	2,531,709.20	2,932,650.00	-	2,932,650.00	-	2,961,980.00	2,961,990.00
21020103	TRANSPORT ALLOWANCE	535,060.20	759,600.00	759,600.00	1,006,395.56	1,165,820.00	-	1,165,820.00	-	1,177,480.00	1,177,490.00
21020104	MEAL SUBSIDY	86,703.75	111,900.00	111,900.00	176,344.72	204,440.00	-	204,440.00	-	206,490.00	206,500.00
21020105	UTILITY ALLOWANCE	312,109.32	475,500.00	475,500.00	616,829.68	714,530.00	-	714,530.00	-	721,680.00	721,690.00
21020106	ENTERTAINMENT ALLOWANCE	34,706.22	1,011,200.00	1,011,200.00	57,386.76	66,360.00	-	66,360.00	-	67,030.00	67,040.00
21020107	LEAVE ALLOWANCE	700,992.90	1,087,000.00	1,087,000.00	1,106,516.20	1,285,830.00	-	1,285,830.00	-	1,298,690.00	1,298,700.00
21020108	DOMESTIC STAFF ALLOWANCE	1,099,522.74	1,532,800.00	1,532,800.00	1,796,129.04	2,074,590.00	-	2,074,590.00	-	2,095,340.00	2,095,350.00
21020114	TEACHING ALLOWANCE	1,172,943.69	1,795,200.00	1,795,200.00	1,841,837.18	2,090,450.00	-	2,090,450.00	-	2,111,360.00	2,111,370.00
21020121	WIEGHING ALLOWANCE	414,024.36	659,900.00	659,900.00	414,024.36	481,430.00	-	481,430.00	-	486,250.00	486,260.00
21020135	FURNITURE ALLOWANCE	1,353,235.23	2,430,000.00	2,430,000.00	2,082,408.34	2,412,590.00	-	2,412,590.00	-	2,436,720.00	2,436,730.00

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21020145	OTHER ALLOWANCES AND BENEFITS	120,000.00	1,146,600.00	1,146,600.00	-	3,420,690.00	-	3,420,690.00	-	3,454,900.00	3,454,910.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**320,460.00**	**-**	**320,460.00**	**-**	**323,670.00**	**323,680.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	320,460.00	-	320,460.00	-	323,670.00	323,680.00
22	**OTHER RECURRENT COSTS**	**26,467,043.15**	**95,360,030.00**	**144,980,830.00**	**58,615,282.51**	**161,488,300.00**	**40,000,000.00**	**201,488,300.00**	**-**	**203,503,400.00**	**203,506,200.00**
2202	**OVERHEAD COST**	**26,467,043.15**	**95,360,030.00**	**144,980,830.00**	**58,615,282.51**	**161,488,300.00**	**40,000,000.00**	**201,488,300.00**	**-**	**203,503,400.00**	**203,506,200.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**124,000.00**	**1,192,000.00**	**1,812,500.00**	**713,000.00**	**4,725,000.00**	**-**	**4,725,000.00**	**-**	**4,772,300.00**	**4,772,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	476,800.00	725,000.00	475,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	124,000.00	476,800.00	725,000.00	-	725,000.00	-	725,000.00	-	732,300.00	732,400.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	238,400.00	362,500.00	238,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220202	**UTILITIES - GENERAL**	**15,000.00**	**111,100.00**	**169,100.00**	**11,000.00**	**245,200.00**	**-**	**245,200.00**	**-**	**247,800.00**	**248,100.00**
22020201	ELECTRICITY CHARGES	-	47,680.00	72,580.00	-	72,600.00	-	72,600.00	-	73,400.00	73,500.00
22020203	INTERNET ACCESS CHARGES	5,000.00	15,740.00	23,940.00	11,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	10,000.00	47,680.00	72,580.00	-	72,600.00	-	72,600.00	-	73,400.00	73,500.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**18,852,945.00**	**85,267,940.00**	**129,635,240.00**	**38,931,000.00**	**121,050,000.00**	**40,000,000.00**	**161,050,000.00**	**-**	**162,660,500.00**	**162,660,900.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	210,500.00	95,360.00	145,160.00	846,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	125,000.00	8,940,000.00	13,591,800.00	25,621,000.00	68,000,000.00	-	68,000,000.00	-	68,680,000.00	68,680,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	18,461,445.00	75,994,180.00	115,535,780.00	12,464,000.00	50,000,000.00	40,000,000.00	90,000,000.00	-	90,900,000.00	90,900,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	56,000.00	238,400.00	362,500.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220204	**MAINTENANCE SERVICES - GENERAL**	**836,600.00**	**1,442,320.00**	**2,193,420.00**	**2,638,900.00**	**4,700,000.00**	**-**	**4,700,000.00**	**-**	**4,747,000.00**	**4,747,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,000.00	23,840.00	36,440.00	10,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	49,000.00	47,680.00	72,580.00	243,000.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	616,600.00	476,800.00	725,000.00	1,836,900.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	596,000.00	906,200.00	119,000.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020406	OTHER MAINTENANCE SERVICES	141,000.00	298,000.00	453,200.00	430,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220205	**TRAINING - GENERAL**	**-**	**298,000.00**	**453,200.00**	**-**	**300,000.00**	**-**	**300,000.00**	**-**	**303,000.00**	**303,100.00**
22020501	LOCAL TRAINING	-	298,000.00	453,200.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
220206	**OTHER SERVICES - GENERAL**	**1,560,500.00**	**1,448,400.00**	**2,202,400.00**	**1,830,000.00**	**3,318,100.00**	**-**	**3,318,100.00**	**-**	**3,351,300.00**	**3,351,600.00**
22020601	SECURITY SERVICES	-	178,800.00	272,000.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020606	POSTAGES & COURIER SERVICES	30,500.00	77,600.00	118,100.00	110,000.00	118,100.00	-	118,100.00	-	119,300.00	119,400.00
22020607	OFFICE SUPPORT SERVICES	1,530,000.00	1,192,000.00	1,812,300.00	1,720,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**525,500.00**	**685,400.00**	**1,042,300.00**	**311,000.00**	**3,200,000.00**	**-**	**3,200,000.00**	**-**	**3,232,000.00**	**3,232,300.00**
22020801	MOTOR VEHICLE FUEL COST	75,000.00	178,800.00	272,000.00	178,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	89,400.00	136,000.00	89,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020803	PLANT / GENERATOR FUEL COST	450,500.00	417,200.00	634,300.00	44,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220209	**FINANCIAL CHARGES - GENERAL**	**31,898.15**	**29,800.00**	**45,400.00**	**2,082.51**	**50,000.00**	**-**	**50,000.00**	**-**	**50,500.00**	**50,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	31,898.15	29,800.00	45,400.00	2,082.51	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,520,600.00**	**4,885,070.00**	**7,427,270.00**	**14,178,300.00**	**23,900,000.00**	**-**	**23,900,000.00**	**-**	**24,139,000.00**	**24,139,500.00**
22021001	REFRESHMENT & MEALS	39,700.00	120,400.00	183,100.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021004	MEDICAL EXPENSES-LOCAL	56,000.00	178,800.00	272,000.00	102,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021007	WELFARE PACKAGES	546,000.00	413,870.00	629,270.00	430,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	3,878,900.00	4,172,000.00	6,342,900.00	13,646,300.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
23	**CAPITAL EXPENDITURE**	**-**	**110,000,000.00**	**110,000,000.00**	**300,000.00**	**120,000,000.00**	**-**	**120,000,000.00**	**-**	**121,200,000.00**	**122,412,000.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**10,560,000.00**	**10,560,000.00**	**300,000.00**	**120,000,000.00**	**-**	**120,000,000.00**	**-**	**121,200,000.00**	**122,412,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**10,560,000.00**	**10,560,000.00**	**300,000.00**	**120,000,000.00**	**-**	**120,000,000.00**	**-**	**121,200,000.00**	**122,412,000.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	2,640,000.00	2,640,000.00	300,000.00	-	-	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	1,980,000.00	1,980,000.00	-	-	-	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	1,320,000.00	1,320,000.00	-	-	-	-	-	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	3,960,000.00	3,960,000.00	-	120,000,000.00	-	120,000,000.00	-	121,200,000.00	122,412,000.00
23010146	PURCHASE OF ICT EQUPMENTS	-	660,000.00	660,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**99,440,000.00**	**99,440,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**99,440,000.00**	**99,440,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	99,440,000.00	99,440,000.00	-	-	-	-	-	-	-
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2	**EXPENDITURES**	**780,396,447.89**	**1,762,704,200.00**	**2,276,013,500.00**	**931,550,054.57**	**2,536,875,010.00**	**450,000,000.00**	**2,986,875,010.00**	**-**	**2,562,244,410.00**	**2,564,475,010.00**
21	**PERSONNEL COST**	**753,571,378.90**	**871,588,000.00**	**871,588,000.00**	**893,223,260.85**	**2,265,111,500.00**	**-**	**2,265,111,500.00**	**-**	**2,287,762,710.00**	**2,287,762,910.00**
2101	**SALARY**	**685,199,236.50**	**780,000,000.00**	**780,000,000.00**	**459,165,721.36**	**562,223,870.00**	**-**	**562,223,870.00**	**-**	**567,846,110.00**	**567,846,140.00**
210101	**SALARIES AND WAGES**	**685,199,236.50**	**780,000,000.00**	**780,000,000.00**	**459,165,721.36**	**562,223,870.00**	**-**	**562,223,870.00**	**-**	**567,846,110.00**	**567,846,140.00**
21010101	BASIC-SALARY	685,199,236.50	780,000,000.00	780,000,000.00	459,165,721.36	562,223,870.00	-	562,223,870.00	-	567,846,110.00	567,846,140.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**68,372,142.40**	**91,588,000.00**	**91,588,000.00**	**434,057,539.49**	**1,702,887,630.00**	**-**	**1,702,887,630.00**	**-**	**1,719,916,600.00**	**1,719,916,770.00**
210201	**ALLOWANCES**	**68,372,142.40**	**91,588,000.00**	**91,588,000.00**	**434,057,539.49**	**1,692,157,890.00**	**-**	**1,692,157,890.00**	**-**	**1,709,079,560.00**	**1,709,079,720.00**
21020102	HOUSING/RENT ALLOWANCE	3,896,483.13	-	-	-	182,051,520.00	-	182,051,520.00	-	183,872,040.00	183,872,050.00
21020103	TRANSPORT ALLOWANCE	3,042,545.88	-	-	-	144,895,910.00	-	144,895,910.00	-	146,344,870.00	146,344,880.00
21020104	MEAL SUBSIDY	1,435,879.35	-	-	-	40,059,180.00	-	40,059,180.00	-	40,459,780.00	40,459,790.00
21020105	UTILITY ALLOWANCE	1,059,514.53	-	-	-	53,694,900.00	-	53,694,900.00	-	54,231,850.00	54,231,860.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	15,178,380.00	-	15,178,380.00	-	15,330,170.00	15,330,180.00
21020107	LEAVE ALLOWANCE	790,682.16	-	-	-	42,207,060.00	-	42,207,060.00	-	42,629,140.00	42,629,150.00
21020108	DOMESTIC STAFF ALLOWANCE	-	-	-	-	75,893,270.00	-	75,893,270.00	-	76,652,210.00	76,652,220.00
21020109	SHIFT ALLOWANCE	2,086,719.02	3,529,100.00	3,529,100.00	2,094,517.45	2,415,210.00	-	2,415,210.00	-	2,439,370.00	2,439,380.00
21020110	CALL DUTY ALLOWANCE	9,421,840.80	14,858,800.00	14,858,800.00	9,672,259.92	11,538,870.00	-	11,538,870.00	-	11,654,260.00	11,654,270.00
21020112	HARZARD ALLOWANCE	1,007,738.44	1,673,800.00	1,673,800.00	994,034.28	1,123,290.00	-	1,123,290.00	-	1,134,530.00	1,134,540.00
21020114	TEACHING ALLOWANCE	-	-	-	-	171,680.00	-	171,680.00	-	173,400.00	173,410.00
21020118	SIWES ALLOWANCE	5,776,241.71	8,163,200.00	8,163,200.00	6,677,168.08	7,595,070.00	-	7,595,070.00	-	7,671,030.00	7,671,040.00
21020119	FIELD ALLOWANCE	5,776,241.71	8,163,200.00	8,163,200.00	6,677,168.08	7,595,070.00	-	7,595,070.00	-	7,671,030.00	7,671,040.00
21020123	RESPONSIBILITY ALLOWANCE	3,365,172.00	2,206,200.00	2,206,200.00	908,032.00	1,493,000.00	-	1,493,000.00	-	1,507,930.00	1,507,940.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020140	ACADEMIC ALLOWANCE	25,993,083.67	40,173,900.00	40,173,900.00	30,047,264.49	32,282,250.00	-	32,282,250.00	-	32,605,080.00	32,605,090.00
21020145	OTHER ALLOWANCES AND BENEFITS	4,720,000.00	12,819,800.00	12,819,800.00	376,987,095.19	1,073,963,230.00	-	1,073,963,230.00	-	1,084,702,870.00	1,084,702,880.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**10,729,740.00**	**-**	**10,729,740.00**	**-**	**10,837,040.00**	**10,837,050.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	10,729,740.00	-	10,729,740.00	-	10,837,040.00	10,837,050.00
22	**OTHER RECURRENT COSTS**	**26,825,068.99**	**25,571,400.00**	**38,880,700.00**	**38,326,793.72**	**51,280,700.00**	**-**	**51,280,700.00**	**-**	**51,794,000.00**	**51,797,500.00**
2202	**OVERHEAD COST**	**26,825,068.99**	**25,571,400.00**	**38,880,700.00**	**38,326,793.72**	**51,280,700.00**	**-**	**51,280,700.00**	**-**	**51,794,000.00**	**51,797,500.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,079,000.00**	**1,578,210.00**	**2,399,510.00**	**2,969,000.00**	**2,900,000.00**	**-**	**2,900,000.00**	**-**	**2,929,000.00**	**2,929,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	846,000.00	1,339,810.00	2,037,010.00	2,761,000.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	233,000.00	238,400.00	362,500.00	208,000.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
220202	**UTILITIES - GENERAL**	**241,500.00**	**405,280.00**	**616,480.00**	**365,500.00**	**581,400.00**	**-**	**581,400.00**	**-**	**587,300.00**	**587,500.00**
22020201	ELECTRICITY CHARGES	220,500.00	286,080.00	435,080.00	265,500.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	21,000.00	119,200.00	181,400.00	100,000.00	181,400.00	-	181,400.00	-	183,300.00	183,400.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,216,900.00**	**1,928,660.00**	**2,933,060.00**	**2,346,100.00**	**5,395,200.00**	**-**	**5,395,200.00**	**-**	**5,449,200.00**	**5,449,900.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	912,200.00	454,750.00	691,450.00	454,100.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	638,000.00	484,550.00	736,850.00	1,106,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	160,000.00	178,800.00	272,000.00	160,000.00	250,000.00	-	250,000.00	-	252,500.00	252,600.00
22020309	UNIFORMS & OTHER CLOTHING	-	95,360.00	145,160.00	-	145,200.00	-	145,200.00	-	146,700.00	146,800.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	486,700.00	596,000.00	906,200.00	589,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	20,000.00	119,200.00	181,400.00	37,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**8,609,250.00**	**5,602,400.00**	**8,518,000.00**	**6,638,117.90**	**13,500,000.00**	**-**	**13,500,000.00**	**-**	**13,635,000.00**	**13,635,500.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,012,000.00	1,192,000.00	1,812,300.00	1,673,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	330,500.00	476,800.00	725,000.00	551,800.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	140,000.00	238,400.00	362,500.00	246,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	80,000.00	119,200.00	181,400.00	95,000.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020406	OTHER MAINTENANCE SERVICES	6,046,750.00	3,576,000.00	5,436,800.00	4,072,317.90	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
220205	**TRAINING - GENERAL**	**4,086,350.00**	**3,158,800.00**	**4,802,500.00**	**3,620,000.00**	**6,000,000.00**	**-**	**6,000,000.00**	**-**	**6,060,000.00**	**6,060,200.00**
22020501	LOCAL TRAINING	1,605,000.00	774,800.00	1,178,000.00	737,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	2,481,350.00	2,384,000.00	3,624,500.00	2,883,000.00	4,500,000.00	-	4,500,000.00	-	4,545,000.00	4,545,100.00
220206	**OTHER SERVICES - GENERAL**	**2,049,700.00**	**2,413,800.00**	**3,670,400.00**	**2,417,000.00**	**3,017,500.00**	**-**	**3,017,500.00**	**-**	**3,047,900.00**	**3,048,400.00**
22020601	SECURITY SERVICES	862,000.00	59,600.00	90,700.00	37,500.00	90,700.00	-	90,700.00	-	91,700.00	91,800.00
22020603	RESIDENTIAL RENT	897,000.00	2,056,200.00	3,126,200.00	2,051,000.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	178,700.00	119,200.00	181,400.00	110,000.00	181,400.00	-	181,400.00	-	183,300.00	183,400.00
22020605	CLEANING & FUMIGATION SERVICES	92,000.00	149,000.00	226,700.00	210,500.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020606	POSTAGES & COURIER SERVICES	20,000.00	29,800.00	45,400.00	8,000.00	45,400.00	-	45,400.00	-	45,900.00	46,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**119,200.00**	**181,400.00**	**106,500.00**	**181,400.00**	**-**	**181,400.00**	**-**	**183,300.00**	**183,400.00**
22020703	LEGAL SERVICES	-	119,200.00	181,400.00	106,500.00	181,400.00	-	181,400.00	-	183,300.00	183,400.00
220208	**FUEL & LUBRICANTS - GENERAL**	**928,360.00**	**1,566,290.00**	**2,381,490.00**	**1,734,500.00**	**3,000,000.00**	**-**	**3,000,000.00**	**-**	**3,030,000.00**	**3,030,200.00**
22020801	MOTOR VEHICLE FUEL COST	808,660.00	1,447,090.00	2,200,090.00	1,609,500.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020803	PLANT / GENERATOR FUEL COST	119,700.00	119,200.00	181,400.00	125,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**38,198.99**	**33,980.00**	**51,780.00**	**85,975.82**	**60,000.00**	**-**	**60,000.00**	**-**	**60,600.00**	**60,700.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	38,198.99	33,980.00	51,780.00	85,975.82	60,000.00	-	60,000.00	-	60,600.00	60,700.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**7,575,810.00**	**8,764,780.00**	**13,326,080.00**	**18,044,100.00**	**16,645,200.00**	**-**	**16,645,200.00**	**-**	**16,811,700.00**	**16,812,500.00**
22021001	REFRESHMENT & MEALS	156,000.00	77,480.00	117,880.00	69,700.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	140,000.00	476,800.00	725,000.00	454,000.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
22021003	PUBLICITY & ADVERTISEMENTS	572,000.00	1,020,950.00	1,552,250.00	1,018,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021004	MEDICAL EXPENSES-LOCAL	70,000.00	95,360.00	145,160.00	-	145,200.00	-	145,200.00	-	146,700.00	146,800.00
22021007	WELFARE PACKAGES	2,264,260.00	1,788,000.00	2,718,400.00	3,720,000.00	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22021009	SPORTING ACTIVITIES	234,000.00	44,700.00	68,000.00	25,000.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	709,500.00	476,800.00	725,000.00	460,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	3,430,050.00	4,784,690.00	7,274,390.00	12,297,400.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
23	**CAPITAL EXPENDITURE**	**-**	**865,544,800.00**	**1,365,544,800.00**	**-**	**220,482,810.00**	**450,000,000.00**	**670,482,810.00**	**-**	**222,687,700.00**	**224,914,600.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**321,576,800.00**	**191,576,800.00**	**-**	**220,482,810.00**	**(220,000,000.00)**	**482,810.00**	**-**	**222,687,700.00**	**224,914,600.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**321,576,800.00**	**191,576,800.00**	**-**	**220,482,810.00**	**(220,000,000.00)**	**482,810.00**	**-**	**222,687,700.00**	**224,914,600.00**
23010104	PURCHASE MOTOR CYCLES	-	82,500,000.00	2,500,000.00	-	-	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	88,000,000.00	88,000,000.00	-	-	-	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	9,075,000.00	9,075,000.00	-	-	-	-	-	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	115,845,800.00	65,845,800.00	-	220,482,810.00	(220,000,000.00)	482,810.00	-	222,687,700.00	224,914,600.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	26,156,000.00	26,156,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**480,170,200.00**	**650,170,200.00**	**-**	**-**	**670,000,000.00**	**670,000,000.00**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**480,170,200.00**	**650,170,200.00**	**-**	**-**	**670,000,000.00**	**670,000,000.00**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	50,000,000.00	100,000,000.00	-	-	220,000,000.00	220,000,000.00	-	-	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	430,170,200.00	550,170,200.00	-	-	100,000,000.00	100,000,000.00	-	-	-
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	-	-	-	-	150,000,000.00	150,000,000.00	-	-	-
23020129	CONSTRUCTION OF FENCE	-	-	-	-	-	200,000,000.00	200,000,000.00	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**58,297,800.00**	**58,297,800.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**58,297,800.00**	**58,297,800.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	8,297,800.00	8,297,800.00	-	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**5,500,000.00**	**465,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**5,500,000.00**	**465,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	5,500,000.00	465,500,000.00	-	-	-	-	-	-	-
051700400100 - College of Legal Studies Yola											
2	**EXPENDITURES**	**585,055,626.28**	**2,089,471,440.00**	**2,099,484,140.00**	**706,249,025.94**	**1,283,086,660.00**	**50,000,000.00**	**1,333,086,660.00**	**-**	**1,346,417,740.00**	**1,346,422,770.00**
21	**PERSONNEL COST**	**576,086,983.61**	**1,038,036,900.00**	**1,038,036,900.00**	**671,673,360.12**	**1,018,136,660.00**	**-**	**1,018,136,660.00**	**-**	**1,028,318,140.00**	**1,028,318,370.00**
2101	**SALARY**	**532,990,337.05**	**945,497,100.00**	**945,497,100.00**	**340,191,700.90**	**404,390,490.00**	**-**	**404,390,490.00**	**-**	**408,434,400.00**	**408,434,430.00**
210101	**SALARIES AND WAGES**	**532,990,337.05**	**945,497,100.00**	**945,497,100.00**	**340,191,700.90**	**404,390,490.00**	**-**	**404,390,490.00**	**-**	**408,434,400.00**	**408,434,430.00**
21010101	BASIC-SALARY	532,990,337.05	945,497,100.00	945,497,100.00	340,191,700.90	404,390,490.00	-	404,390,490.00	-	408,434,400.00	408,434,430.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**43,096,646.56**	**92,539,800.00**	**92,539,800.00**	**331,481,659.22**	**613,746,170.00**	**-**	**613,746,170.00**	**-**	**619,883,740.00**	**619,883,940.00**
210201	**ALLOWANCES**	**43,096,646.56**	**92,539,800.00**	**92,539,800.00**	**331,481,659.22**	**604,967,330.00**	**-**	**604,967,330.00**	**-**	**611,017,110.00**	**611,017,300.00**
21020102	HOUSING/RENT ALLOWANCE	1,089,485.22	2,901,400.00	2,901,400.00	96,958,409.50	140,841,960.00	-	140,841,960.00	-	142,250,380.00	142,250,390.00
21020103	TRANSPORT ALLOWANCE	-	-	-	-	111,993,530.00	-	111,993,530.00	-	113,113,470.00	113,113,480.00
21020104	MEAL SUBSIDY	-	-	-	-	28,524,510.00	-	28,524,510.00	-	28,809,760.00	28,809,770.00
21020105	UTILITY ALLOWANCE	338,200.62	165,400.00	165,400.00	28,909,767.99	41,905,920.00	-	41,905,920.00	-	42,324,980.00	42,324,990.00
21020106	ENTERTAINMENT ALLOWANCE	220,123.56	82,700.00	82,700.00	3,444,001.66	11,999,610.00	-	11,999,610.00	-	12,119,610.00	12,119,620.00
21020107	LEAVE ALLOWANCE	-	-	-	-	33,210,450.00	-	33,210,450.00	-	33,542,560.00	33,542,570.00
21020108	DOMESTIC STAFF ALLOWANCE	1,890,543.48	2,761,200.00	2,761,200.00	24,347,690.41	71,081,430.00	-	71,081,430.00	-	71,792,250.00	71,792,260.00
21020109	SHIFT ALLOWANCE	5,656,949.32	19,337,100.00	19,337,100.00	5,861,598.47	7,310,520.00	-	7,310,520.00	-	7,383,630.00	7,383,640.00
21020112	HARZARD ALLOWANCE	785,816.96	3,754,100.00	3,754,100.00	795,688.72	963,170.00	-	963,170.00	-	972,810.00	972,820.00
21020114	TEACHING ALLOWANCE	-	-	-	-	59,850.00	-	59,850.00	-	60,450.00	60,460.00
21020118	SIWES ALLOWANCE	4,355,639.64	8,843,900.00	8,843,900.00	5,054,657.88	6,473,360.00	-	6,473,360.00	-	6,538,100.00	6,538,110.00
21020119	FIELD ALLOWANCE	4,355,639.64	8,843,900.00	8,843,900.00	5,054,657.88	6,473,360.00	-	6,473,360.00	-	6,538,100.00	6,538,110.00
21020120	JOURNAL ALLOWANCE	-	-	-	-	138,080.00	-	138,080.00	-	139,470.00	139,480.00
21020122	HARDSHIP ALLOWANCE	98,261.88	124,100.00	124,100.00	105,355.52	138,080.00	-	138,080.00	-	139,470.00	139,480.00
21020130	SPECIAL ALLOWANCE	98,261.88	2,767,300.00	2,767,300.00	118,638.04	114,350.00	-	114,350.00	-	115,500.00	115,510.00
21020135	FURNITURE ALLOWANCE	131,015.76	165,400.00	165,400.00	144,801.66	244,130.00	-	244,130.00	-	246,580.00	246,590.00
21020140	ACADEMIC ALLOWANCE	19,600,378.81	25,304,300.00	25,304,300.00	22,745,963.28	22,656,690.00	-	22,656,690.00	-	22,883,260.00	22,883,270.00
21020141	ACCOMMODATION ALLOWANCE	-	-	-	-	460,320.00	-	460,320.00	-	464,930.00	464,940.00
21020145	OTHER ALLOWANCES AND BENEFITS	4,476,329.79	17,489,000.00	17,489,000.00	137,940,428.21	120,378,010.00	-	120,378,010.00	-	121,581,800.00	121,581,810.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**8,778,840.00**	**-**	**8,778,840.00**	**-**	**8,866,630.00**	**8,866,640.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	8,778,840.00	-	8,778,840.00	-	8,866,630.00	8,866,640.00
22	**OTHER RECURRENT COSTS**	**8,968,642.67**	**172,983,040.00**	**262,995,740.00**	**34,575,665.82**	**264,950,000.00**	**50,000,000.00**	**314,950,000.00**	**-**	**318,099,600.00**	**318,104,400.00**
2202	**OVERHEAD COST**	**8,968,642.67**	**172,983,040.00**	**262,995,740.00**	**34,575,665.82**	**264,950,000.00**	**50,000,000.00**	**314,950,000.00**	**-**	**318,099,600.00**	**318,104,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**956,000.00**	**11,920,000.00**	**18,122,700.00**	**5,173,088.00**	**16,000,000.00**	**-**	**16,000,000.00**	**-**	**16,160,000.00**	**16,160,300.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000.00	2,980,000.00	4,530,700.00	2,219,944.00	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,120,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	2,980,000.00	4,530,700.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00

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22020105	HOTEL ACCOMMODATION - LOCAL	156,000.00	5,960,000.00	9,061,300.00	2,953,144.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220202	**UTILITIES - GENERAL**	**527,000.00**	**7,450,000.00**	**11,326,800.00**	**875,000.00**	**8,000,000.00**	**-**	**8,000,000.00**	**-**	**8,080,000.00**	**8,080,400.00**
22020201	ELECTRICITY CHARGES	207,000.00	3,576,000.00	5,436,800.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020202	TELEPHONE CHARGES	130,000.00	1,192,000.00	1,812,300.00	800,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020203	INTERNET ACCESS CHARGES	-	1,490,000.00	2,265,400.00	75,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020205	WATER RATES	190,000.00	1,192,000.00	1,812,300.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**450,000.00**	**33,018,400.00**	**50,199,900.00**	**150,000.00**	**47,000,000.00**	**50,000,000.00**	**97,000,000.00**	**-**	**97,970,000.00**	**97,971,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	5,960,000.00	9,061,300.00	55,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020302	BOOKS	-	596,000.00	906,200.00	95,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020303	NEWSPAPERS	-	298,000.00	453,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020304	MAGAZINES & PERIODICALS	-	894,000.00	1,359,300.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	450,000.00	2,980,000.00	4,530,700.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	17,880,000.00	27,183,500.00	-	18,000,000.00	50,000,000.00	68,000,000.00	-	68,680,000.00	68,680,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	1,192,000.00	1,812,300.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	238,400.00	362,500.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	1,490,000.00	2,265,400.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	596,000.00	906,200.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	894,000.00	1,359,300.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**720,000.00**	**16,688,000.00**	**25,371,700.00**	**9,745,500.00**	**31,000,000.00**	**-**	**31,000,000.00**	**-**	**31,310,000.00**	**31,310,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	60,000.00	1,788,000.00	2,718,400.00	638,000.00	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,120,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	2,384,000.00	3,624,500.00	1,875,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	2,980,000.00	4,530,700.00	2,596,000.00	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	95,000.00	4,768,000.00	7,249,000.00	2,445,500.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	281,500.00	1,788,000.00	2,718,400.00	817,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020406	OTHER MAINTENANCE SERVICES	283,500.00	2,980,000.00	4,530,700.00	1,374,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220205	**TRAINING - GENERAL**	**500,000.00**	**10,728,000.00**	**16,310,400.00**	**100,000.00**	**9,200,000.00**	**16,500,000.00**	**25,700,000.00**	**-**	**25,957,000.00**	**25,957,300.00**
22020501	LOCAL TRAINING	-	1,788,000.00	2,718,400.00	100,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020502	INTERNATIONAL TRAINING	-	2,980,000.00	4,530,700.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	500,000.00	5,960,000.00	9,061,300.00	-	7,000,000.00	16,500,000.00	23,500,000.00	-	23,735,000.00	23,735,100.00
220206	**OTHER SERVICES - GENERAL**	**100,000.00**	**21,158,000.00**	**32,167,500.00**	**139,500.00**	**27,335,300.00**	**(16,500,000.00)**	**10,835,300.00**	**-**	**10,943,700.00**	**10,944,300.00**
22020601	SECURITY SERVICES	-	1,788,000.00	2,718,400.00	-	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
22020602	OFFICE RENT	-	1,490,000.00	2,265,400.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020603	RESIDENTIAL RENT	-	2,503,200.00	3,805,800.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00

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22020605	CLEANING & FUMIGATION SERVICES	-	238,400.00	362,500.00	39,500.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020606	POSTAGES & COURIER SERVICES	100,000.00	238,400.00	362,500.00	-	335,300.00	-	335,300.00	-	338,700.00	338,800.00
22020607	OFFICE SUPPORT SERVICES	-	14,900,000.00	22,652,900.00	100,000.00	17,000,000.00	(16,500,000.00)	500,000.00	-	505,000.00	505,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**357,600.00**	**543,800.00**	**-**	**500,000.00**	**-**	**500,000.00**	**-**	**505,000.00**	**505,100.00**
22020705	ARCHITECTURAL SERVICES	-	357,600.00	543,800.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**720,000.00**	**5,960,000.00**	**9,061,300.00**	**2,320,000.00**	**16,864,700.00**	**-**	**16,864,700.00**	**-**	**17,033,400.00**	**17,033,600.00**
22020801	MOTOR VEHICLE FUEL COST	300,000.00	3,576,000.00	5,436,800.00	330,000.00	9,864,700.00	-	9,864,700.00	-	9,963,400.00	9,963,500.00
22020803	PLANT / GENERATOR FUEL COST	420,000.00	2,384,000.00	3,624,500.00	1,990,000.00	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**13,542.67**	**23,840.00**	**36,440.00**	**42,507.82**	**50,000.00**	**-**	**50,000.00**	**-**	**50,500.00**	**50,600.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	13,542.67	23,840.00	36,440.00	42,507.82	50,000.00	-	50,000.00	-	50,500.00	50,600.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,982,100.00**	**65,679,200.00**	**99,855,200.00**	**16,030,070.00**	**109,000,000.00**	**-**	**109,000,000.00**	**-**	**110,090,000.00**	**110,091,100.00**
22021001	REFRESHMENT & MEALS	969,500.00	5,960,000.00	9,061,300.00	919,400.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	71,000.00	7,152,000.00	10,238,200.00	6,655,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	715,200.00	1,087,500.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	596,000.00	906,200.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021007	WELFARE PACKAGES	-	5,960,000.00	9,061,300.00	250,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,150,000.00	20,860,000.00	31,714,100.00	1,600,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22021009	SPORTING ACTIVITIES	-	2,980,000.00	4,530,700.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021010	DIRECT TEACHING & LABORATORY COST	-	298,000.00	1,088,500.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	298,000.00	453,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	2,980,000.00	4,530,700.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,791,600.00	17,880,000.00	27,183,500.00	6,605,670.00	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
23	**CAPITAL EXPENDITURE**	**-**	**878,451,500.00**	**798,451,500.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**327,000,000.00**	**297,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**327,000,000.00**	**297,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010105	PURCHASE OF MOTOR VEHICLES	-	122,000,000.00	112,000,000.00	-	-	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	40,000,000.00	20,000,000.00	-	-	-	-	-	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
23010145	PURCHASE OF COOLING EQUIPMENT	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
23010147	PURCHASE OF SCHOOL FURNITURES	-	90,000,000.00	90,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**447,350,500.00**	**397,350,500.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**447,350,500.00**	**397,350,500.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	227,350,500.00	207,350,500.00	-	-	-	-	-	-	-

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	60,000,000.00	30,000,000.00	-	-	-	-	-	-	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	160,000,000.00	160,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**104,101,000.00**	**104,101,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**104,101,000.00**	**104,101,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	57,601,000.00	57,601,000.00	-	-	-	-	-	-	-
23030110	REHABILITATION / REPAIRS - LIBRARIES	-	46,500,000.00	46,500,000.00	-	-	-	-	-	-	-
051701800100 - Adamawa State Polytechnic Yola											
2	**EXPENDITURES**	**1,539,041,807.18**	**3,515,791,820.00**	**3,665,341,620.00**	**1,780,310,487.01**	**3,059,277,450.00**	**-**	**3,059,277,450.00**	**-**	**3,089,870,280.00**	**3,091,695,480.00**
21	**PERSONNEL COST**	**1,533,643,195.44**	**2,668,388,700.00**	**2,668,388,700.00**	**1,735,346,152.54**	**2,390,527,450.00**	**-**	**2,390,527,450.00**	**-**	**2,414,432,780.00**	**2,414,432,980.00**
2101	**SALARY**	**1,388,616,612.88**	**1,469,041,800.00**	**1,469,041,800.00**	**839,590,671.53**	**1,035,198,890.00**	**-**	**1,035,198,890.00**	**-**	**1,045,550,880.00**	**1,045,550,910.00**
210101	**SALARIES AND WAGES**	**1,388,616,612.88**	**1,469,041,800.00**	**1,469,041,800.00**	**839,590,671.53**	**1,035,198,890.00**	**-**	**1,035,198,890.00**	**-**	**1,045,550,880.00**	**1,045,550,910.00**
21010101	BASIC-SALARY	1,388,616,612.88	1,469,041,800.00	1,469,041,800.00	839,590,671.53	1,035,198,890.00	-	1,035,198,890.00	-	1,045,550,880.00	1,045,550,910.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**145,026,582.56**	**1,199,346,900.00**	**1,199,346,900.00**	**895,755,481.01**	**1,355,328,560.00**	**-**	**1,355,328,560.00**	**-**	**1,368,881,900.00**	**1,368,882,070.00**
210201	**ALLOWANCES**	**145,026,582.56**	**1,199,346,900.00**	**1,199,346,900.00**	**895,755,481.01**	**1,335,047,700.00**	**-**	**1,335,047,700.00**	**-**	**1,348,398,230.00**	**1,348,398,390.00**
21020102	HOUSING/RENT ALLOWANCE	3,684,554.01	338,840,800.00	338,840,800.00	258,021,948.26	360,511,940.00	-	360,511,940.00	-	364,117,060.00	364,117,070.00
21020103	TRANSPORT ALLOWANCE	1,759,723.29	318,836,000.00	318,836,000.00	202,811,579.68	284,478,810.00	-	284,478,810.00	-	287,323,600.00	287,323,610.00
21020104	MEAL SUBSIDY	828,370.80	86,713,600.00	86,713,600.00	85,653,961.54	81,980,330.00	-	81,980,330.00	-	82,800,140.00	82,800,150.00
21020105	UTILITY ALLOWANCE	1,498,563.30	70,248,300.00	70,248,300.00	75,078,750.16	105,001,370.00	-	105,001,370.00	-	106,051,390.00	106,051,400.00
21020106	ENTERTAINMENT ALLOWANCE	403,997.16	3,381,800.00	3,381,800.00	11,143,485.62	38,033,210.00	-	38,033,210.00	-	38,413,550.00	38,413,560.00
21020107	LEAVE ALLOWANCE	1,151,288.10	69,054,900.00	69,054,900.00	58,345,542.58	81,589,410.00	-	81,589,410.00	-	82,405,310.00	82,405,320.00
21020108	DOMESTIC STAFF ALLOWANCE	3,578,275.20	57,387,100.00	57,387,100.00	60,738,475.11	202,250,480.00	-	202,250,480.00	-	204,272,990.00	204,273,000.00
21020109	SHIFT ALLOWANCE	2,827,460.46	5,214,600.00	5,214,600.00	3,124,359.55	3,306,450.00	-	3,306,450.00	-	3,339,520.00	3,339,530.00
21020110	CALL DUTY ALLOWANCE	2,501,156.76	4,747,500.00	4,747,500.00	2,682,351.45	3,335,640.00	-	3,335,640.00	-	3,369,000.00	3,369,010.00
21020112	HARZARD ALLOWANCE	688,899.84	2,896,500.00	2,896,500.00	781,341.77	770,910.00	-	770,910.00	-	778,620.00	778,630.00
21020118	SIWES ALLOWANCE	16,520,304.63	30,818,600.00	30,818,600.00	18,724,566.87	22,054,830.00	-	22,054,830.00	-	22,275,380.00	22,275,390.00
21020119	FIELD ALLOWANCE	16,520,304.63	30,818,600.00	30,818,600.00	18,724,566.87	22,054,830.00	-	22,054,830.00	-	22,275,380.00	22,275,390.00
21020123	RESPONSIBILITY ALLOWANCE	9,500,305.40	31,712,000.00	31,712,000.00	11,909,611.25	12,657,860.00	-	12,657,860.00	-	12,784,440.00	12,784,450.00
21020140	ACADEMIC ALLOWANCE	74,341,387.50	116,969,800.00	116,969,800.00	84,260,543.98	88,956,840.00	-	88,956,840.00	-	89,846,410.00	89,846,420.00
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	-	-	-	-	1,399,860.00	-	1,399,860.00	-	1,413,860.00	1,413,870.00
21020145	OTHER ALLOWANCES AND BENEFITS	9,221,991.48	31,706,800.00	31,706,800.00	3,754,396.32	26,664,930.00	-	26,664,930.00	-	26,931,580.00	26,931,590.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**20,280,860.00**	**-**	**20,280,860.00**	**-**	**20,483,670.00**	**20,483,680.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	20,280,860.00	-	20,280,860.00	-	20,483,670.00	20,483,680.00
22	**OTHER RECURRENT COSTS**	**5,398,611.74**	**287,403,120.00**	**436,952,920.00**	**44,964,334.47**	**488,750,000.00**	**-**	**488,750,000.00**	**-**	**493,637,500.00**	**493,644,500.00**
2202	**OVERHEAD COST**	**5,398,611.74**	**287,403,120.00**	**436,952,920.00**	**44,964,334.47**	**488,750,000.00**	**-**	**488,750,000.00**	**-**	**493,637,500.00**	**493,644,500.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**500,000.00**	**26,414,720.00**	**40,159,420.00**	**2,119,400.00**	**34,200,000.00**	**10,000,000.00**	**44,200,000.00**	**-**	**44,642,000.00**	**44,642,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	2,813,120.00	4,276,920.00	558,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	17,045,600.00	25,914,900.00	1,561,400.00	20,000,000.00	10,000,000.00	30,000,000.00	-	30,300,000.00	30,300,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	3,576,000.00	5,436,800.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	1,788,000.00	2,718,400.00	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00

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22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	596,000.00	906,200.00	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020109	PER-DIEM/ESTACODES	-	596,000.00	906,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220202	**UTILITIES - GENERAL**	**-**	**36,654,000.00**	**55,726,400.00**	**26,782,586.34**	**43,200,000.00**	**(30,000,000.00)**	**13,200,000.00**	**-**	**13,332,000.00**	**13,332,600.00**
22020201	ELECTRICITY CHARGES	-	32,720,400.00	49,745,600.00	92,586.34	40,000,000.00	(30,000,000.00)	10,000,000.00	-	10,100,000.00	10,100,100.00
22020203	INTERNET ACCESS CHARGES	-	1,192,000.00	1,812,300.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	1,192,000.00	1,812,300.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020205	WATER RATES	-	596,000.00	906,200.00	795,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020206	SEWERAGE CHARGES	-	715,200.00	1,087,500.00	25,755,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020207	LEASED COMMUNICATION LINES(S)	-	238,400.00	362,500.00	140,000.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,930,000.00**	**47,084,000.00**	**71,584,200.00**	**9,330,800.00**	**90,400,000.00**	**32,000,000.00**	**122,400,000.00**	**-**	**123,624,000.00**	**123,625,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	530,000.00	8,940,000.00	13,591,800.00	3,245,800.00	25,000,000.00	5,000,000.00	30,000,000.00	-	30,300,000.00	30,300,100.00
22020302	BOOKS	-	1,430,400.00	2,174,800.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020303	NEWSPAPERS	-	715,200.00	1,087,500.00	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	13,112,000.00	19,934,600.00	3,835,000.00	13,500,000.00	-	13,500,000.00	-	13,635,000.00	13,635,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	3,576,000.00	5,436,800.00	-	20,000,000.00	10,000,000.00	30,000,000.00	-	30,300,000.00	30,300,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	1,788,000.00	2,718,400.00	-	12,000,000.00	8,000,000.00	20,000,000.00	-	20,200,000.00	20,200,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,400,000.00	715,200.00	1,087,500.00	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	715,200.00	1,087,500.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	4,768,000.00	7,249,000.00	2,250,000.00	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,555,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	1,192,000.00	1,812,300.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	10,132,000.00	15,404,000.00	-	8,000,000.00	9,000,000.00	17,000,000.00	-	17,170,000.00	17,170,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**890,550.00**	**24,912,800.00**	**37,876,500.00**	**200,000.00**	**32,700,000.00**	**-**	**32,700,000.00**	**-**	**33,027,000.00**	**33,027,800.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	7,152,000.00	10,873,500.00	-	6,000,000.00	4,000,000.00	10,000,000.00	-	10,100,000.00	10,100,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	1,668,800.00	2,537,200.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	5,960,000.00	9,061,300.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	2,384,000.00	3,624,500.00	200,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	2,980,000.00	4,530,700.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020406	OTHER MAINTENANCE SERVICES	890,550.00	3,099,200.00	4,711,800.00	-	8,000,000.00	(4,000,000.00)	4,000,000.00	-	4,040,000.00	4,040,100.00
22020410	MAINTENANCE OF STREET LIGHTINGS	-	715,200.00	1,087,500.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020413	MINOR ROAD MAINTENANCE	-	953,600.00	1,450,000.00	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
220205	**TRAINING - GENERAL**	**-**	**7,688,400.00**	**11,689,100.00**	**-**	**6,000,000.00**	**-**	**6,000,000.00**	**-**	**6,060,000.00**	**6,060,300.00**
22020501	LOCAL TRAINING	-	1,788,000.00	2,718,400.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00

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22020502	INTERNATIONAL TRAINING	-	1,430,400.00	2,174,800.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	4,470,000.00	6,795,900.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
220206	**OTHER SERVICES - GENERAL**	**-**	**64,010,400.00**	**97,317,100.00**	**5,204,825.00**	**112,300,000.00**	**(17,000,000.00)**	**95,300,000.00**	**-**	**96,253,000.00**	**96,253,600.00**
22020601	SECURITY SERVICES	-	22,648,000.00	34,432,300.00	5,204,825.00	40,000,000.00	(8,000,000.00)	32,000,000.00	-	32,320,000.00	32,320,100.00
22020603	RESIDENTIAL RENT	-	4,172,000.00	6,342,900.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	2,384,000.00	3,624,500.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	13,708,000.00	20,840,800.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22020606	POSTAGES & COURIER SERVICES	-	238,400.00	362,500.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020607	OFFICE SUPPORT SERVICES	-	20,860,000.00	31,714,100.00	-	47,000,000.00	(9,000,000.00)	38,000,000.00	-	38,380,000.00	38,380,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**6,675,200.00**	**10,149,500.00**	**-**	**8,100,000.00**	**(600,000.00)**	**7,500,000.00**	**-**	**7,575,000.00**	**7,575,800.00**
22020701	FINANCIAL CONSULTING	-	894,000.00	1,359,300.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	596,000.00	906,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020703	LEGAL SERVICES	-	298,000.00	453,200.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020704	ENGINEERING SERVICES	-	596,000.00	906,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020705	ARCHITECTURAL SERVICES	-	715,200.00	1,087,500.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020706	SURVEYING SERVICES	-	298,000.00	453,200.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020707	AGRICULTURAL CONSULTING	-	596,000.00	906,200.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020709	OTHER CONSULTING SERVICES	-	2,682,000.00	4,077,700.00	-	2,500,000.00	(600,000.00)	1,900,000.00	-	1,919,000.00	1,919,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,572,000.00**	**7,926,800.00**	**12,051,700.00**	**65,000.00**	**22,000,000.00**	**(8,500,000.00)**	**13,500,000.00**	**-**	**13,635,000.00**	**13,635,300.00**
22020801	MOTOR VEHICLE FUEL COST	962,000.00	3,456,800.00	5,255,600.00	65,000.00	15,000,000.00	(8,500,000.00)	6,500,000.00	-	6,565,000.00	6,565,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	610,000.00	1,788,000.00	2,718,400.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020803	PLANT / GENERATOR FUEL COST	-	2,682,000.00	4,077,700.00	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**6,061.74**	**2,622,400.00**	**3,987,200.00**	**2,723.13**	**4,400,000.00**	**600,000.00**	**5,000,000.00**	**-**	**5,050,000.00**	**5,050,300.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,061.74	715,200.00	1,087,500.00	2,723.13	700,000.00	600,000.00	1,300,000.00	-	1,313,000.00	1,313,100.00
22020902	INSURANCE PREMIUM	-	1,668,800.00	2,537,200.00	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020904	OTHER CRF BANK CHARGES	-	238,400.00	362,500.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**500,000.00**	**63,414,400.00**	**96,411,800.00**	**1,259,000.00**	**135,450,000.00**	**13,500,000.00**	**148,950,000.00**	**-**	**150,439,500.00**	**150,441,100.00**
22021001	REFRESHMENT & MEALS	500,000.00	7,748,000.00	11,779,500.00	383,000.00	18,000,000.00	-	18,000,000.00	-	18,180,000.00	18,180,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	13,708,000.00	20,840,800.00	600,000.00	40,000,000.00	10,000,000.00	50,000,000.00	-	50,500,000.00	50,500,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	1,788,000.00	2,718,400.00	160,000.00	2,500,000.00	2,500,000.00	5,000,000.00	-	5,050,000.00	5,050,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	1,788,000.00	2,718,400.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021005	SERVICES AND SCHOOL FEES PAYMENT	-	1,192,000.00	1,812,300.00	50,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021007	WELFARE PACKAGES	-	8,344,000.00	12,685,600.00	-	18,000,000.00	-	18,000,000.00	-	18,180,000.00	18,180,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,430,400.00	2,174,800.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22021009	SPORTING ACTIVITIES	-	1,192,000.00	1,812,300.00	66,000.00	1,500,000.00	3,500,000.00	5,000,000.00	-	5,050,000.00	5,050,100.00
22021010	DIRECT TEACHING & LABORATORY COST	-	4,172,000.00	6,342,900.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	2,384,000.00	3,624,500.00	-	4,000,000.00	(2,500,000.00)	1,500,000.00	-	1,515,000.00	1,515,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	2,384,000.00	3,624,500.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021022	YOUTH CORPERS ALLOWANCE	-	4,768,000.00	7,249,000.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	119,200.00	181,400.00	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	238,400.00	362,500.00	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	11,920,000.00	18,122,400.00	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22021026	MONITORING AND EVALUATION RECURRENT	-	238,400.00	362,500.00	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
23	**CAPITAL EXPENDITURE**	**-**	**560,000,000.00**	**560,000,000.00**	**-**	**180,000,000.00**	**-**	**180,000,000.00**	**-**	**181,800,000.00**	**183,618,000.00**
2302	**CONSTRUCTION / PROVISION**	**-**	**535,000,000.00**	**535,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**535,000,000.00**	**535,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	500,000,000.00	500,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**20,000,000.00**	**20,000,000.00**	**-**	**150,000,000.00**	**-**	**150,000,000.00**	**-**	**151,500,000.00**	**153,015,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**20,000,000.00**	**20,000,000.00**	**-**	**150,000,000.00**	**-**	**150,000,000.00**	**-**	**151,500,000.00**	**153,015,000.00**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	10,000,000.00	10,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
23030113	REHABILITATION / REPAIRS - ROADS	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**5,000,000.00**	**5,000,000.00**	**-**	**30,000,000.00**	**-**	**30,000,000.00**	**-**	**30,300,000.00**	**30,603,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**5,000,000.00**	**5,000,000.00**	**-**	**30,000,000.00**	**-**	**30,000,000.00**	**-**	**30,300,000.00**	**30,603,000.00**
23050101	RESEARCH AND DEVELOPMENT	-	5,000,000.00	5,000,000.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
051701900100 - College of Education Hong											
2	**EXPENDITURES**	**1,383,692,254.18**	**2,237,668,850.00**	**2,260,787,950.00**	**1,640,764,734.16**	**2,390,532,960.00**	**-**	**2,390,532,960.00**	**-**	**2,414,438,550.00**	**2,415,452,630.00**
21	**PERSONNEL COST**	**1,379,530,371.39**	**2,043,243,000.00**	**2,043,243,000.00**	**1,630,658,987.48**	**2,215,532,960.00**	**-**	**2,215,532,960.00**	**-**	**2,237,688,350.00**	**2,237,688,530.00**
2101	**SALARY**	**1,266,394,177.84**	**1,837,261,100.00**	**1,837,261,100.00**	**803,385,992.17**	**989,411,850.00**	**-**	**989,411,850.00**	**-**	**999,305,970.00**	**999,306,000.00**
210101	**SALARIES AND WAGES**	**1,266,394,177.84**	**1,837,261,100.00**	**1,837,261,100.00**	**803,385,992.17**	**989,411,850.00**	**-**	**989,411,850.00**	**-**	**999,305,970.00**	**999,306,000.00**
21010101	BASIC-SALARY	1,266,394,177.84	1,837,261,100.00	1,837,261,100.00	803,385,992.17	989,411,850.00	-	989,411,850.00	-	999,305,970.00	999,306,000.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**113,136,193.55**	**205,981,900.00**	**205,981,900.00**	**827,272,995.31**	**1,226,121,110.00**	**-**	**1,226,121,110.00**	**-**	**1,238,382,380.00**	**1,238,382,530.00**
210201	**ALLOWANCES**	**113,136,193.55**	**205,981,900.00**	**205,981,900.00**	**827,272,995.31**	**1,206,513,510.00**	**-**	**1,206,513,510.00**	**-**	**1,218,578,700.00**	**1,218,578,840.00**
21020102	HOUSING/RENT ALLOWANCE	6,441,459.62	102,358,600.00	102,358,600.00	248,086,353.77	344,210,370.00	-	344,210,370.00	-	347,652,480.00	347,652,490.00
21020103	TRANSPORT ALLOWANCE	3,377,795.76	908,400.00	908,400.00	195,360,788.01	271,431,720.00	-	271,431,720.00	-	274,146,040.00	274,146,050.00
21020104	MEAL SUBSIDY	1,590,988.52	1,698,800.00	1,698,800.00	85,197,485.14	79,724,820.00	-	79,724,820.00	-	80,522,070.00	80,522,080.00
21020105	UTILITY ALLOWANCE	1,291,250.20	610,000.00	610,000.00	71,959,263.56	99,930,710.00	-	99,930,710.00	-	100,930,020.00	100,930,030.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	25,295,660.00	-	25,295,660.00	-	25,548,620.00	25,548,630.00
21020107	LEAVE ALLOWANCE	1,337,059.15	873,500.00	873,500.00	56,866,225.10	78,429,650.00	-	78,429,650.00	-	79,213,950.00	79,213,960.00
21020108	DOMESTIC STAFF ALLOWANCE	810,653.16	1,473,700.00	1,473,700.00	44,091,822.20	149,278,820.00	-	149,278,820.00	-	150,771,610.00	150,771,620.00
21020109	SHIFT ALLOWANCE	2,118,407.43	3,499,600.00	3,499,600.00	2,040,561.65	2,321,450.00	-	2,321,450.00	-	2,344,670.00	2,344,680.00
21020112	HARZARD ALLOWANCE	398,270.22	943,800.00	943,800.00	374,948.09	422,730.00	-	422,730.00	-	426,960.00	426,970.00
21020118	SIWES ALLOWANCE	13,441,088.91	13,635,200.00	13,635,200.00	15,973,457.11	18,883,830.00	-	18,883,830.00	-	19,072,670.00	19,072,680.00
21020119	FIELD ALLOWANCE	13,441,088.91	16,351,900.00	16,351,900.00	15,973,457.11	18,883,830.00	-	18,883,830.00	-	19,072,670.00	19,072,680.00
21020123	RESPONSIBILITY ALLOWANCE	283,238.40	2,178,300.00	2,178,300.00	283,238.40	329,390.00	-	329,390.00	-	332,690.00	332,700.00
21020140	ACADEMIC ALLOWANCE	60,484,893.27	39,875,300.00	39,875,300.00	71,880,577.61	75,436,200.00	-	75,436,200.00	-	76,190,570.00	76,190,580.00
21020145	OTHER ALLOWANCES AND BENEFITS	8,120,000.00	21,574,800.00	21,574,800.00	19,184,817.56	41,934,330.00	-	41,934,330.00	-	42,353,680.00	42,353,690.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**19,607,600.00**	**-**	**19,607,600.00**	**-**	**19,803,680.00**	**19,803,690.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	19,607,600.00	-	19,607,600.00	-	19,803,680.00	19,803,690.00
22	**OTHER RECURRENT COSTS**	**4,161,882.79**	**44,425,850.00**	**67,544,950.00**	**10,105,746.68**	**75,000,000.00**	**-**	**75,000,000.00**	**-**	**75,750,200.00**	**75,754,100.00**
2202	**OVERHEAD COST**	**4,161,882.79**	**44,425,850.00**	**67,544,950.00**	**10,105,746.68**	**75,000,000.00**	**-**	**75,000,000.00**	**-**	**75,750,200.00**	**75,754,100.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**509,150.00**	**9,697,520.00**	**14,743,620.00**	**2,092,300.00**	**15,263,000.00**	**-**	**15,263,000.00**	**-**	**15,415,700.00**	**15,416,100.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	32,800.00	6,134,630.00	9,326,630.00	80,000.00	9,293,000.00	-	9,293,000.00	-	9,386,000.00	9,386,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	476,350.00	880,890.00	1,339,290.00	1,916,800.00	1,470,000.00	-	1,470,000.00	-	1,484,700.00	1,484,800.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,490,000.00	2,265,400.00	95,500.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	1,192,000.00	1,812,300.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220202	**UTILITIES - GENERAL**	**320,466.15**	**1,510,860.00**	**2,297,460.00**	**-**	**3,535,000.00**	**-**	**3,535,000.00**	**-**	**3,570,400.00**	**3,570,800.00**
22020201	ELECTRICITY CHARGES	320,466.15	998,300.00	1,517,800.00	-	2,675,000.00	-	2,675,000.00	-	2,701,800.00	2,701,900.00
22020202	TELEPHONE CHARGES	-	178,800.00	272,000.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020203	INTERNET ACCESS CHARGES	-	178,800.00	272,000.00	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	154,960.00	235,660.00	-	260,000.00	-	260,000.00	-	262,600.00	262,700.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**5,650,080.00**	**8,590,580.00**	**-**	**9,640,000.00**	**-**	**9,640,000.00**	**-**	**9,736,400.00**	**9,737,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	298,000.00	453,200.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020302	BOOKS	-	381,440.00	580,040.00	-	640,000.00	-	640,000.00	-	646,400.00	646,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	476,800.00	725,000.00	-	800,000.00	-	800,000.00	-	808,000.00	808,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	1,192,000.00	1,812,300.00	-	2,700,000.00	-	2,700,000.00	-	2,727,000.00	2,727,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	1,788,000.00	2,718,400.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	1,192,000.00	1,812,300.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	321,840.00	489,340.00	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**265,300.00**	**9,238,000.00**	**14,045,300.00**	**1,931,200.00**	**16,000,000.00**	**-**	**16,000,000.00**	**-**	**16,160,000.00**	**16,160,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	195,500.00	2,682,000.00	4,077,700.00	310,500.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	596,000.00	906,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	1,788,000.00	2,718,400.00	36,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	49,800.00	1,788,000.00	2,718,400.00	500,000.00	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	596,000.00	906,200.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020406	OTHER MAINTENANCE SERVICES	20,000.00	1,788,000.00	2,718,400.00	1,084,700.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220206	**OTHER SERVICES - GENERAL**	**-**	**1,931,040.00**	**2,936,140.00**	**-**	**3,740,000.00**	**-**	**3,740,000.00**	**-**	**3,777,400.00**	**3,777,800.00**
22020601	SECURITY SERVICES	-	596,000.00	906,200.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	238,400.00	362,500.00	-	400,000.00	-	400,000.00	-	404,000.00	404,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020605	CLEANING & FUMIGATION SERVICES	-	596,000.00	906,200.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020606	POSTAGES & COURIER SERVICES	-	500,640.00	761,240.00	-	840,000.00	-	840,000.00	-	848,400.00	848,500.00
220208	**FUEL & LUBRICANTS - GENERAL**	**27,500.00**	**5,721,600.00**	**8,699,000.00**	**-**	**8,600,000.00**	**-**	**8,600,000.00**	**-**	**8,686,000.00**	**8,686,400.00**
22020801	MOTOR VEHICLE FUEL COST	27,500.00	1,788,000.00	2,718,400.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	1,788,000.00	2,718,400.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020803	PLANT / GENERATOR FUEL COST	-	1,788,000.00	2,718,400.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020806	COOKING GAS/FUEL COST	-	357,600.00	543,800.00	-	600,000.00	-	600,000.00	-	606,000.00	606,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**5,466.64**	**298,000.00**	**453,200.00**	**9,646.68**	**500,000.00**	**-**	**500,000.00**	**-**	**505,000.00**	**505,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,466.64	298,000.00	453,200.00	9,646.68	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**3,034,000.00**	**10,378,750.00**	**15,779,650.00**	**6,072,600.00**	**17,722,000.00**	**-**	**17,722,000.00**	**-**	**17,899,300.00**	**17,900,200.00**
22021001	REFRESHMENT & MEALS	-	1,192,000.00	1,812,300.00	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	408,000.00	1,788,000.00	2,718,400.00	1,512,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	417,200.00	634,300.00	30,000.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22021007	WELFARE PACKAGES	102,000.00	834,400.00	1,268,600.00	30,000.00	1,400,000.00	-	1,400,000.00	-	1,414,000.00	1,414,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	417,200.00	634,300.00	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22021009	SPORTING ACTIVITIES	-	417,200.00	634,300.00	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22021010	DIRECT TEACHING & LABORATORY COST	10,000.00	357,600.00	543,800.00	-	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	437,470.00	665,170.00	-	734,000.00	-	734,000.00	-	741,400.00	741,500.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,514,000.00	4,517,680.00	6,868,480.00	4,500,600.00	9,388,000.00	-	9,388,000.00	-	9,481,900.00	9,482,000.00
23	**CAPITAL EXPENDITURE**	**-**	**150,000,000.00**	**150,000,000.00**	**-**	**100,000,000.00**	**-**	**100,000,000.00**	**-**	**101,000,000.00**	**102,010,000.00**
2302	**CONSTRUCTION / PROVISION**	**-**	**150,000,000.00**	**150,000,000.00**	**-**	**100,000,000.00**	**-**	**100,000,000.00**	**-**	**101,000,000.00**	**102,010,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**150,000,000.00**	**150,000,000.00**	**-**	**100,000,000.00**	**-**	**100,000,000.00**	**-**	**101,000,000.00**	**102,010,000.00**
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	35,000,000.00	35,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	95,000,000.00	95,000,000.00	-	-	-	-	-	-	-
051702100100 - Adamawa State University Mubi											
2	**EXPENDITURES**	**4,130,933,938.00**	**5,604,478,600.00**	**8,559,521,200.00**	**7,942,904,053.44**	**24,754,218,970.00**	**(500,000,000.00)**	**24,254,218,970.00**	**-**	**24,496,761,530.00**	**24,644,228,180.00**
21	**PERSONNEL COST**	**2,670,544,648.00**	**1,112,478,600.00**	**2,897,478,600.00**	**4,535,134,360.59**	**6,109,081,570.00**	**-**	**6,109,081,570.00**	**-**	**6,170,172,430.00**	**6,170,172,580.00**
2101	**SALARY**	**1,186,838,758.00**	**461,802,600.00**	**1,116,802,600.00**	**2,436,567,823.48**	**3,816,581,177.00**	**280,000,000.00**	**4,096,581,177.00**	**-**	**4,137,547,000.00**	**4,137,547,030.00**
210101	**SALARIES AND WAGES**	**1,186,838,758.00**	**461,802,600.00**	**1,116,802,600.00**	**2,436,567,823.48**	**3,816,581,177.00**	**280,000,000.00**	**4,096,581,177.00**	**-**	**4,137,547,000.00**	**4,137,547,030.00**
21010101	BASIC-SALARY	942,956,676.00	287,394,600.00	787,394,600.00	2,112,799,717.10	3,264,688,690.00	480,000,000.00	3,744,688,690.00	-	3,782,135,580.00	3,782,135,590.00
21010104	BASIC WAGES	238,813,998.00	134,160,000.00	289,160,000.00	316,139,518.50	-	-	-	-	-	10.00
21010105	SALARIES ARREARS	5,068,084.00	40,248,000.00	40,248,000.00	7,628,587.88	551,892,487.00	(200,000,000.00)	351,892,487.00	-	355,411,420.00	355,411,430.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**1,483,705,890.00**	**650,676,000.00**	**1,780,676,000.00**	**2,098,566,537.11**	**1,992,500,393.00**	**(130,000,000.00)**	**1,862,500,393.00**	**-**	**1,881,125,430.00**	**1,881,125,530.00**
210201	**ALLOWANCES**	**1,462,886,849.00**	**607,074,000.00**	**1,737,074,000.00**	**2,069,878,360.23**	**1,887,500,393.00**	**(130,000,000.00)**	**1,757,500,393.00**	**-**	**1,775,075,430.00**	**1,775,075,510.00**
21020102	HOUSING/RENT ALLOWANCE	180,424,649.00	83,850,000.00	213,850,000.00	196,568,489.29	-	-	-	-	-	10.00
21020109	SHIFT ALLOWANCE	-	-	-	-	17,337,810.00	-	17,337,810.00	-	17,511,190.00	17,511,200.00
21020111	CLINICAL ALLOWANCE	-	-	-	-	7,221,690.00	-	7,221,690.00	-	7,293,910.00	7,293,920.00

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21020123	RESPONSIBILITY ALLOWANCE	-	-	-	-	6,290,030.00	-	6,290,030.00	-	6,352,940.00	6,352,950.00
21020133	REGULAR ALLOWANCE	736,244,951.00	321,984,000.00	821,984,000.00	752,294,875.67	210,000,000.00	(130,000,000.00)	80,000,000.00	-	80,800,000.00	80,800,010.00
21020139	WARDROPE ALLOWANCE	-	-	-	-	29,937,600.00	-	29,937,600.00	-	30,236,980.00	30,236,990.00
21020142	ICT ALLOWANCE	-	-	-	-	4,507,550.00	-	4,507,550.00	-	4,552,630.00	4,552,640.00
21020145	OTHER ALLOWANCES AND BENEFITS	546,217,249.00	201,240,000.00	701,240,000.00	1,121,014,995.27	1,612,205,713.00	-	1,612,205,713.00	-	1,628,327,780.00	1,628,327,790.00
210202	**SOCIAL CONTRIBUTIONS**	**20,819,041.00**	**43,602,000.00**	**43,602,000.00**	**28,688,176.88**	**105,000,000.00**	**-**	**105,000,000.00**	**-**	**106,050,000.00**	**106,050,020.00**
21020202	CONTRIBUTORY PENSION	20,819,041.00	43,602,000.00	43,602,000.00	28,688,176.88	-	-	-	-	-	10.00
21020203	GROUP LIFE INSURANCE	-	-	-	-	105,000,000.00	-	105,000,000.00	-	106,050,000.00	106,050,010.00
2103	**SOCIAL BENEFITS**	**-**	**-**	**-**	**-**	**300,000,000.00**	**(150,000,000.00)**	**150,000,000.00**	**-**	**151,500,000.00**	**151,500,020.00**
210301	**SOCIAL BENEFITS**	**-**	**-**	**-**	**-**	**300,000,000.00**	**(150,000,000.00)**	**150,000,000.00**	**-**	**151,500,000.00**	**151,500,020.00**
21030101	GRATUITY	-	-	-	-	150,000,000.00	(50,000,000.00)	100,000,000.00	-	101,000,000.00	101,000,010.00
21030102	PENSION	-	-	-	-	150,000,000.00	(100,000,000.00)	50,000,000.00	-	50,500,000.00	50,500,010.00
22	**OTHER RECURRENT COSTS**	**1,460,389,290.00**	**2,682,000,000.00**	**3,302,042,600.00**	**2,277,536,190.47**	**4,045,137,400.00**	**(500,000,000.00)**	**3,545,137,400.00**	**-**	**3,580,589,100.00**	**3,580,595,400.00**
2202	**OVERHEAD COST**	**1,460,389,290.00**	**2,682,000,000.00**	**3,302,042,600.00**	**2,277,536,190.47**	**4,045,137,400.00**	**(500,000,000.00)**	**3,545,137,400.00**	**-**	**3,580,589,100.00**	**3,580,595,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**137,361,960.00**	**196,858,800.00**	**276,968,000.00**	**220,377,567.00**	**380,000,000.00**	**-**	**380,000,000.00**	**-**	**383,800,000.00**	**383,800,400.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	26,338,660.00	18,058,800.00	68,058,800.00	67,952,329.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	96,744,770.00	119,200,000.00	149,309,200.00	148,825,238.00	250,000,000.00	-	250,000,000.00	-	252,500,000.00	252,500,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	14,278,530.00	29,800,000.00	29,800,000.00	3,600,000.00	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	29,800,000.00	29,800,000.00	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
220202	**UTILITIES - GENERAL**	**18,397,744.00**	**235,181,600.00**	**153,417,900.00**	**54,780,508.79**	**199,937,100.00**	**-**	**199,937,100.00**	**-**	**201,936,600.00**	**201,937,400.00**
22020201	ELECTRICITY CHARGES	10,828,594.00	47,680,000.00	32,680,000.00	7,663,664.79	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22020202	TELEPHONE CHARGES	1,266,000.00	11,920,000.00	16,080,100.00	7,067,549.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22020203	INTERNET ACCESS CHARGES	3,457,250.00	119,557,600.00	53,363,300.00	30,242,095.00	75,000,000.00	-	75,000,000.00	-	75,750,000.00	75,750,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,173,200.00	5,960,000.00	8,040,100.00	2,974,000.00	10,426,000.00	-	10,426,000.00	-	10,530,300.00	10,530,400.00
22020205	WATER RATES	1,338,000.00	11,920,000.00	16,080,100.00	1,500,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020206	SEWERAGE CHARGES	-	14,900,000.00	16,053,100.00	2,500,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020207	LEASED COMMUNICATION LINES(S)	-	8,344,000.00	4,511,100.00	-	4,511,100.00	-	4,511,100.00	-	4,556,300.00	4,556,400.00
22020209	OTHER UTILITY CHARGES	334,700.00	14,900,000.00	6,610,100.00	2,833,200.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**279,315,390.00**	**551,419,200.00**	**553,256,100.00**	**421,538,190.60**	**808,040,100.00**	**45,000,000.00**	**853,040,100.00**	**-**	**861,570,600.00**	**861,571,700.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	86,968,800.00	89,400,000.00	89,400,000.00	87,482,335.00	225,000,000.00	-	225,000,000.00	-	227,250,000.00	227,250,100.00
22020302	BOOKS	33,993,370.00	29,800,000.00	42,800,000.00	28,960,700.00	150,000,000.00	-	150,000,000.00	-	151,500,000.00	151,500,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,399,360.00	38,740,000.00	23,740,000.00	1,126,000.00	45,000,000.00	-	45,000,000.00	-	45,450,000.00	45,450,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	92,023,920.00	119,319,200.00	119,319,200.00	119,130,707.00	85,000,000.00	-	85,000,000.00	-	85,850,000.00	85,850,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,562,080.00	11,920,000.00	11,920,000.00	8,874,150.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	14,234,660.00	50,660,000.00	41,360,400.00	8,084,900.00	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22020309	UNIFORMS & OTHER CLOTHING	25,861,900.00	29,800,000.00	19,965,200.00	12,982,500.00	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,250,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,004,300.00	59,600,000.00	39,930,400.00	23,606,442.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	11,915,000.00	71,520,000.00	96,480,500.00	66,157,776.60	100,000,000.00	-	100,000,000.00	-	101,000,000.00	101,000,100.00
22020312	OTHER MATERIALS AND SUPPLIES	4,352,000.00	44,700,000.00	60,300,300.00	53,103,380.00	50,000,000.00	25,000,000.00	75,000,000.00	-	75,750,000.00	75,750,100.00
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	-	5,960,000.00	8,040,100.00	12,029,300.00	8,040,100.00	20,000,000.00	28,040,100.00	-	28,320,600.00	28,320,700.00
220204	**MAINTENANCE SERVICES - GENERAL**	**137,128,654.00**	**205,620,000.00**	**331,341,700.00**	**241,434,295.91**	**477,160,200.00**	**-**	**477,160,200.00**	**-**	**481,931,900.00**	**481,932,700.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	19,598,200.00	47,680,000.00	64,320,400.00	63,641,620.00	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,867,850.00	38,740,000.00	52,260,300.00	15,493,850.00	80,000,000.00	(50,000,000.00)	30,000,000.00	-	30,300,000.00	30,300,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	39,844,940.00	29,800,000.00	67,180,200.00	60,278,479.00	30,000,000.00	120,000,000.00	150,000,000.00	-	151,500,000.00	151,500,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,512,185.00	2,980,000.00	4,020,100.00	9,392,170.00	150,000,000.00	(120,000,000.00)	30,000,000.00	-	30,300,000.00	30,300,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,546,100.00	50,660,000.00	95,320,400.00	62,047,975.00	20,000,000.00	100,000,000.00	120,000,000.00	-	121,200,000.00	121,200,100.00
22020406	OTHER MAINTENANCE SERVICES	52,356,879.00	11,920,000.00	16,080,100.00	17,936,870.00	75,000,000.00	-	75,000,000.00	-	75,750,000.00	75,750,100.00
22020407	MAINTENANCE OF AIRCRAFTS	3,402,500.00	-	-	-	50,000,000.00	(50,000,000.00)	-	-	-	100.00
22020413	MINOR ROAD MAINTENANCE	-	23,840,000.00	32,160,200.00	12,643,331.91	32,160,200.00	-	32,160,200.00	-	32,481,900.00	32,482,000.00
220205	**TRAINING - GENERAL**	**23,693,601.00**	**77,480,000.00**	**77,540,600.00**	**25,935,889.00**	**90,000,000.00**	**-**	**90,000,000.00**	**-**	**90,900,000.00**	**90,900,300.00**
22020501	LOCAL TRAINING	17,536,291.00	29,800,000.00	40,200,200.00	16,087,601.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
22020502	INTERNATIONAL TRAINING	-	23,840,000.00	18,670,200.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
22020503	OTHER TRAININGS	6,157,310.00	23,840,000.00	18,670,200.00	9,848,288.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
220206	**OTHER SERVICES - GENERAL**	**12,371,000.00**	**113,240,000.00**	**179,740,900.00**	**58,985,375.00**	**245,000,000.00**	**(45,000,000.00)**	**200,000,000.00**	**-**	**202,000,000.00**	**202,000,500.00**
22020601	SECURITY SERVICES	6,780,000.00	38,740,000.00	52,260,300.00	20,051,325.00	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,250,100.00
22020602	OFFICE RENT	-	-	-	-	50,000,000.00	(45,000,000.00)	5,000,000.00	-	5,050,000.00	5,050,100.00
22020603	RESIDENTIAL RENT	800,000.00	8,940,000.00	12,060,100.00	9,274,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	29,800,000.00	40,200,200.00	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22020605	CLEANING & FUMIGATION SERVICES	4,791,000.00	35,760,000.00	75,220,300.00	29,660,050.00	120,000,000.00	-	120,000,000.00	-	121,200,000.00	121,200,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**6,430,000.00**	**220,222,000.00**	**189,159,700.00**	**20,586,300.00**	**195,000,000.00**	**-**	**195,000,000.00**	**-**	**196,950,000.00**	**196,950,700.00**
22020701	FINANCIAL CONSULTING	5,730,000.00	25,330,000.00	20,680,200.00	7,500,000.00	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,250,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	20,860,000.00	28,140,200.00	2,839,500.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22020703	LEGAL SERVICES	700,000.00	48,872,000.00	38,948,400.00	1,030,300.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
22020704	ENGINEERING SERVICES	-	29,800,000.00	26,710,200.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
22020705	ARCHITECTURAL SERVICES	-	29,800,000.00	26,710,200.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
22020706	SURVEYING SERVICES	-	29,800,000.00	26,710,200.00	1,716,500.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
22020709	OTHER CONSULTING SERVICES	-	35,760,000.00	21,260,300.00	7,500,000.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**487,087,475.00**	**326,667,600.00**	**697,072,900.00**	**602,807,438.00**	**790,000,000.00**	**(500,000,000.00)**	**290,000,000.00**	**-**	**292,900,000.00**	**292,900,400.00**
22020801	MOTOR VEHICLE FUEL COST	3,205,050.00	37,607,600.00	50,732,700.00	48,312,038.00	35,000,000.00	-	35,000,000.00	-	35,350,000.00	35,350,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	8,940,000.00	12,060,100.00	12,029,900.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020803	PLANT / GENERATOR FUEL COST	478,173,575.00	268,200,000.00	618,200,000.00	542,284,250.00	720,000,000.00	(500,000,000.00)	220,000,000.00	-	222,200,000.00	222,200,100.00
22020806	COOKING GAS/FUEL COST	5,708,850.00	11,920,000.00	16,080,100.00	181,250.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**51,845,000.00**	**112,048,000.00**	**151,152,800.00**	**155,760,224.00**	**135,000,000.00**	**-**	**135,000,000.00**	**-**	**136,350,000.00**	**136,350,200.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	10,728,000.00	14,472,100.00	595,500.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020902	INSURANCE PREMIUM	51,845,000.00	101,320,000.00	136,680,700.00	155,164,724.00	120,000,000.00	-	120,000,000.00	-	121,200,000.00	121,200,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**306,758,466.00**	**643,262,800.00**	**692,392,000.00**	**475,330,402.17**	**725,000,000.00**	**-**	**725,000,000.00**	**-**	**732,250,000.00**	**732,251,100.00**
22021001	REFRESHMENT & MEALS	65,049,800.00	107,399,200.00	144,881,600.00	61,815,310.00	120,000,000.00	-	120,000,000.00	-	121,200,000.00	121,200,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,815,617.00	95,360,000.00	178,374,800.00	148,492,762.17	200,000,000.00	-	200,000,000.00	-	202,000,000.00	202,000,100.00
22021003	PUBLICITY & ADVERTISEMENTS	13,434,861.00	29,800,000.00	29,800,000.00	22,092,684.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	30,038,400.00	30,038,400.00	27,516,000.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	800,000.00	17,999,200.00	17,999,200.00	17,349,850.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22021009	SPORTING ACTIVITIES	17,976,400.00	31,290,000.00	31,290,000.00	29,092,800.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
22021020	FOREIGN SCHOLARSHIP SCHEME	-	8,940,000.00	8,940,000.00	1,234,100.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	11,026,000.00	11,026,000.00	1,755,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	15,935,000.00	13,410,000.00	13,410,000.00	9,696,300.00	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,250,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	71,790,279.00	178,800,000.00	187,241,200.00	117,515,227.00	180,000,000.00	-	180,000,000.00	-	181,800,000.00	181,800,100.00
22021026	MONITORING AND EVALUATION RECURRENT	17,956,509.00	119,200,000.00	39,390,800.00	38,770,369.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	50,500,100.00
23	**CAPITAL EXPENDITURE**	**-**	**1,810,000,000.00**	**2,360,000,000.00**	**1,130,233,502.38**	**14,600,000,000.00**	**-**	**14,600,000,000.00**	**-**	**14,746,000,000.00**	**14,893,460,200.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**595,000,000.00**	**1,010,000,000.00**	**717,335,922.15**	**1,011,500,000.00**	**600,000,000.00**	**1,611,500,000.00**	**-**	**1,021,615,000.00**	**1,031,831,200.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**595,000,000.00**	**1,010,000,000.00**	**717,335,922.15**	**1,011,500,000.00**	**600,000,000.00**	**1,611,500,000.00**	**-**	**1,021,615,000.00**	**1,031,831,200.00**
23010101	PURCHASE / ACQUISITION OF LAND	-	30,000,000.00	10,000,000.00	-	50,000,000.00	300,000,000.00	350,000,000.00	-	50,500,000.00	51,005,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	100,000,000.00	455,000,000.00	364,588,000.00	300,000,000.00	300,000,000.00	600,000,000.00	-	303,000,000.00	306,030,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	40,000,000.00	40,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
23010113	PURCHASE OF COMPUTERS	-	20,000,000.00	20,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	82,000,000.00	82,000,000.00	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	100,000,000.00	100,000,000.00	83,689,092.90	80,500,000.00	-	80,500,000.00	-	81,305,000.00	82,118,100.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	3,000,000.00	3,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	20,000,000.00	10,000,000.00	5,449,553.39	19,000,000.00	-	19,000,000.00	-	19,190,000.00	19,381,900.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	40,000,000.00	30,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
23010147	PURCHASE OF SCHOOL FURNITURES	-	160,000,000.00	260,000,000.00	263,609,275.86	506,000,000.00	-	506,000,000.00	-	511,060,000.00	516,170,600.00
2302	**CONSTRUCTION / PROVISION**	**-**	**846,000,000.00**	**861,000,000.00**	**26,682,265.60**	**11,903,000,000.00**	**(600,000,000.00)**	**11,303,000,000.00**	**-**	**12,022,030,000.00**	**12,142,250,400.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**846,000,000.00**	**861,000,000.00**	**26,682,265.60**	**11,903,000,000.00**	**(600,000,000.00)**	**11,303,000,000.00**	**-**	**12,022,030,000.00**	**12,142,250,400.00**
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	30,000,000.00	10,000,000.00	-	3,505,000,000.00	-	3,505,000,000.00	-	3,540,050,000.00	3,575,450,500.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	100,000,000.00	220,000,000.00	530,781.00	700,000,000.00	-	700,000,000.00	-	707,000,000.00	714,070,000.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	100,000,000.00	100,000,000.00	24,901,587.60	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	356,000,000.00	336,000,000.00	-	5,646,000,000.00	(600,000,000.00)	5,046,000,000.00	-	5,702,460,000.00	5,759,484,700.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	100,000,000.00	100,000,000.00	-	1,731,000,000.00	-	1,731,000,000.00	-	1,748,310,000.00	1,765,793,100.00
23020114	CONSTRUCTION / PROVISION OF ROADS	-	50,000,000.00	25,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	10,000,000.00	10,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	50,000,000.00	20,000,000.00	1,249,897.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	50,000,000.00	40,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
2303	**REHABILITATION / REPAIRS**	**-**	**60,000,000.00**	**210,000,000.00**	**279,378,450.15**	**550,000,000.00**	**-**	**550,000,000.00**	**-**	**555,500,000.00**	**561,055,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**60,000,000.00**	**210,000,000.00**	**279,378,450.15**	**550,000,000.00**	**-**	**550,000,000.00**	**-**	**555,500,000.00**	**561,055,000.00**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	60,000,000.00	210,000,000.00	279,378,450.15	550,000,000.00	-	550,000,000.00	-	555,500,000.00	561,055,000.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**-**	**110,000,000.00**	**110,000,000.00**	**24,282,113.00**	**340,000,000.00**	**-**	**340,000,000.00**	**-**	**343,400,000.00**	**346,834,000.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**-**	**110,000,000.00**	**110,000,000.00**	**24,282,113.00**	**340,000,000.00**	**-**	**340,000,000.00**	**-**	**343,400,000.00**	**346,834,000.00**
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	110,000,000.00	110,000,000.00	24,282,113.00	340,000,000.00	-	340,000,000.00	-	343,400,000.00	346,834,000.00
2305	**OTHER CAPITAL PROJECTS**	**-**	**199,000,000.00**	**169,000,000.00**	**82,554,751.48**	**795,500,000.00**	**-**	**795,500,000.00**	**-**	**803,455,000.00**	**811,489,600.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**199,000,000.00**	**169,000,000.00**	**82,554,751.48**	**795,500,000.00**	**-**	**795,500,000.00**	**-**	**803,455,000.00**	**811,489,600.00**
23050101	RESEARCH AND DEVELOPMENT	-	190,000,000.00	160,000,000.00	82,554,751.48	770,500,000.00	-	770,500,000.00	-	778,205,000.00	785,987,100.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	9,000,000.00	9,000,000.00	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
051702200100 - Adamawa State Scholarship Trust Fund											
2	**EXPENDITURES**	**987,255,572.46**	**1,077,101,050.00**	**6,712,836,050.00**	**4,164,182,615.30**	**5,575,682,330.00**	**5,675,000,000.00**	**11,250,682,330.00**	**-**	**5,631,439,600.00**	**5,686,992,920.00**
21	**PERSONNEL COST**	**8,448,351.32**	**9,086,900.00**	**9,086,900.00**	**18,833,773.46**	**36,881,730.00**	**-**	**36,881,730.00**	**-**	**37,250,600.00**	**37,250,720.00**
2101	**SALARY**	**5,289,483.08**	**4,781,700.00**	**4,781,700.00**	**6,699,451.32**	**7,737,870.00**	**-**	**7,737,870.00**	**-**	**7,815,250.00**	**7,815,280.00**
210101	**SALARIES AND WAGES**	**5,289,483.08**	**4,781,700.00**	**4,781,700.00**	**6,699,451.32**	**7,737,870.00**	**-**	**7,737,870.00**	**-**	**7,815,250.00**	**7,815,280.00**
21010101	BASIC-SALARY	5,289,483.08	4,781,700.00	4,781,700.00	6,699,451.32	7,737,870.00	-	7,737,870.00	-	7,815,250.00	7,815,280.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**3,158,868.24**	**4,305,200.00**	**4,305,200.00**	**12,134,322.14**	**29,143,860.00**	**-**	**29,143,860.00**	**-**	**29,435,350.00**	**29,435,440.00**
210201	**ALLOWANCES**	**3,158,868.24**	**4,305,200.00**	**4,305,200.00**	**12,134,322.14**	**29,143,860.00**	**-**	**29,143,860.00**	**-**	**29,435,350.00**	**29,435,440.00**
21020102	HOUSING/RENT ALLOWANCE	907,415.34	1,096,000.00	1,096,000.00	1,532,834.64	1,770,510.00	-	1,770,510.00	-	1,788,220.00	1,788,230.00
21020103	TRANSPORT ALLOWANCE	380,292.41	447,800.00	447,800.00	714,576.60	825,410.00	-	825,410.00	-	833,670.00	833,680.00
21020104	MEAL SUBSIDY	73,553.10	94,000.00	94,000.00	137,012.40	158,340.00	-	158,340.00	-	159,930.00	159,940.00
21020105	UTILITY ALLOWANCE	204,244.41	223,200.00	223,200.00	398,509.08	460,320.00	-	460,320.00	-	464,930.00	464,940.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	30,660.00	-	30,660.00	-	30,970.00	30,980.00
21020107	LEAVE ALLOWANCE	381,650.28	312,000.00	312,000.00	669,945.12	1,037,300.00	-	1,037,300.00	-	1,047,680.00	1,047,690.00
21020114	TEACHING ALLOWANCE	190,962.59	384,300.00	384,300.00	321,536.64	371,390.00	-	371,390.00	-	375,110.00	375,120.00
21020135	FURNITURE ALLOWANCE	561,084.67	604,500.00	604,500.00	956,933.76	1,105,340.00	-	1,105,340.00	-	1,116,400.00	1,116,410.00
21020145	OTHER ALLOWANCES AND BENEFITS	459,665.44	1,143,400.00	1,143,400.00	7,402,973.90	23,384,590.00	-	23,384,590.00	-	23,618,440.00	23,618,450.00
22	**OTHER RECURRENT COSTS**	**23,532,979.26**	**11,014,150.00**	**16,749,150.00**	**42,825,270.92**	**38,800,600.00**	**-**	**38,800,600.00**	**-**	**39,189,000.00**	**39,192,200.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2202	**OVERHEAD COST**	**23,532,979.26**	**11,014,150.00**	**16,749,150.00**	**42,825,270.92**	**38,800,600.00**	**-**	**38,800,600.00**	**-**	**39,189,000.00**	**39,192,200.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**3,631,600.00**	**3,337,600.00**	**5,074,700.00**	**1,721,950.00**	**5,602,300.00**	**(2,000,000.00)**	**3,602,300.00**	**-**	**3,638,400.00**	**3,638,800.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	878,000.00	667,520.00	1,014,920.00	767,000.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	846,900.00	667,520.00	1,014,920.00	954,950.00	2,800,000.00	(2,000,000.00)	800,000.00	-	808,000.00	808,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	150,000.00	95,360.00	145,160.00	-	95,100.00	-	95,100.00	-	96,100.00	96,200.00
22020109	PER-DIEM/ESTACODES	1,756,700.00	1,907,200.00	2,899,700.00	-	1,907,200.00	-	1,907,200.00	-	1,926,300.00	1,926,400.00
220202	**UTILITIES - GENERAL**	**1,551,000.00**	**638,920.00**	**971,720.00**	**1,243,700.00**	**1,514,500.00**	**-**	**1,514,500.00**	**-**	**1,529,700.00**	**1,530,000.00**
22020201	ELECTRICITY CHARGES	327,000.00	190,720.00	290,120.00	296,700.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020203	INTERNET ACCESS CHARGES	554,000.00	333,760.00	507,460.00	887,000.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020209	OTHER UTILITY CHARGES	670,000.00	114,440.00	174,140.00	60,000.00	114,500.00	-	114,500.00	-	115,700.00	115,800.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**3,699,900.00**	**2,336,330.00**	**3,552,630.00**	**11,196,000.00**	**9,014,400.00**	**(2,000,000.00)**	**7,014,400.00**	**-**	**7,084,600.00**	**7,085,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,122,900.00	1,630,660.00	2,479,160.00	9,899,000.00	7,000,000.00	(2,000,000.00)	5,000,000.00	-	5,050,000.00	5,050,100.00
22020304	MAGAZINES & PERIODICALS	20,000.00	14,310.00	21,910.00	-	14,400.00	-	14,400.00	-	14,600.00	14,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	310,000.00	190,720.00	290,120.00	193,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	220,000.00	190,720.00	290,120.00	153,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020312	OTHER MATERIALS AND SUPPLIES	27,000.00	309,920.00	471,320.00	951,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,381,100.00**	**1,578,220.00**	**2,400,120.00**	**6,367,500.00**	**5,700,000.00**	**-**	**5,700,000.00**	**-**	**5,757,000.00**	**5,757,600.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	378,000.00	314,690.00	478,490.00	3,622,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	370,000.00	238,400.00	362,500.00	85,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	597,000.00	357,600.00	543,800.00	726,500.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	302,000.00	195,490.00	297,390.00	1,033,500.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	395,100.00	262,240.00	398,840.00	720,500.00	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020406	OTHER MAINTENANCE SERVICES	339,000.00	209,800.00	319,100.00	180,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
220205	**TRAINING - GENERAL**	**100,000.00**	**138,280.00**	**210,380.00**	**-**	**800,000.00**	**-**	**800,000.00**	**-**	**808,000.00**	**808,100.00**
22020501	LOCAL TRAINING	100,000.00	138,280.00	210,380.00	-	800,000.00	-	800,000.00	-	808,000.00	808,100.00
220206	**OTHER SERVICES - GENERAL**	**1,002,100.00**	**700,910.00**	**1,066,110.00**	**1,259,800.00**	**1,705,000.00**	**-**	**1,705,000.00**	**-**	**1,722,100.00**	**1,722,400.00**
22020605	CLEANING & FUMIGATION SERVICES	143,600.00	85,830.00	130,630.00	69,800.00	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22020606	POSTAGES & COURIER SERVICES	-	4,770.00	7,470.00	-	5,000.00	-	5,000.00	-	5,100.00	5,200.00
22020607	OFFICE SUPPORT SERVICES	858,500.00	610,310.00	928,010.00	1,190,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**190,720.00**	**290,120.00**	**-**	**190,800.00**	**-**	**190,800.00**	**-**	**192,800.00**	**192,900.00**
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	190,720.00	290,120.00	-	190,800.00	-	190,800.00	-	192,800.00	192,900.00
220208	**FUEL & LUBRICANTS - GENERAL**	**755,000.00**	**467,270.00**	**710,670.00**	**960,000.00**	**3,690,000.00**	**(1,500,000.00)**	**2,190,000.00**	**-**	**2,211,900.00**	**2,212,100.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020801	MOTOR VEHICLE FUEL COST	475,000.00	267,010.00	406,110.00	815,000.00	3,000,000.00	(1,500,000.00)	1,500,000.00	-	1,515,000.00	1,515,100.00
22020803	PLANT / GENERATOR FUEL COST	280,000.00	200,260.00	304,560.00	145,000.00	690,000.00	-	690,000.00	-	696,900.00	697,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**5,455,879.26**	**152,580.00**	**232,080.00**	**16,961,520.92**	**200,000.00**	**-**	**200,000.00**	**-**	**202,000.00**	**202,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,455,879.26	152,580.00	232,080.00	16,961,520.92	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,956,400.00**	**1,473,320.00**	**2,240,620.00**	**3,114,800.00**	**10,383,600.00**	**5,500,000.00**	**15,883,600.00**	**-**	**16,042,500.00**	**16,043,100.00**
22021001	REFRESHMENT & MEALS	884,900.00	286,080.00	435,080.00	1,230,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	646,700.00	238,400.00	362,500.00	700,000.00	800,000.00	5,500,000.00	6,300,000.00	-	6,363,000.00	6,363,100.00
22021003	PUBLICITY & ADVERTISEMENTS	540,000.00	214,560.00	326,360.00	244,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22021009	SPORTING ACTIVITIES	945,000.00	123,970.00	188,570.00	120,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	70,000.00	133,510.00	203,110.00	184,800.00	133,600.00	-	133,600.00	-	135,000.00	135,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,869,800.00	476,800.00	725,000.00	636,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
23	**CAPITAL EXPENDITURE**	**955,274,241.88**	**1,057,000,000.00**	**6,687,000,000.00**	**4,102,523,570.92**	**5,500,000,000.00**	**5,675,000,000.00**	**11,175,000,000.00**	**-**	**5,555,000,000.00**	**5,610,550,000.00**
2302	**CONSTRUCTION / PROVISION**	**-**	**-**	**130,000,000.00**	**-**	**610,000,000.00**	**-**	**610,000,000.00**	**-**	**616,100,000.00**	**622,261,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**-**	**130,000,000.00**	**-**	**610,000,000.00**	**-**	**610,000,000.00**	**-**	**616,100,000.00**	**622,261,000.00**
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	-	130,000,000.00	-	610,000,000.00	-	610,000,000.00	-	616,100,000.00	622,261,000.00
2305	**OTHER CAPITAL PROJECTS**	**955,274,241.88**	**1,057,000,000.00**	**6,557,000,000.00**	**4,102,523,570.92**	**4,890,000,000.00**	**5,675,000,000.00**	**10,565,000,000.00**	**-**	**4,938,900,000.00**	**4,988,289,000.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**955,274,241.88**	**1,057,000,000.00**	**6,557,000,000.00**	**4,102,523,570.92**	**4,890,000,000.00**	**5,675,000,000.00**	**10,565,000,000.00**	**-**	**4,938,900,000.00**	**4,988,289,000.00**
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	955,274,241.88	1,057,000,000.00	6,557,000,000.00	4,102,523,570.92	4,890,000,000.00	5,675,000,000.00	10,565,000,000.00	-	4,938,900,000.00	4,988,289,000.00
051702300100 - College of Nursing Sciences Yola											
2	**EXPENDITURES**	**886,019,285.62**	**1,707,579,110.00**	**1,490,462,010.00**	**611,159,568.66**	**1,069,819,700.00**	**330,000,000.00**	**1,399,819,700.00**	**-**	**1,413,818,580.00**	**1,420,303,080.00**
21	**PERSONNEL COST**	**314,938,446.88**	**667,519,000.00**	**667,519,000.00**	**366,487,079.97**	**516,968,500.00**	**-**	**516,968,500.00**	**-**	**522,138,280.00**	**522,138,480.00**
2101	**SALARY**	**255,633,271.98**	**589,198,900.00**	**589,198,900.00**	**268,843,281.15**	**327,175,070.00**	**-**	**327,175,070.00**	**-**	**330,446,830.00**	**330,446,860.00**
210101	**SALARIES AND WAGES**	**255,633,271.98**	**589,198,900.00**	**589,198,900.00**	**268,843,281.15**	**327,175,070.00**	**-**	**327,175,070.00**	**-**	**330,446,830.00**	**330,446,860.00**
21010101	BASIC-SALARY	255,633,271.98	589,198,900.00	589,198,900.00	268,843,281.15	327,175,070.00	-	327,175,070.00	-	330,446,830.00	330,446,860.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**59,305,174.90**	**78,320,100.00**	**78,320,100.00**	**97,643,798.82**	**189,793,430.00**	**-**	**189,793,430.00**	**-**	**191,691,450.00**	**191,691,620.00**
210201	**ALLOWANCES**	**59,305,174.90**	**78,320,100.00**	**78,320,100.00**	**97,643,798.82**	**189,793,430.00**	**-**	**189,793,430.00**	**-**	**191,691,450.00**	**191,691,620.00**
21020102	HOUSING/RENT ALLOWANCE	3,798,171.46	13,666,200.00	13,666,200.00	15,513,712.92	30,049,740.00	-	30,049,740.00	-	30,350,240.00	30,350,250.00
21020103	TRANSPORT ALLOWANCE	1,744,500.63	-	-	-	22,858,710.00	-	22,858,710.00	-	23,087,300.00	23,087,310.00
21020104	MEAL SUBSIDY	870,227.85	-	-	-	9,875,780.00	-	9,875,780.00	-	9,974,540.00	9,974,550.00
21020105	UTILITY ALLOWANCE	1,207,647.79	4,551,600.00	4,551,600.00	5,005,232.96	9,751,670.00	-	9,751,670.00	-	9,849,190.00	9,849,200.00
21020106	ENTERTAINMENT ALLOWANCE	739,171.00	570,100.00	570,100.00	1,226,380.22	2,482,310.00	-	2,482,310.00	-	2,507,140.00	2,507,150.00
21020107	LEAVE ALLOWANCE	700,993.98	853,900.00	853,900.00	3,750,248.52	7,595,180.00	-	7,595,180.00	-	7,671,140.00	7,671,150.00
21020108	DOMESTIC STAFF ALLOWANCE	1,283,942.06	1,456,100.00	1,456,100.00	3,000,001.58	7,787,010.00	-	7,787,010.00	-	7,864,890.00	7,864,900.00
21020109	SHIFT ALLOWANCE	149,160.00	623,700.00	623,700.00	429,709.34	1,034,990.00	-	1,034,990.00	-	1,045,340.00	1,045,350.00
21020110	CALL DUTY ALLOWANCE	3,638,945.52	21,203,400.00	21,203,400.00	4,227,987.50	6,455,400.00	-	6,455,400.00	-	6,519,960.00	6,519,970.00
21020112	HARZARD ALLOWANCE	29,151,446.84	20,890,200.00	20,890,200.00	31,032,296.86	41,056,580.00	-	41,056,580.00	-	41,467,150.00	41,467,160.00
21020117	OUTFIT ALLOWANCE	-	-	-	-	521,220.00	-	521,220.00	-	526,440.00	526,450.00
21020120	JOURNAL ALLOWANCE	-	-	-	-	521,220.00	-	521,220.00	-	526,440.00	526,450.00
21020130	SPECIAL ALLOWANCE	375,987.50	1,699,400.00	1,699,400.00	451,185.00	521,220.00	-	521,220.00	-	526,440.00	526,450.00
21020138	ADMIN ALLOWANCE	51,994.58	270,200.00	270,200.00	-	-	-	-	-	-	10.00
21020140	ACADEMIC ALLOWANCE	-	-	-	-	17,015,040.00	-	17,015,040.00	-	17,185,200.00	17,185,210.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020143	MOTOR VEHICLE/ MAINTENANCE ALLOWANCE	-	-	-	-	1,563,450.00	-	1,563,450.00	-	1,579,090.00	1,579,100.00
21020145	OTHER ALLOWANCES AND BENEFITS	15,592,985.69	12,535,300.00	12,535,300.00	33,007,043.92	30,703,910.00	-	30,703,910.00	-	31,010,950.00	31,010,960.00
22	**OTHER RECURRENT COSTS**	**110,383,910.62**	**140,060,110.00**	**212,943,010.00**	**154,035,283.38**	**241,425,600.00**	**-**	**241,425,600.00**	**-**	**243,840,400.00**	**243,846,300.00**
2202	**OVERHEAD COST**	**110,383,910.62**	**140,060,110.00**	**212,943,010.00**	**154,035,283.38**	**241,425,600.00**	**-**	**241,425,600.00**	**-**	**243,840,400.00**	**243,846,300.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**2,813,190.00**	**4,172,000.00**	**6,343,000.00**	**1,764,320.00**	**6,000,000.00**	**-**	**6,000,000.00**	**-**	**6,060,000.00**	**6,060,400.00**
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,057,620.00	2,086,000.00	3,171,500.00	1,072,580.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,200.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,755,570.00	2,086,000.00	3,171,500.00	691,740.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220202	**UTILITIES - GENERAL**	**3,851,550.00**	**10,172,890.00**	**15,466,790.00**	**13,988,711.25**	**7,958,400.00**	**-**	**7,958,400.00**	**-**	**8,038,100.00**	**8,038,800.00**
22020201	ELECTRICITY CHARGES	-	1,726,970.00	2,625,670.00	1,370,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020202	TELEPHONE CHARGES	-	59,600.00	90,700.00	2,190,000.00	90,700.00	-	90,700.00	-	91,700.00	91,800.00
22020203	INTERNET ACCESS CHARGES	2,522,550.00	2,183,150.00	3,319,150.00	727,150.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	450,000.00	2,193,280.00	3,334,580.00	9,146,061.25	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020205	WATER RATES	239,000.00	119,200.00	181,400.00	24,000.00	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22020206	SEWERAGE CHARGES	640,000.00	2,300,560.00	3,497,660.00	531,500.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22020209	OTHER UTILITY CHARGES	-	1,590,130.00	2,417,630.00	-	2,417,700.00	-	2,417,700.00	-	2,441,900.00	2,442,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**18,032,910.00**	**30,359,780.00**	**46,158,080.00**	**25,416,240.00**	**53,353,200.00**	**-**	**53,353,200.00**	**-**	**53,886,800.00**	**53,887,900.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	784,400.00	2,193,280.00	3,334,580.00	2,774,500.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020302	BOOKS	-	3,337,600.00	5,074,300.00	425,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020303	NEWSPAPERS	-	298,000.00	453,200.00	169,640.00	400,000.00	-	400,000.00	-	404,000.00	404,100.00
22020304	MAGAZINES & PERIODICALS	-	298,000.00	453,200.00	-	453,200.00	-	453,200.00	-	457,800.00	457,900.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,439,650.00	4,873,380.00	7,409,280.00	5,045,000.00	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,154,000.00	4,873,380.00	7,409,280.00	835,000.00	11,500,000.00	-	11,500,000.00	-	11,615,000.00	11,615,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,695,460.00	2,026,400.00	3,080,900.00	2,797,600.00	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,555,100.00
22020309	UNIFORMS & OTHER CLOTHING	3,630,000.00	4,088,560.00	6,216,060.00	5,016,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	745,000.00	3,257,500.00	4,952,600.00	3,380,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020312	OTHER MATERIALS AND SUPPLIES	3,554,400.00	2,789,280.00	4,240,780.00	4,563,500.00	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,070,100.00
22020313	CHEMICAL AND REAGENTS MATERIALS SUPPLIES	2,030,000.00	2,324,400.00	3,533,900.00	410,000.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**9,705,050.00**	**17,315,010.00**	**26,325,110.00**	**18,119,600.00**	**20,000,000.00**	**6,000,000.00**	**26,000,000.00**	**-**	**26,260,000.00**	**26,260,700.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,012,000.00	4,120,750.00	6,265,050.00	2,595,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,299,000.00	2,172,420.00	3,302,820.00	1,549,200.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	2,170,000.00	3,218,400.00	4,893,100.00	1,812,300.00	4,000,000.00	6,000,000.00	10,000,000.00	-	10,100,000.00	10,100,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,226,100.00	2,172,420.00	3,302,820.00	5,131,500.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	252,500.00	2,689,160.00	4,088,560.00	350,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020406	OTHER MAINTENANCE SERVICES	3,745,450.00	2,941,860.00	4,472,760.00	6,681,600.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020413	MINOR ROAD MAINTENANCE	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220205	**TRAINING - GENERAL**	**-**	**-**	**-**	**-**	**2,000,000.00**	**-**	**2,000,000.00**	**-**	**2,020,000.00**	**2,020,100.00**
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220206	**OTHER SERVICES - GENERAL**	**3,498,600.00**	**20,235,870.00**	**30,765,670.00**	**12,340,400.00**	**28,822,400.00**	**-**	**28,822,400.00**	**-**	**29,110,700.00**	**29,111,200.00**
22020601	SECURITY SERVICES	1,425,000.00	2,205,200.00	3,352,700.00	1,990,000.00	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	30,000.00	298,000.00	453,200.00	350,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020605	CLEANING & FUMIGATION SERVICES	2,043,600.00	4,811,390.00	7,314,990.00	1,739,900.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020606	POSTAGES & COURIER SERVICES	-	1,001,280.00	1,522,380.00	50,000.00	1,522,400.00	-	1,522,400.00	-	1,537,700.00	1,537,800.00
22020607	OFFICE SUPPORT SERVICES	-	11,920,000.00	18,122,400.00	8,210,500.00	13,000,000.00	-	13,000,000.00	-	13,130,000.00	13,130,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**2,406,850.00**	**8,811,040.00**	**13,396,240.00**	**6,064,600.00**	**18,056,300.00**	**-**	**18,056,300.00**	**-**	**18,237,000.00**	**18,237,500.00**
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	2,406,850.00	2,323,450.00	3,532,450.00	6,049,600.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020703	LEGAL SERVICES	-	1,001,280.00	1,522,380.00	-	1,522,400.00	-	1,522,400.00	-	1,537,700.00	1,537,800.00
22020704	ENGINEERING SERVICES	-	1,846,650.00	2,807,650.00	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020705	ARCHITECTURAL SERVICES	-	1,846,650.00	2,807,650.00	-	2,807,700.00	-	2,807,700.00	-	2,835,800.00	2,835,900.00
22020706	SURVEYING SERVICES	-	1,793,010.00	2,726,110.00	15,000.00	2,726,200.00	-	2,726,200.00	-	2,753,500.00	2,753,600.00
220208	**FUEL & LUBRICANTS - GENERAL**	**4,845,220.00**	**7,940,880.00**	**12,073,180.00**	**9,613,430.00**	**7,025,700.00**	**-**	**7,025,700.00**	**-**	**7,096,000.00**	**7,096,400.00**
22020801	MOTOR VEHICLE FUEL COST	1,820,220.00	2,824,570.00	4,294,370.00	7,343,430.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,875,000.00	2,923,980.00	4,445,480.00	2,180,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020803	PLANT / GENERATOR FUEL COST	1,150,000.00	1,846,650.00	2,807,650.00	90,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020806	COOKING GAS/FUEL COST	-	345,680.00	525,680.00	-	525,700.00	-	525,700.00	-	531,000.00	531,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**175,830.62**	**2,529,430.00**	**3,845,730.00**	**38,859.63**	**3,434,600.00**	**-**	**3,434,600.00**	**-**	**3,469,000.00**	**3,469,200.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	175,830.62	336,150.00	511,150.00	38,859.63	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020902	INSURANCE PREMIUM	-	2,193,280.00	3,334,580.00	-	3,334,600.00	-	3,334,600.00	-	3,368,000.00	3,368,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**65,054,710.00**	**38,523,210.00**	**58,569,210.00**	**66,689,122.50**	**94,775,000.00**	**(6,000,000.00)**	**88,775,000.00**	**-**	**89,662,800.00**	**89,664,100.00**
22021001	REFRESHMENT & MEALS	1,164,000.00	3,385,280.00	5,146,880.00	6,841,100.00	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,110,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,363,280.00	6,008,880.00	9,135,580.00	16,940,000.00	16,000,000.00	-	16,000,000.00	-	16,160,000.00	16,160,100.00
22021003	PUBLICITY & ADVERTISEMENTS	1,531,980.00	1,656,880.00	2,519,180.00	1,735,961.25	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22021004	MEDICAL EXPENSES-LOCAL	350,000.00	1,657,840.00	2,520,540.00	2,247,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,200.00
22021007	WELFARE PACKAGES	925,000.00	1,001,280.00	1,522,380.00	7,426,500.00	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,250,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,001,280.00	1,522,380.00	1,390,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22021009	SPORTING ACTIVITIES	7,000.00	958,370.00	1,457,170.00	532,500.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021010	DIRECT TEACHING & LABORATORY COST	7,938,300.00	838,580.00	1,274,980.00	-	1,275,000.00	-	1,275,000.00	-	1,287,800.00	1,287,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	3,083,550.00	2,789,280.00	4,240,780.00	2,712,361.25	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	1,668,800.00	2,537,200.00	960,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	41,037,100.00	15,720,460.00	23,900,260.00	19,711,700.00	18,000,000.00	(6,000,000.00)	12,000,000.00	-	12,120,000.00	12,120,100.00
22021026	MONITORING AND EVALUATION RECURRENT	2,654,500.00	1,836,280.00	2,791,880.00	6,192,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
23	**CAPITAL EXPENDITURE**	**460,696,928.12**	**900,000,000.00**	**610,000,000.00**	**90,637,205.31**	**311,425,600.00**	**330,000,000.00**	**641,425,600.00**	**-**	**647,839,900.00**	**654,318,300.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**660,000,000.00**	**370,000,000.00**	**90,637,205.31**	**166,000,000.00**	**344,000,000.00**	**510,000,000.00**	**-**	**399,960,000.00**	**403,959,600.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**660,000,000.00**	**370,000,000.00**	**90,637,205.31**	**166,000,000.00**	**344,000,000.00**	**510,000,000.00**	**-**	**399,960,000.00**	**403,959,600.00**
23010105	PURCHASE OF MOTOR VEHICLES	-	50,000,000.00	10,000,000.00	-	81,000,000.00	(81,000,000.00)	-	-	-	-
23010113	PURCHASE OF COMPUTERS	-	-	-	-	-	236,600,000.00	236,600,000.00	-	-	-
23010119	PURCHASE OF POWER GENERATING SET	-	70,000,000.00	20,000,000.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	60,000,000.00	60,000,000.00	25,358,293.41	-	-	-	-	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	100,000,000.00	100,000,000.00	65,278,911.90	60,000,000.00	-	60,000,000.00	-	60,600,000.00	61,206,000.00
23010146	PURCHASE OF ICT EQUPMENTS	-	350,000,000.00	150,000,000.00	-	10,000,000.00	188,400,000.00	198,400,000.00	-	324,210,000.00	327,452,100.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**460,696,928.12**	**240,000,000.00**	**240,000,000.00**	**-**	**145,425,600.00**	**(29,000,000.00)**	**116,425,600.00**	**-**	**247,879,900.00**	**250,358,700.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**460,696,928.12**	**240,000,000.00**	**240,000,000.00**	**-**	**145,425,600.00**	**(29,000,000.00)**	**116,425,600.00**	**-**	**247,879,900.00**	**250,358,700.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	16,237,024.00	100,000,000.00	100,000,000.00	-	60,000,000.00	-	60,000,000.00	-	161,600,000.00	163,216,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	100,000,000.00	100,000,000.00	-	5,425,600.00	-	5,425,600.00	-	5,479,900.00	5,534,700.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	444,459,904.12	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	40,000,000.00	40,000,000.00	-	60,000,000.00	(29,000,000.00)	31,000,000.00	-	60,600,000.00	61,206,000.00
2305	**OTHER CAPITAL PROJECTS**	**-**	**-**	**-**	**-**	**-**	**15,000,000.00**	**15,000,000.00**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**-**	**-**	**-**	**-**	**15,000,000.00**	**15,000,000.00**	**-**	**-**	**-**
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	-	-	-	15,000,000.00	15,000,000.00	-	-	-
051702400100 - College of Health Technology Michika											
2	**EXPENDITURES**	**843,254,967.45**	**2,443,905,400.00**	**2,600,009,600.00**	**478,348,571.99**	**933,102,270.00**	**629,000,000.00**	**1,562,102,270.00**	**-**	**1,577,726,430.00**	**1,585,326,200.00**
21	**PERSONNEL COST**	**303,836,958.04**	**527,350,400.00**	**527,350,400.00**	**473,367,618.74**	**619,298,970.00**	**-**	**619,298,970.00**	**-**	**625,492,030.00**	**625,492,200.00**
2101	**SALARY**	**264,981,876.10**	**373,790,900.00**	**373,790,900.00**	**230,294,787.73**	**261,849,950.00**	**-**	**261,849,950.00**	**-**	**264,468,450.00**	**264,468,480.00**
210101	**SALARIES AND WAGES**	**264,981,876.10**	**373,790,900.00**	**373,790,900.00**	**230,294,787.73**	**261,849,950.00**	**-**	**261,849,950.00**	**-**	**264,468,450.00**	**264,468,480.00**
21010101	BASIC-SALARY	264,981,876.10	373,790,900.00	373,790,900.00	230,294,787.73	261,849,950.00	-	261,849,950.00	-	264,468,450.00	264,468,480.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**38,855,081.94**	**153,559,500.00**	**153,559,500.00**	**243,072,831.01**	**357,449,020.00**	**-**	**357,449,020.00**	**-**	**361,023,580.00**	**361,023,720.00**
210201	**ALLOWANCES**	**38,855,081.94**	**153,559,500.00**	**153,559,500.00**	**243,072,831.01**	**351,124,240.00**	**-**	**351,124,240.00**	**-**	**354,635,550.00**	**354,635,680.00**
21020102	HOUSING/RENT ALLOWANCE	8,342,601.83	52,178,000.00	52,178,000.00	78,511,853.35	114,464,810.00	-	114,464,810.00	-	115,609,460.00	115,609,470.00
21020103	TRANSPORT ALLOWANCE	5,382,210.16	29,840,500.00	29,840,500.00	60,334,714.24	88,502,610.00	-	88,502,610.00	-	89,387,640.00	89,387,650.00
21020104	MEAL SUBSIDY	2,183,014.24	14,546,600.00	14,546,600.00	26,821,033.09	23,843,090.00	-	23,843,090.00	-	24,081,530.00	24,081,540.00
21020105	UTILITY ALLOWANCE	1,851,924.49	11,189,500.00	11,189,500.00	21,957,662.54	32,174,310.00	-	32,174,310.00	-	32,496,060.00	32,496,070.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	2,967,410.00	-	2,967,410.00	-	2,997,090.00	2,997,100.00
21020107	LEAVE ALLOWANCE	1,629,026.39	12,166,700.00	12,166,700.00	17,362,670.97	25,204,620.00	-	25,204,620.00	-	25,456,670.00	25,456,680.00

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21020108	DOMESTIC STAFF ALLOWANCE	1,115,988.06	7,849,400.00	7,849,400.00	6,812,488.01	18,583,430.00	-	18,583,430.00	-	18,769,270.00	18,769,280.00
21020109	SHIFT ALLOWANCE	1,218,390.08	3,442,000.00	3,442,000.00	1,183,871.36	1,353,030.00	-	1,353,030.00	-	1,366,570.00	1,366,580.00
21020112	HARZARD ALLOWANCE	445,651.00	832,700.00	832,700.00	437,665.06	484,890.00	-	484,890.00	-	489,740.00	489,750.00
21020118	SIWES ALLOWANCE	2,163,560.05	2,459,200.00	2,459,200.00	3,920,113.21	5,517,330.00	-	5,517,330.00	-	5,572,510.00	5,572,520.00
21020119	FIELD ALLOWANCE	2,163,560.05	2,459,200.00	2,459,200.00	3,920,113.21	5,517,330.00	-	5,517,330.00	-	5,572,510.00	5,572,520.00
21020140	ACADEMIC ALLOWANCE	9,736,018.39	12,669,800.00	12,669,800.00	17,640,502.93	19,310,550.00	-	19,310,550.00	-	19,503,660.00	19,503,670.00
21020145	OTHER ALLOWANCES AND BENEFITS	2,623,137.20	3,925,900.00	3,925,900.00	4,170,143.04	13,200,830.00	-	13,200,830.00	-	13,332,840.00	13,332,850.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**6,324,780.00**	**-**	**6,324,780.00**	**-**	**6,388,030.00**	**6,388,040.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	6,324,780.00	-	6,324,780.00	-	6,388,030.00	6,388,040.00
22	**OTHER RECURRENT COSTS**	**23,219,519.25**	**300,000,000.00**	**456,104,200.00**	**4,980,953.25**	**132,003,300.00**	**59,000,000.00**	**191,003,300.00**	**-**	**192,916,400.00**	**192,922,700.00**
2202	**OVERHEAD COST**	**23,219,519.25**	**300,000,000.00**	**456,104,200.00**	**4,980,953.25**	**132,003,300.00**	**59,000,000.00**	**191,003,300.00**	**-**	**192,916,400.00**	**192,922,700.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**7,118,700.00**	**24,374,030.00**	**37,057,230.00**	**-**	**15,862,260.00**	**12,000,000.00**	**27,862,260.00**	**-**	**28,141,300.00**	**28,142,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	963,000.00	3,501,500.00	5,323,500.00	-	5,250,450.00	-	5,250,450.00	-	5,303,000.00	5,303,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,916,200.00	17,163,610.00	26,094,310.00	-	6,649,110.00	9,000,000.00	15,649,110.00	-	15,805,700.00	15,805,800.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	894,000.00	1,359,300.00	-	1,168,200.00	-	1,168,200.00	-	1,179,900.00	1,180,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	1,239,500.00	2,311,890.00	3,514,990.00	-	993,570.00	3,000,000.00	3,993,570.00	-	4,033,600.00	4,033,700.00
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	104,900.00	159,600.00	-	631,470.00	-	631,470.00	-	637,800.00	637,900.00
22020108	HOTEL ACCOMMODATION - INTERNATIONAL TRAINING	-	357,600.00	543,800.00	-	707,280.00	-	707,280.00	-	714,400.00	714,500.00
22020109	PER-DIEM/ESTACODES	-	40,530.00	61,730.00	-	462,180.00	-	462,180.00	-	466,900.00	467,000.00
220202	**UTILITIES - GENERAL**	**-**	**5,001,300.00**	**7,604,600.00**	**-**	**4,350,510.00**	**-**	**4,350,510.00**	**-**	**4,394,600.00**	**4,395,400.00**
22020201	ELECTRICITY CHARGES	-	391,580.00	595,480.00	-	117,480.00	-	117,480.00	-	118,700.00	118,800.00
22020202	TELEPHONE CHARGES	-	331,620.00	504,320.00	-	99,510.00	-	99,510.00	-	100,600.00	100,700.00
22020203	INTERNET ACCESS CHARGES	-	481,570.00	732,270.00	-	744,480.00	-	744,480.00	-	752,000.00	752,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	503,620.00	765,720.00	-	751,110.00	-	751,110.00	-	758,700.00	758,800.00
22020205	WATER RATES	-	384,420.00	584,620.00	-	415,350.00	-	415,350.00	-	419,600.00	419,700.00
22020206	SEWERAGE CHARGES	-	486,340.00	739,540.00	-	745,920.00	-	745,920.00	-	753,400.00	753,500.00
22020207	LEASED COMMUNICATION LINES(S)	-	52,450.00	79,850.00	-	165,750.00	-	165,750.00	-	167,500.00	167,600.00
22020209	OTHER UTILITY CHARGES	-	2,369,700.00	3,602,800.00	-	1,310,910.00	-	1,310,910.00	-	1,324,100.00	1,324,200.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,201,000.00**	**23,806,220.00**	**36,194,220.00**	**-**	**13,441,950.00**	**-**	**13,441,950.00**	**-**	**13,576,900.00**	**13,577,900.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	2,375,960.00	3,612,360.00	-	1,312,800.00	-	1,312,800.00	-	1,326,000.00	1,326,100.00
22020302	BOOKS	-	2,274,340.00	3,457,840.00	-	682,320.00	-	682,320.00	-	689,200.00	689,300.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	825,460.00	1,255,060.00	-	847,650.00	-	847,650.00	-	856,200.00	856,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	900,000.00	4,759,060.00	7,235,460.00	-	2,027,730.00	-	2,027,730.00	-	2,048,100.00	2,048,200.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	3,409,120.00	5,183,020.00	-	1,622,760.00	-	1,622,760.00	-	1,639,000.00	1,639,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	387,400.00	589,000.00	-	1,016,220.00	-	1,016,220.00	-	1,026,400.00	1,026,500.00
22020309	UNIFORMS & OTHER CLOTHING	-	5,721,600.00	8,698,800.00	-	3,216,480.00	-	3,216,480.00	-	3,248,700.00	3,248,800.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	1,907,680.00	2,900,380.00	-	872,310.00	-	872,310.00	-	881,100.00	881,200.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	447,000.00	679,700.00	-	434,100.00	-	434,100.00	-	438,500.00	438,600.00
22020312	OTHER MATERIALS AND SUPPLIES	301,000.00	1,698,600.00	2,582,600.00	-	1,409,580.00	-	1,409,580.00	-	1,423,700.00	1,423,800.00
220204	**MAINTENANCE SERVICES - GENERAL**	**3,043,000.00**	**59,835,390.00**	**90,969,890.00**	**-**	**20,350,680.00**	**-**	**20,350,680.00**	**-**	**20,554,400.00**	**20,555,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	170,000.00	14,164,550.00	21,534,750.00	-	4,249,380.00	-	4,249,380.00	-	4,291,900.00	4,292,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	13,552,160.00	20,603,860.00	-	4,065,660.00	-	4,065,660.00	-	4,106,400.00	4,106,500.00
22020403	MAINTENANCE OF OFFICE FURNITURE	950,000.00	10,886,100.00	16,550,500.00	-	3,265,830.00	-	3,265,830.00	-	3,298,500.00	3,298,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,923,000.00	10,343,140.00	15,725,040.00	-	3,102,960.00	-	3,102,960.00	-	3,134,000.00	3,134,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	5,596,180.00	8,508,180.00	-	2,578,860.00	-	2,578,860.00	-	2,604,700.00	2,604,800.00
22020406	OTHER MAINTENANCE SERVICES	-	5,293,260.00	8,047,560.00	-	3,087,990.00	-	3,087,990.00	-	3,118,900.00	3,119,000.00
220205	**TRAINING - GENERAL**	**2,672,000.00**	**5,515,150.00**	**8,385,150.00**	**55,000.00**	**3,754,590.00**	**-**	**3,754,590.00**	**-**	**3,792,200.00**	**3,792,500.00**
22020501	LOCAL TRAINING	2,672,000.00	3,623,680.00	5,509,380.00	55,000.00	1,687,110.00	-	1,687,110.00	-	1,704,000.00	1,704,100.00
22020502	INTERNATIONAL TRAINING	-	112,050.00	170,450.00	-	633,630.00	-	633,630.00	-	640,000.00	640,100.00
22020503	OTHER TRAININGS	-	1,779,420.00	2,705,320.00	-	1,433,850.00	-	1,433,850.00	-	1,448,200.00	1,448,300.00
220206	**OTHER SERVICES - GENERAL**	**-**	**20,293,650.00**	**30,853,550.00**	**-**	**9,538,170.00**	**(1,000,000.00)**	**8,538,170.00**	**-**	**8,623,900.00**	**8,624,500.00**
22020601	SECURITY SERVICES	-	1,424,680.00	2,166,080.00	-	1,327,410.00	-	1,327,410.00	-	1,340,700.00	1,340,800.00
22020602	OFFICE RENT	-	1,550,560.00	2,357,460.00	-	465,180.00	-	465,180.00	-	469,900.00	470,000.00
22020603	RESIDENTIAL RENT	-	1,428,020.00	2,171,120.00	-	728,430.00	-	728,430.00	-	735,800.00	735,900.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	13,874,000.00	21,093,000.00	-	5,662,200.00	(1,000,000.00)	4,662,200.00	-	4,708,900.00	4,709,000.00
22020605	CLEANING & FUMIGATION SERVICES	-	1,644,960.00	2,501,060.00	-	1,093,500.00	-	1,093,500.00	-	1,104,500.00	1,104,600.00
22020606	POSTAGES & COURIER SERVICES	-	371,430.00	564,830.00	-	261,450.00	-	261,450.00	-	264,100.00	264,200.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**400,000.00**	**6,265,640.00**	**9,526,540.00**	**95,000.00**	**4,282,350.00**	**-**	**4,282,350.00**	**-**	**4,325,400.00**	**4,326,100.00**
22020701	FINANCIAL CONSULTING	400,000.00	1,907,200.00	2,899,700.00	95,000.00	1,172,160.00	-	1,172,160.00	-	1,183,900.00	1,184,000.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	1,709,330.00	2,598,830.00	-	512,820.00	-	512,820.00	-	518,000.00	518,100.00
22020703	LEGAL SERVICES	-	231,250.00	351,650.00	-	369,390.00	-	369,390.00	-	373,100.00	373,200.00
22020704	ENGINEERING SERVICES	-	708,050.00	1,076,650.00	-	512,430.00	-	512,430.00	-	517,600.00	517,700.00
22020705	ARCHITECTURAL SERVICES	-	112,050.00	170,450.00	-	333,630.00	-	333,630.00	-	337,000.00	337,100.00
22020706	SURVEYING SERVICES	-	112,050.00	170,450.00	-	336,180.00	-	336,180.00	-	339,600.00	339,700.00
22020709	OTHER CONSULTING SERVICES	-	1,485,710.00	2,258,810.00	-	1,045,740.00	-	1,045,740.00	-	1,056,200.00	1,056,300.00
220208	**FUEL & LUBRICANTS - GENERAL**	**270,000.00**	**37,567,960.00**	**57,115,960.00**	**-**	**15,170,430.00**	**(2,000,000.00)**	**13,170,430.00**	**-**	**13,302,200.00**	**13,302,500.00**
22020801	MOTOR VEHICLE FUEL COST	-	2,972,550.00	4,519,450.00	-	2,691,780.00	-	2,691,780.00	-	2,718,700.00	2,718,800.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	270,000.00	33,553,600.00	51,012,500.00	-	10,066,080.00	(2,000,000.00)	8,066,080.00	-	8,146,800.00	8,146,900.00
22020803	PLANT / GENERATOR FUEL COST	-	1,041,810.00	1,584,010.00	-	2,412,570.00	-	2,412,570.00	-	2,436,700.00	2,436,800.00
220209	**FINANCIAL CHARGES - GENERAL**	**18,658.00**	**507,800.00**	**772,200.00**	**953.25**	**602,370.00**	**-**	**602,370.00**	**-**	**608,500.00**	**608,700.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	18,658.00	421,970.00	641,570.00	953.25	426,600.00	-	426,600.00	-	430,900.00	431,000.00

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22020902	INSURANCE PREMIUM	-	85,830.00	130,630.00	-	175,770.00	-	175,770.00	-	177,600.00	177,700.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**8,496,161.25**	**116,832,860.00**	**177,624,860.00**	**4,830,000.00**	**44,649,990.00**	**50,000,000.00**	**94,649,990.00**	**-**	**95,597,000.00**	**95,598,100.00**
22021001	REFRESHMENT & MEALS	-	1,257,330.00	1,911,630.00	-	1,277,220.00	-	1,277,220.00	-	1,290,000.00	1,290,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	100,000.00	2,771,400.00	4,213,500.00	-	2,631,420.00	-	2,631,420.00	-	2,657,800.00	2,657,900.00
22021003	PUBLICITY & ADVERTISEMENTS	-	1,710,230.00	2,600,130.00	-	813,090.00	-	813,090.00	-	821,300.00	821,400.00
22021004	MEDICAL EXPENSES-LOCAL	-	1,779,060.00	2,704,860.00	-	833,730.00	-	833,730.00	-	842,100.00	842,200.00
22021007	WELFARE PACKAGES	-	1,254,940.00	1,908,040.00	-	1,576,500.00	-	1,576,500.00	-	1,592,300.00	1,592,400.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,585,360.00	2,410,360.00	-	2,875,620.00	60,000,000.00	62,875,620.00	-	63,504,400.00	63,504,500.00
22021009	SPORTING ACTIVITIES	-	1,892,900.00	2,877,900.00	-	1,167,870.00	-	1,167,870.00	-	1,179,600.00	1,179,700.00
22021014	BUDGET PREPARATION EXPENSIS	-	1,934,020.00	2,940,520.00	-	1,480,230.00	-	1,480,230.00	-	1,495,100.00	1,495,200.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	1,698,600.00	2,582,600.00	-	1,409,580.00	-	1,409,580.00	-	1,423,700.00	1,423,800.00
22021025	OTHER MISCELLANEOUS EXPENSES	8,396,161.25	99,363,660.00	151,064,960.00	4,830,000.00	29,809,110.00	(10,000,000.00)	19,809,110.00	-	20,007,300.00	20,007,400.00
22021026	MONITORING AND EVALUATION RECURRENT	-	1,585,360.00	2,410,360.00	-	775,620.00	-	775,620.00	-	783,400.00	783,500.00
23	**CAPITAL EXPENDITURE**	**516,198,490.16**	**1,616,555,000.00**	**1,616,555,000.00**	**-**	**181,800,000.00**	**570,000,000.00**	**751,800,000.00**	**-**	**759,318,000.00**	**766,911,300.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**501,990,000.00**	**501,990,000.00**	**-**	**-**	**335,000,000.00**	**335,000,000.00**	**-**	**338,350,000.00**	**341,733,500.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**501,990,000.00**	**501,990,000.00**	**-**	**-**	**335,000,000.00**	**335,000,000.00**	**-**	**338,350,000.00**	**341,733,500.00**
23010105	PURCHASE OF MOTOR VEHICLES	-	188,870,000.00	188,870,000.00	-	-	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	89,385,000.00	89,385,000.00	-	-	-	-	-	-	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-	-	-	-	-	35,000,000.00	35,000,000.00	-	35,350,000.00	35,703,500.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	-	23,735,000.00	23,735,000.00	-	-	-	-	-	-	-
23010139	PURCHASE OF PLANT AND EQUIPMENTS	-	150,000,000.00	150,000,000.00	-	-	50,000,000.00	50,000,000.00	-	50,500,000.00	51,005,000.00
23010147	PURCHASE OF SCHOOL FURNITURES	-	-	-	-	-	150,000,000.00	150,000,000.00	-	151,500,000.00	153,015,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	-	-	-	-	100,000,000.00	100,000,000.00	-	101,000,000.00	102,010,000.00
2302	**CONSTRUCTION / PROVISION**	**236,219,625.41**	**818,923,000.00**	**818,923,000.00**	**-**	**181,800,000.00**	**135,000,000.00**	**316,800,000.00**	**-**	**319,968,000.00**	**323,167,800.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**236,219,625.41**	**818,923,000.00**	**818,923,000.00**	**-**	**181,800,000.00**	**135,000,000.00**	**316,800,000.00**	**-**	**319,968,000.00**	**323,167,800.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	131,474,167.62	443,900,000.00	443,900,000.00	-	35,350,000.00	135,000,000.00	170,350,000.00	-	172,053,500.00	173,774,100.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	104,745,457.79	239,673,000.00	239,673,000.00	-	146,450,000.00	-	146,450,000.00	-	147,914,500.00	149,393,700.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	35,350,000.00	35,350,000.00	-	-	-	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**279,978,864.75**	**245,642,000.00**	**245,642,000.00**	**-**	**-**	**100,000,000.00**	**100,000,000.00**	**-**	**101,000,000.00**	**102,010,000.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**279,978,864.75**	**245,642,000.00**	**245,642,000.00**	**-**	**-**	**100,000,000.00**	**100,000,000.00**	**-**	**101,000,000.00**	**102,010,000.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	100,000,000.00	100,000,000.00	-	-	100,000,000.00	100,000,000.00	-	101,000,000.00	102,010,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	19,800,000.00	47,975,000.00	47,975,000.00	-	-	-	-	-	-	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	260,178,864.75	78,477,000.00	78,477,000.00	-	-	-	-	-	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	19,190,000.00	19,190,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**50,000,000.00**	**50,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**50,000,000.00**	**50,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
051702500100 - College of Technology, Innovation and Enterprenuership Studies Gulak											
2	**EXPENDITURES**	**-**	**-**	**-**	**-**	**1,920,938,057.00**	**-**	**1,920,938,057.00**	**-**	**1,940,147,520.00**	**1,940,154,700.00**
21	**PERSONNEL COST**	**-**	**-**	**-**	**-**	**1,232,188,057.00**	**-**	**1,232,188,057.00**	**-**	**1,244,510,020.00**	**1,244,510,200.00**
2101	**SALARY**	**-**	**-**	**-**	**-**	**281,111,990.00**	**-**	**281,111,990.00**	**-**	**283,923,110.00**	**283,923,130.00**
210101	**SALARIES AND WAGES**	**-**	**-**	**-**	**-**	**281,111,990.00**	**-**	**281,111,990.00**	**-**	**283,923,110.00**	**283,923,130.00**
21010101	BASIC-SALARY	-	-	-	-	281,111,990.00	-	281,111,990.00	-	283,923,110.00	283,923,130.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**-**	**-**	**-**	**951,076,067.00**	**-**	**951,076,067.00**	**-**	**960,586,910.00**	**960,587,070.00**
210201	**ALLOWANCES**	**-**	**-**	**-**	**-**	**951,076,067.00**	**-**	**951,076,067.00**	**-**	**960,586,910.00**	**960,587,070.00**
21020102	HOUSING/RENT ALLOWANCE	-	-	-	-	91,022,587.00	-	91,022,587.00	-	91,932,820.00	91,932,830.00
21020103	TRANSPORT ALLOWANCE	-	-	-	-	72,448,010.00	-	72,448,010.00	-	73,172,500.00	73,172,510.00
21020104	MEAL SUBSIDY	-	-	-	-	20,029,590.00	-	20,029,590.00	-	20,229,890.00	20,229,900.00
21020105	UTILITY ALLOWANCE	-	-	-	-	26,847,450.00	-	26,847,450.00	-	27,115,930.00	27,115,940.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	7,589,190.00	-	7,589,190.00	-	7,665,090.00	7,665,100.00
21020107	LEAVE ALLOWANCE	-	-	-	-	21,103,530.00	-	21,103,530.00	-	21,314,570.00	21,314,580.00
21020108	DOMESTIC STAFF ALLOWANCE	-	-	-	-	37,946,690.00	-	37,946,690.00	-	38,326,160.00	38,326,170.00
21020109	SHIFT ALLOWANCE	-	-	-	-	1,207,610.00	-	1,207,610.00	-	1,219,690.00	1,219,700.00
21020110	CALL DUTY ALLOWANCE	-	-	-	-	5,769,440.00	-	5,769,440.00	-	5,827,140.00	5,827,150.00
21020112	HARZARD ALLOWANCE	-	-	-	-	561,650.00	-	561,650.00	-	567,270.00	567,280.00
21020114	TEACHING ALLOWANCE	-	-	-	-	85,890.00	-	85,890.00	-	86,750.00	86,760.00
21020118	SIWES ALLOWANCE	-	-	-	-	3,797,540.00	-	3,797,540.00	-	3,835,520.00	3,835,530.00
21020119	FIELD ALLOWANCE	-	-	-	-	3,797,540.00	-	3,797,540.00	-	3,835,520.00	3,835,530.00
21020123	RESPONSIBILITY ALLOWANCE	-	-	-	-	746,550.00	-	746,550.00	-	754,020.00	754,030.00
21020140	ACADEMIC ALLOWANCE	-	-	-	-	16,141,130.00	-	16,141,130.00	-	16,302,550.00	16,302,560.00
21020145	OTHER ALLOWANCES AND BENEFITS	-	-	-	-	641,981,670.00	-	641,981,670.00	-	648,401,490.00	648,401,500.00
22	**OTHER RECURRENT COSTS**	**-**	**-**	**-**	**-**	**688,750,000.00**	**-**	**688,750,000.00**	**-**	**695,637,500.00**	**695,644,500.00**
2202	**OVERHEAD COST**	**-**	**-**	**-**	**-**	**688,750,000.00**	**-**	**688,750,000.00**	**-**	**695,637,500.00**	**695,644,500.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**-**	**-**	**-**	**34,200,000.00**	**-**	**34,200,000.00**	**-**	**34,542,000.00**	**34,542,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	-	-	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	-	-	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020109	PER-DIEM/ESTACODES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220202	**UTILITIES - GENERAL**	**-**	**-**	**-**	**-**	**43,200,000.00**	**-**	**43,200,000.00**	**-**	**43,632,000.00**	**43,632,600.00**
22020201	ELECTRICITY CHARGES	-	-	-	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22020203	INTERNET ACCESS CHARGES	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020205	WATER RATES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020206	SEWERAGE CHARGES	-	-	-	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020207	LEASED COMMUNICATION LINES(S)	-	-	-	-	400,000.00	-	400,000.00	-	404,000.00	404,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**-**	**-**	**-**	**90,400,000.00**	**-**	**90,400,000.00**	**-**	**91,304,000.00**	**91,305,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	-	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,250,100.00
22020302	BOOKS	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020303	NEWSPAPERS	-	-	-	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	-	13,500,000.00	-	13,500,000.00	-	13,635,000.00	13,635,100.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	-	-	-	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,120,100.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	-	-	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	-	-	-	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,555,100.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	-	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**32,700,000.00**	**-**	**32,700,000.00**	**-**	**33,027,000.00**	**33,027,800.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	-	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,100,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	-	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020406	OTHER MAINTENANCE SERVICES	-	-	-	-	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
22020410	MAINTENANCE OF STREET LIGHTINGS	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020413	MINOR ROAD MAINTENANCE	-	-	-	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
220205	**TRAINING - GENERAL**	**-**	**-**	**-**	**-**	**6,000,000.00**	**-**	**6,000,000.00**	**-**	**6,060,000.00**	**6,060,300.00**
22020501	LOCAL TRAINING	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00

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22020502	INTERNATIONAL TRAINING	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	-	-	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
220206	**OTHER SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**112,300,000.00**	**-**	**112,300,000.00**	**-**	**113,423,000.00**	**113,423,600.00**
22020601	SECURITY SERVICES	-	-	-	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22020603	RESIDENTIAL RENT	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
22020606	POSTAGES & COURIER SERVICES	-	-	-	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	47,000,000.00	-	47,000,000.00	-	47,470,000.00	47,470,100.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**-**	**-**	**-**	**208,100,000.00**	**-**	**208,100,000.00**	**-**	**210,181,000.00**	**210,181,800.00**
22020701	FINANCIAL CONSULTING	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020703	LEGAL SERVICES	-	-	-	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020704	ENGINEERING SERVICES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020705	ARCHITECTURAL SERVICES	-	-	-	-	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22020706	SURVEYING SERVICES	-	-	-	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020707	AGRICULTURAL CONSULTING	-	-	-	-	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020709	OTHER CONSULTING SERVICES	-	-	-	-	202,500,000.00	-	202,500,000.00	-	204,525,000.00	204,525,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**-**	**-**	**-**	**22,000,000.00**	**-**	**22,000,000.00**	**-**	**22,220,000.00**	**22,220,300.00**
22020801	MOTOR VEHICLE FUEL COST	-	-	-	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,150,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020803	PLANT / GENERATOR FUEL COST	-	-	-	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,060,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**-**	**-**	**-**	**4,400,000.00**	**-**	**4,400,000.00**	**-**	**4,444,000.00**	**4,444,300.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	-	-	700,000.00	-	700,000.00	-	707,000.00	707,100.00
22020902	INSURANCE PREMIUM	-	-	-	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,535,100.00
22020904	OTHER CRF BANK CHARGES	-	-	-	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**-**	**-**	**-**	**135,450,000.00**	**-**	**135,450,000.00**	**-**	**136,804,500.00**	**136,806,100.00**
22021001	REFRESHMENT & MEALS	-	-	-	-	18,000,000.00	-	18,000,000.00	-	18,180,000.00	18,180,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	-	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	-	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22021005	SERVICES AND SCHOOL FEES PAYMENT	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021007	WELFARE PACKAGES	-	-	-	-	18,000,000.00	-	18,000,000.00	-	18,180,000.00	18,180,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	-	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22021009	SPORTING ACTIVITIES	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021010	DIRECT TEACHING & LABORATORY COST	-	-	-	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021014	BUDGET PREPARATION EXPENSIS	-	-	-	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	-	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00

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22021022	YOUTH CORPERS ALLOWANCE	-	-	-	-	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22021024	FINAL ACCOUNTS PREPARARTION EXPENSES	-	-	-	-	200,000.00	-	200,000.00	-	202,000.00	202,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	-	-	-	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,400,100.00
22021026	MONITORING AND EVALUATION RECURRENT	-	-	-	-	150,000.00	-	150,000.00	-	151,500.00	151,600.00
056900100100 - Ministry of Tertiary and Professional Education											
2	**EXPENDITURES**	**16,304,740.11**	**24,171,300.00**	**24,171,300.00**	**20,363,252.28**	**24,302,910.00**	**-**	**24,302,910.00**	**-**	**-**	**-**
21	**PERSONNEL COST**	**16,304,740.11**	**24,171,300.00**	**24,171,300.00**	**20,363,252.28**	**24,302,910.00**	**-**	**24,302,910.00**	**-**	**-**	**-**
2101	**SALARY**	**8,709,766.94**	**7,860,800.00**	**7,860,800.00**	**11,417,731.01**	**12,783,440.00**	**-**	**12,783,440.00**	**-**	**-**	**-**
210101	**SALARIES AND WAGES**	**8,709,766.94**	**7,860,800.00**	**7,860,800.00**	**11,417,731.01**	**12,783,440.00**	**-**	**12,783,440.00**	**-**	**-**	**-**
21010101	BASIC-SALARY	8,709,766.94	7,860,800.00	7,860,800.00	11,417,731.01	12,783,440.00	-	12,783,440.00	-	-	-
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**7,594,973.17**	**16,310,500.00**	**16,310,500.00**	**8,945,521.27**	**11,519,470.00**	**-**	**11,519,470.00**	**-**	**-**	**-**
210201	**ALLOWANCES**	**7,594,973.17**	**16,310,500.00**	**16,310,500.00**	**8,945,521.27**	**11,199,850.00**	**-**	**11,199,850.00**	**-**	**-**	**-**
21020102	HOUSING/RENT ALLOWANCE	1,992,797.36	3,528,800.00	3,528,800.00	2,612,376.63	2,924,880.00	-	2,924,880.00	-	-	-
21020103	TRANSPORT ALLOWANCE	642,117.18	913,100.00	913,100.00	1,047,953.85	1,173,380.00	-	1,173,380.00	-	-	-
21020104	MEAL SUBSIDY	113,895.45	864,100.00	864,100.00	222,759.94	249,480.00	-	249,480.00	-	-	-
21020105	UTILITY ALLOWANCE	366,296.06	601,700.00	601,700.00	621,803.50	696,260.00	-	696,260.00	-	-	-
21020106	ENTERTAINMENT ALLOWANCE	24,708.54	112,600.00	112,600.00	-	3,050.00	-	3,050.00	-	-	-
21020107	LEAVE ALLOWANCE	863,639.93	1,845,800.00	1,845,800.00	1,141,773.23	1,384,740.00	-	1,384,740.00	-	-	-
21020108	DOMESTIC STAFF ALLOWANCE	701,187.67	2,389,100.00	2,389,100.00	-	79,700.00	-	79,700.00	-	-	-
21020114	TEACHING ALLOWANCE	988,375.27	1,953,700.00	1,953,700.00	1,015,308.00	1,172,750.00	-	1,172,750.00	-	-	-
21020135	FURNITURE ALLOWANCE	1,741,955.71	2,908,200.00	2,908,200.00	2,283,546.12	2,556,750.00	-	2,556,750.00	-	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	160,000.00	1,193,400.00	1,193,400.00	-	958,860.00	-	958,860.00	-	-	-
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**319,620.00**	**-**	**319,620.00**	**-**	**-**	**-**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	319,620.00	-	319,620.00	-	-	-
052100100100 - Ministry of Health and Human Services											
2	**EXPENDITURES**	**3,175,396,158.10**	**12,646,274,760.00**	**18,296,530,060.00**	**4,741,580,982.75**	**32,989,065,828.00**	**4,694,428,400.00**	**37,683,494,228.00**	**###########**	**33,318,958,050.00**	**33,646,755,890.00**
21	**PERSONNEL COST**	**203,473,876.24**	**258,711,500.00**	**258,711,500.00**	**240,823,597.48**	**334,293,260.00**	**-**	**334,293,260.00**	**-**	**337,636,250.00**	**337,636,390.00**
2101	**SALARY**	**193,200,813.19**	**239,165,700.00**	**239,165,700.00**	**185,264,159.31**	**203,807,210.00**	**-**	**203,807,210.00**	**-**	**205,845,290.00**	**205,845,320.00**
210101	**SALARIES AND WAGES**	**193,200,813.19**	**239,165,700.00**	**239,165,700.00**	**185,264,159.31**	**203,807,210.00**	**-**	**203,807,210.00**	**-**	**205,845,290.00**	**205,845,320.00**
21010101	BASIC-SALARY	193,200,813.19	239,165,700.00	239,165,700.00	185,264,159.31	203,807,210.00	-	203,807,210.00	-	205,845,290.00	205,845,320.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**10,273,063.05**	**19,545,800.00**	**19,545,800.00**	**55,559,438.17**	**130,486,050.00**	**-**	**130,486,050.00**	**-**	**131,790,960.00**	**131,791,070.00**
210201	**ALLOWANCES**	**10,273,063.05**	**19,545,800.00**	**19,545,800.00**	**55,559,438.17**	**130,486,050.00**	**-**	**130,486,050.00**	**-**	**131,790,960.00**	**131,791,070.00**
21020102	HOUSING/RENT ALLOWANCE	412,798.14	2,676,200.00	2,676,200.00	11,078,085.49	34,710,690.00	-	34,710,690.00	-	35,057,800.00	35,057,810.00
21020103	TRANSPORT ALLOWANCE	219,715.89	1,344,800.00	1,344,800.00	8,885,198.62	28,209,720.00	-	28,209,720.00	-	28,491,820.00	28,491,830.00
21020104	MEAL SUBSIDY	84,389.82	17,400.00	17,400.00	3,601,826.12	11,466,320.00	-	11,466,320.00	-	11,580,990.00	11,581,000.00
21020105	UTILITY ALLOWANCE	100,267.80	47,800.00	47,800.00	3,579,778.68	11,319,320.00	-	11,319,320.00	-	11,432,520.00	11,432,530.00
21020107	LEAVE ALLOWANCE	153,060.03	138,000.00	138,000.00	3,266,719.71	9,342,270.00	-	9,342,270.00	-	9,435,700.00	9,435,710.00
21020108	DOMESTIC STAFF ALLOWANCE	-	-	-	-	9,335,450.00	-	9,335,450.00	-	9,428,810.00	9,428,820.00
21020109	SHIFT ALLOWANCE	2,998,379.70	1,783,400.00	1,783,400.00	4,130,117.96	6,889,580.00	-	6,889,580.00	-	6,958,480.00	6,958,490.00
21020110	CALL DUTY ALLOWANCE	1,297,097.40	1,127,200.00	1,127,200.00	5,258,297.40	6,755,600.00	-	6,755,600.00	-	6,823,160.00	6,823,170.00
21020112	HARZARD ALLOWANCE	3,931,821.25	6,217,500.00	6,217,500.00	4,420,806.24	5,950,670.00	-	5,950,670.00	-	6,010,180.00	6,010,190.00
21020135	FURNITURE ALLOWANCE	215,533.02	275,000.00	275,000.00	358,343.24	398,580.00	-	398,580.00	-	402,570.00	402,580.00

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21020145	OTHER ALLOWANCES AND BENEFITS	860,000.00	5,918,500.00	5,918,500.00	10,980,264.71	6,107,850.00	-	6,107,850.00	-	6,168,930.00	6,168,940.00
22	**OTHER RECURRENT COSTS**	**170,010,798.51**	**84,563,260.00**	**128,568,560.00**	**167,025,849.46**	**200,000,400.00**	**-**	**200,000,400.00**	**-**	**202,001,400.00**	**202,005,200.00**
2202	**OVERHEAD COST**	**170,010,798.51**	**84,563,260.00**	**128,568,560.00**	**167,025,849.46**	**200,000,400.00**	**-**	**200,000,400.00**	**-**	**202,001,400.00**	**202,005,200.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**6,897,200.00**	**11,913,600.00**	**18,113,100.00**	**11,908,300.00**	**19,790,500.00**	**-**	**19,790,500.00**	**-**	**19,988,700.00**	**19,989,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	1,430,400.00	2,174,800.00	1,426,400.00	2,860,800.00	-	2,860,800.00	-	2,889,500.00	2,889,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	697,200.00	1,430,400.00	2,174,800.00	1,430,400.00	2,860,800.00	-	2,860,800.00	-	2,889,500.00	2,889,600.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,400,000.00	2,622,400.00	3,987,000.00	2,622,400.00	3,208,100.00	-	3,208,100.00	-	3,240,200.00	3,240,300.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	800,000.00	1,430,400.00	2,174,800.00	1,430,400.00	2,860,800.00	-	2,860,800.00	-	2,889,500.00	2,889,600.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	5,000,000.00	7,601,700.00	4,998,700.00	8,000,000.00	-	8,000,000.00	-	8,080,000.00	8,080,100.00
220202	**UTILITIES - GENERAL**	**1,405,000.00**	**958,860.00**	**1,458,360.00**	**2,426,900.00**	**3,754,200.00**	**-**	**3,754,200.00**	**-**	**3,791,900.00**	**3,792,300.00**
22020201	ELECTRICITY CHARGES	600,000.00	476,800.00	725,000.00	476,800.00	953,600.00	-	953,600.00	-	963,200.00	963,300.00
22020203	INTERNET ACCESS CHARGES	385,000.00	230,300.00	350,300.00	226,800.00	460,600.00	-	460,600.00	-	465,300.00	465,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	115,000.00	69,620.00	106,020.00	450,300.00	840,000.00	-	840,000.00	-	848,400.00	848,500.00
22020209	OTHER UTILITY CHARGES	305,000.00	182,140.00	277,040.00	1,273,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,732,100.00**	**1,086,650.00**	**1,652,350.00**	**1,329,196.58**	**4,414,600.00**	**-**	**4,414,600.00**	**-**	**4,458,800.00**	**4,459,100.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,175,000.00	457,260.00	695,260.00	872,500.00	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,525,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	55,000.00	172,130.00	261,830.00	35,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020312	OTHER MATERIALS AND SUPPLIES	502,100.00	457,260.00	695,260.00	421,696.58	914,600.00	-	914,600.00	-	923,800.00	923,900.00
220204	**MAINTENANCE SERVICES - GENERAL**	**8,012,731.22**	**6,710,490.00**	**10,202,590.00**	**8,417,750.00**	**14,456,600.00**	**-**	**14,456,600.00**	**-**	**14,601,200.00**	**14,601,700.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,397,481.22	2,860,800.00	4,349,500.00	4,581,750.00	4,400,000.00	-	4,400,000.00	-	4,444,000.00	4,444,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	254,250.00	528,300.00	803,200.00	522,000.00	1,056,600.00	-	1,056,600.00	-	1,067,200.00	1,067,300.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	843,000.00	1,430,400.00	2,174,800.00	1,430,000.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,400,000.00	1,430,400.00	2,174,800.00	1,426,000.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020406	OTHER MAINTENANCE SERVICES	118,000.00	460,590.00	700,290.00	458,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220205	**TRAINING - GENERAL**	**3,758,000.00**	**2,250,500.00**	**3,422,000.00**	**2,248,800.00**	**7,000,000.00**	**-**	**7,000,000.00**	**-**	**7,070,000.00**	**7,070,300.00**
22020501	LOCAL TRAINING	1,592,000.00	953,600.00	1,450,000.00	952,200.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020502	INTERNATIONAL TRAINING	1,590,000.00	953,600.00	1,450,000.00	953,600.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	576,000.00	343,300.00	522,000.00	343,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220206	**OTHER SERVICES - GENERAL**	**6,662,500.00**	**4,155,330.00**	**6,318,130.00**	**10,250,000.00**	**12,096,600.00**	**-**	**12,096,600.00**	**-**	**12,217,700.00**	**12,218,100.00**
22020601	SECURITY SERVICES	190,000.00	138,750.00	211,150.00	240,000.00	277,500.00	-	277,500.00	-	280,300.00	280,400.00
22020605	CLEANING & FUMIGATION SERVICES	160,000.00	69,620.00	106,020.00	175,000.00	278,500.00	-	278,500.00	-	281,300.00	281,400.00

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22020606	POSTAGES & COURIER SERVICES	-	14,310.00	21,910.00	10,000.00	20,600.00	-	20,600.00	-	20,900.00	21,000.00
22020607	OFFICE SUPPORT SERVICES	6,312,500.00	3,932,650.00	5,979,050.00	9,825,000.00	11,520,000.00	-	11,520,000.00	-	11,635,200.00	11,635,300.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**1,245,000.00**	**856,820.00**	**1,303,120.00**	**845,000.00**	**2,552,000.00**	**-**	**2,552,000.00**	**-**	**2,577,600.00**	**2,577,900.00**
22020701	FINANCIAL CONSULTING	40,000.00	72,000.00	109,600.00	70,000.00	144,000.00	-	144,000.00	-	145,500.00	145,600.00
22020703	LEGAL SERVICES	1,180,000.00	715,200.00	1,087,500.00	715,000.00	1,908,000.00	-	1,908,000.00	-	1,927,100.00	1,927,200.00
22020709	OTHER CONSULTING SERVICES	25,000.00	69,620.00	106,020.00	60,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,618,797.51**	**1,402,290.00**	**2,132,290.00**	**1,391,000.00**	**5,841,500.00**	**-**	**5,841,500.00**	**-**	**5,900,000.00**	**5,900,300.00**
22020801	MOTOR VEHICLE FUEL COST	1,478,797.51	920,710.00	1,399,910.00	920,000.00	1,841,500.00	-	1,841,500.00	-	1,860,000.00	1,860,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	575,500.00	343,300.00	522,000.00	339,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020803	PLANT / GENERATOR FUEL COST	564,500.00	138,280.00	210,380.00	132,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**232,679.78**	**276,550.00**	**420,650.00**	**20,967.88**	**276,600.00**	**-**	**276,600.00**	**-**	**279,400.00**	**279,500.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	232,679.78	276,550.00	420,650.00	20,967.88	276,600.00	-	276,600.00	-	279,400.00	279,500.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**137,446,790.00**	**54,952,170.00**	**83,545,970.00**	**128,187,935.00**	**129,817,800.00**	**-**	**129,817,800.00**	**-**	**131,116,100.00**	**131,116,800.00**
22021001	REFRESHMENT & MEALS	337,200.00	138,280.00	210,380.00	138,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22021003	PUBLICITY & ADVERTISEMENTS	385,000.00	229,820.00	349,420.00	170,000.00	400,900.00	-	400,900.00	-	405,000.00	405,100.00
22021004	MEDICAL EXPENSES-LOCAL	99,858,590.00	47,680,000.00	72,489,100.00	102,518,500.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	101,000,100.00
22021007	WELFARE PACKAGES	1,346,000.00	953,600.00	1,450,000.00	996,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,050,100.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	301,000.00	228,870.00	348,070.00	225,300.00	456,900.00	-	456,900.00	-	461,500.00	461,600.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	241,500.00	953,600.00	1,450,000.00	930,000.00	1,960,000.00	-	1,960,000.00	-	1,979,600.00	1,979,700.00
22021025	OTHER MISCELLANEOUS EXPENSES	34,977,500.00	4,768,000.00	7,249,000.00	23,210,135.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,200,100.00
23	**CAPITAL EXPENDITURE**	**2,801,911,483.35**	**12,303,000,000.00**	**17,909,250,000.00**	**4,333,731,535.81**	**32,454,772,168.00**	**4,694,428,400.00**	**37,149,200,568.00**	**###########**	**32,779,320,400.00**	**33,107,114,300.00**
2301	**FIXED ASSETS PURCHASED**	**1,050,914,299.46**	**2,776,000,000.00**	**5,339,750,000.00**	**987,945,000.39**	**10,871,840,640.00**	**2,000,000,000.00**	**12,871,840,640.00**	**###########**	**10,980,559,100.00**	**11,090,364,800.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**1,050,914,299.46**	**2,776,000,000.00**	**5,339,750,000.00**	**987,945,000.39**	**10,871,840,640.00**	**2,000,000,000.00**	**12,871,840,640.00**	**###########**	**10,980,559,100.00**	**11,090,364,800.00**
23010105	PURCHASE OF MOTOR VEHICLES	-	15,000,000.00	15,000,000.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
23010106	PURCHASE OF VANS	-	90,000,000.00	10,000,000.00	-	-	-	-	-	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	932,000,000.00	32,000,000.00	-	182,660,560.00	-	182,660,560.00	-	184,487,200.00	186,332,100.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	20,000,000.00	###########	20,200,000.00	20,402,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,050,914,299.46	1,619,000,000.00	5,177,750,000.00	987,945,000.39	10,599,180,080.00	2,000,000,000.00	12,599,180,080.00	###########	10,705,171,900.00	10,812,223,700.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	20,000,000.00	20,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
23010146	PURCHASE OF ICT EQUPMENTS	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
23010149	PURCHASE OF SOLAR INFRASTRUCTURE	-	80,000,000.00	65,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
2302	**CONSTRUCTION / PROVISION**	**876,040,089.53**	**6,379,000,000.00**	**6,411,500,000.00**	**688,253,848.40**	**16,900,628,280.00**	**1,754,428,400.00**	**18,655,056,680.00**	**-**	**17,069,634,700.00**	**17,240,331,200.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**876,040,089.53**	**6,379,000,000.00**	**6,411,500,000.00**	**688,253,848.40**	**16,900,628,280.00**	**1,754,428,400.00**	**18,655,056,680.00**	**-**	**17,069,634,700.00**	**17,240,331,200.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	1,900,000,000.00	1,575,000,000.00	363,107,560.12	1,473,822,870.00	520,000,000.00	1,993,822,870.00	-	1,488,561,100.00	1,503,446,800.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	75,874,756.30	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-

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23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	800,165,333.23	4,429,000,000.00	4,786,500,000.00	325,146,288.28	15,426,805,410.00	1,234,428,400.00	16,661,233,810.00	-	15,581,073,600.00	15,736,884,400.00
2303	**REHABILITATION / REPAIRS**	**173,406,564.04**	**2,278,000,000.00**	**3,638,000,000.00**	**2,282,281,478.52**	**2,901,972,258.00**	**940,000,000.00**	**3,841,972,258.00**	-	**2,930,992,300.00**	**2,960,302,600.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**173,406,564.04**	**2,278,000,000.00**	**3,638,000,000.00**	**2,282,281,478.52**	**2,901,972,258.00**	**940,000,000.00**	**3,841,972,258.00**	-	**2,930,992,300.00**	**2,960,302,600.00**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	173,406,564.04	2,198,000,000.00	3,588,000,000.00	2,282,281,478.52	2,291,972,258.00	940,000,000.00	3,231,972,258.00	-	2,314,892,300.00	2,338,041,600.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	80,000,000.00	50,000,000.00	-	610,000,000.00	-	610,000,000.00	-	616,100,000.00	622,261,000.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**-**	**-**	**-**	**-**	**50,000,000.00**	**-**	**50,000,000.00**	-	**50,500,000.00**	**51,005,000.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**-**	**-**	**-**	**-**	**50,000,000.00**	**-**	**50,000,000.00**	-	**50,500,000.00**	**51,005,000.00**
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
2305	**OTHER CAPITAL PROJECTS**	**701,550,530.32**	**870,000,000.00**	**2,520,000,000.00**	**375,251,208.50**	**1,730,330,990.00**	**-**	**1,730,330,990.00**	##########	**1,747,634,300.00**	**1,765,110,700.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**701,550,530.32**	**870,000,000.00**	**2,520,000,000.00**	**375,251,208.50**	**1,730,330,990.00**	**-**	**1,730,330,990.00**	##########	**1,747,634,300.00**	**1,765,110,700.00**
23050101	RESEARCH AND DEVELOPMENT	352,430,219.39	605,000,000.00	1,305,000,000.00	308,096,947.50	230,000,000.00	-	230,000,000.00	-	232,300,000.00	234,623,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	50,000,000.00	50,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
23050103	MONITORING AND EVALUATION	349,120,310.93	180,000,000.00	1,130,000,000.00	59,154,261.00	1,111,330,990.00	-	1,111,330,990.00	-	1,122,444,300.00	1,133,668,800.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITES	-	20,000,000.00	20,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	15,000,000.00	15,000,000.00	8,000,000.00	369,000,000.00	-	369,000,000.00	##########	372,690,000.00	376,416,900.00
052100300100 - Primary Health Care Development Agency											
2	**EXPENDITURES**	**164,239,709.69**	**660,618,040.00**	**668,653,940.00**	**134,924,008.53**	**1,309,363,170.00**	**-**	**1,309,363,170.00**	##########	**1,322,458,200.00**	**1,333,312,150.00**
21	**PERSONNEL COST**	**70,746,362.38**	**125,915,400.00**	**125,915,400.00**	**83,785,787.40**	**171,996,070.00**	**-**	**171,996,070.00**	-	**173,716,100.00**	**173,716,250.00**
2101	**SALARY**	**65,723,921.59**	**105,162,100.00**	**105,162,100.00**	**42,340,362.26**	**49,138,320.00**	**-**	**49,138,320.00**	-	**49,629,710.00**	**49,629,740.00**
210101	**SALARIES AND WAGES**	**65,723,921.59**	**105,162,100.00**	**105,162,100.00**	**42,340,362.26**	**49,138,320.00**	**-**	**49,138,320.00**	-	**49,629,710.00**	**49,629,740.00**
21010101	BASIC-SALARY	65,723,921.59	105,162,100.00	105,162,100.00	42,340,362.26	49,138,320.00	-	49,138,320.00	-	49,629,710.00	49,629,740.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**5,022,440.79**	**20,753,300.00**	**20,753,300.00**	**41,445,425.14**	**122,857,750.00**	**-**	**122,857,750.00**	-	**124,086,390.00**	**124,086,510.00**
210201	**ALLOWANCES**	**5,022,440.79**	**20,753,300.00**	**20,753,300.00**	**41,445,425.14**	**121,963,460.00**	**-**	**121,963,460.00**	-	**123,183,150.00**	**123,183,260.00**
21020102	HOUSING/RENT ALLOWANCE	-	-	-	-	9,507,540.00	-	9,507,540.00	-	9,602,620.00	9,602,630.00
21020103	TRANSPORT ALLOWANCE	-	-	-	-	7,779,030.00	-	7,779,030.00	-	7,856,830.00	7,856,840.00
21020104	MEAL SUBSIDY	-	-	-	-	2,236,610.00	-	2,236,610.00	-	2,258,980.00	2,258,990.00
21020105	UTILITY ALLOWANCE	-	-	-	-	3,111,680.00	-	3,111,680.00	-	3,142,800.00	3,142,810.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	1,653,020.00	-	1,653,020.00	-	1,669,560.00	1,669,570.00
21020107	LEAVE ALLOWANCE	-	-	-	-	2,593,080.00	-	2,593,080.00	-	2,619,020.00	2,619,030.00
21020108	DOMESTIC STAFF ALLOWANCE	-	-	-	-	6,223,670.00	-	6,223,670.00	-	6,285,910.00	6,285,920.00
21020109	SHIFT ALLOWANCE	2,531,710.58	6,493,900.00	6,493,900.00	2,241,281.00	3,042,900.00	-	3,042,900.00	-	3,073,330.00	3,073,340.00
21020110	CALL DUTY ALLOWANCE	-	-	-	-	3,893,090.00	-	3,893,090.00	-	3,932,030.00	3,932,040.00
21020112	HARZARD ALLOWANCE	918,870.97	2,332,100.00	2,332,100.00	1,278,750.00	1,593,900.00	-	1,593,900.00	-	1,609,840.00	1,609,850.00
21020145	OTHER ALLOWANCES AND BENEFITS	1,571,859.24	11,927,300.00	11,927,300.00	37,925,394.14	80,328,940.00	-	80,328,940.00	-	81,132,230.00	81,132,240.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**894,290.00**	**-**	**894,290.00**	-	**903,240.00**	**903,250.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	894,290.00	-	894,290.00	-	903,240.00	903,250.00
22	**OTHER RECURRENT COSTS**	**22,646,347.31**	**15,436,440.00**	**23,472,340.00**	**48,979,477.16**	**63,171,900.00**	**-**	**63,171,900.00**	-	**63,804,700.00**	**63,808,500.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2202	**OVERHEAD COST**	**22,646,347.31**	**15,436,440.00**	**23,472,340.00**	**48,979,477.16**	**63,171,900.00**	**-**	**63,171,900.00**	**-**	**63,804,700.00**	**63,808,500.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**368,850.00**	**2,980,000.00**	**4,531,000.00**	**2,307,765.00**	**4,500,000.00**	**-**	**4,500,000.00**	**-**	**4,545,000.00**	**4,545,400.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	894,000.00	1,359,300.00	1,796,600.00	550,000.00	-	550,000.00	-	555,500.00	555,600.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	368,850.00	596,000.00	906,200.00	511,165.00	1,200,000.00	-	1,200,000.00	-	1,212,000.00	1,212,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,192,000.00	1,812,300.00	-	2,200,000.00	-	2,200,000.00	-	2,222,000.00	2,222,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	298,000.00	453,200.00	-	550,000.00	-	550,000.00	-	555,500.00	555,600.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**4,265,750.00**	**1,360,800.00**	**2,069,300.00**	**10,256,700.00**	**1,643,000.00**	**-**	**1,643,000.00**	**-**	**1,659,600.00**	**1,660,200.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,190,750.00	1,013,200.00	1,540,500.00	4,702,300.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020302	BOOKS	-	26,230.00	40,030.00	-	49,000.00	-	49,000.00	-	49,500.00	49,600.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	410,000.00	208,600.00	317,200.00	1,220,000.00	385,000.00	-	385,000.00	-	388,900.00	389,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,665,000.00	104,900.00	159,600.00	920,000.00	194,000.00	-	194,000.00	-	196,000.00	196,100.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	7,870.00	11,970.00	3,414,400.00	15,000.00	-	15,000.00	-	15,200.00	15,400.00
220204	**MAINTENANCE SERVICES - GENERAL**	**5,553,308.00**	**2,102,450.00**	**3,197,050.00**	**9,245,000.00**	**6,509,000.00**	**-**	**6,509,000.00**	**-**	**6,574,300.00**	**6,575,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	810,000.00	141,610.00	215,410.00	562,500.00	262,000.00	-	262,000.00	-	264,700.00	264,800.00
22020402	MAINTENANCE OF OFFICE FURNITURE	656,000.00	208,600.00	317,200.00	190,000.00	385,000.00	-	385,000.00	-	388,900.00	389,000.00
22020403	MAINTENANCE OF OFFICE FURNITURE	1,589,000.00	596,000.00	906,200.00	-	1,100,000.00	-	1,100,000.00	-	1,111,000.00	1,111,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,016,408.00	596,000.00	906,200.00	5,658,500.00	1,100,000.00	-	1,100,000.00	-	1,111,000.00	1,111,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	60,000.00	131,120.00	199,420.00	160,000.00	2,420,000.00	-	2,420,000.00	-	2,444,200.00	2,444,300.00
22020406	OTHER MAINTENANCE SERVICES	1,291,900.00	298,000.00	453,200.00	2,594,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020407	MAINTENANCE OF AIRCRAFTS	130,000.00	131,120.00	199,420.00	80,000.00	242,000.00	-	242,000.00	-	244,500.00	244,600.00
220205	**TRAINING - GENERAL**	**2,324,000.00**	**3,218,400.00**	**4,893,400.00**	**590,000.00**	**11,282,000.00**	**-**	**11,282,000.00**	**-**	**11,394,900.00**	**11,395,200.00**
22020501	LOCAL TRAINING	480,000.00	596,000.00	906,200.00	550,000.00	3,300,000.00	-	3,300,000.00	-	3,333,000.00	3,333,100.00
22020502	INTERNATIONAL TRAINING	-	1,311,200.00	1,993,600.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	1,844,000.00	1,311,200.00	1,993,600.00	40,000.00	5,982,000.00	-	5,982,000.00	-	6,041,900.00	6,042,000.00
220206	**OTHER SERVICES - GENERAL**	**1,646,500.00**	**1,238,500.00**	**1,883,200.00**	**4,492,700.00**	**4,659,300.00**	**-**	**4,659,300.00**	**-**	**4,705,900.00**	**4,706,300.00**
22020601	SECURITY SERVICES	420,000.00	157,350.00	239,250.00	777,000.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
22020605	CLEANING & FUMIGATION SERVICES	186,500.00	157,350.00	239,250.00	355,700.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020606	POSTAGES & COURIER SERVICES	-	29,800.00	45,400.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020607	OFFICE SUPPORT SERVICES	1,040,000.00	894,000.00	1,359,300.00	3,360,000.00	1,359,300.00	-	1,359,300.00	-	1,372,900.00	1,373,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**62,940.00**	**95,740.00**	**-**	**408,000.00**	**-**	**408,000.00**	**-**	**412,100.00**	**412,200.00**
22020701	FINANCIAL CONSULTING	-	62,940.00	95,740.00	-	408,000.00	-	408,000.00	-	412,100.00	412,200.00

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220208	**FUEL & LUBRICANTS - GENERAL**	**1,986,000.00**	**927,380.00**	**1,410,380.00**	**4,192,000.00**	**1,485,000.00**	**-**	**1,485,000.00**	**-**	**1,500,000.00**	**1,500,400.00**
22020801	MOTOR VEHICLE FUEL COST	1,535,000.00	629,380.00	956,980.00	3,382,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	280,000.00	119,200.00	181,400.00	630,000.00	194,000.00	-	194,000.00	-	196,000.00	196,100.00
22020803	PLANT / GENERATOR FUEL COST	171,000.00	178,800.00	272,000.00	180,000.00	291,000.00	-	291,000.00	-	294,000.00	294,200.00
220209	**FINANCIAL CHARGES - GENERAL**	**127,413.33**	**119,200.00**	**181,400.00**	**166,912.16**	**194,000.00**	**-**	**194,000.00**	**-**	**196,000.00**	**196,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	127,413.33	119,200.00	181,400.00	166,912.16	194,000.00	-	194,000.00	-	196,000.00	196,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**6,374,525.98**	**3,426,770.00**	**5,210,870.00**	**17,728,400.00**	**32,491,600.00**	**-**	**32,491,600.00**	**-**	**32,816,900.00**	**32,817,700.00**
22021001	REFRESHMENT & MEALS	240,000.00	183,570.00	279,270.00	2,351,000.00	339,000.00	-	339,000.00	-	342,400.00	342,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	158,000.00	119,200.00	181,400.00	-	275,000.00	-	275,000.00	-	277,800.00	277,900.00
22021003	PUBLICITY & ADVERTISEMENTS	100,000.00	149,000.00	226,700.00	385,000.00	11,000.00	-	11,000.00	-	11,200.00	11,300.00
22021004	MEDICAL EXPENSES-LOCAL	-	5,960.00	9,160.00	80,000.00	54,000.00	-	54,000.00	-	54,600.00	54,700.00
22021007	WELFARE PACKAGES	1,875,000.00	298,000.00	453,200.00	7,226,000.00	453,200.00	-	453,200.00	-	457,800.00	457,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,000.00	298,000.00	453,200.00	30,000.00	453,200.00	-	453,200.00	-	457,800.00	457,900.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	1,245,155.98	596,000.00	906,200.00	280,000.00	906,200.00	-	906,200.00	-	915,300.00	915,400.00
22021025	OTHER MISCELLANEOUS EXPENSES	2,706,370.00	1,777,040.00	2,701,740.00	7,376,400.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,300,100.00
23	**CAPITAL EXPENDITURE**	**70,847,000.00**	**519,266,200.00**	**519,266,200.00**	**2,158,743.97**	**1,074,195,200.00**	**-**	**1,074,195,200.00**	**##########**	**1,084,937,400.00**	**1,095,787,400.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**146,300,200.00**	**372,900,200.00**	**-**	**687,422,640.00**	**-**	**687,422,640.00**	**##########**	**694,297,000.00**	**701,240,300.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**146,300,200.00**	**372,900,200.00**	**-**	**687,422,640.00**	**-**	**687,422,640.00**	**##########**	**694,297,000.00**	**701,240,300.00**
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	-	56,595,200.00	56,595,200.00	-	22,000,000.00	-	22,000,000.00	##########	22,220,000.00	22,442,200.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	89,705,000.00	316,305,000.00	-	665,422,640.00	-	665,422,640.00	##########	672,077,000.00	678,798,100.00
2302	**CONSTRUCTION / PROVISION**	**-**	**304,766,000.00**	**78,166,000.00**	**2,158,743.97**	**132,000,000.00**	**-**	**132,000,000.00**	**-**	**133,320,000.00**	**134,653,200.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**304,766,000.00**	**78,166,000.00**	**2,158,743.97**	**132,000,000.00**	**-**	**132,000,000.00**	**-**	**133,320,000.00**	**134,653,200.00**
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	304,766,000.00	78,166,000.00	2,158,743.97	132,000,000.00	-	132,000,000.00	-	133,320,000.00	134,653,200.00
2305	**OTHER CAPITAL PROJECTS**	**70,847,000.00**	**68,200,000.00**	**68,200,000.00**	**-**	**254,772,560.00**	**-**	**254,772,560.00**	**##########**	**257,320,400.00**	**259,893,900.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**70,847,000.00**	**68,200,000.00**	**68,200,000.00**	**-**	**254,772,560.00**	**-**	**254,772,560.00**	**##########**	**257,320,400.00**	**259,893,900.00**
23050101	RESEARCH AND DEVELOPMENT	65,000,000.00	60,500,000.00	60,500,000.00	-	111,732,000.00	-	111,732,000.00	-	112,849,400.00	113,978,000.00
23050103	MONITORING AND EVALUATION	-	-	-	-	13,200,000.00	-	13,200,000.00	##########	13,332,000.00	13,465,400.00
23050104	ANNIVERSARIES/CELEBRATIONS/TRADE FAIRS/SPORTING ACTIVITES	5,847,000.00	7,700,000.00	7,700,000.00	-	13,240,560.00	-	13,240,560.00	##########	13,373,000.00	13,506,800.00
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	-	-	-	116,600,000.00	-	116,600,000.00	-	117,766,000.00	118,943,700.00
052100200100 - Adamawa State Contributory Health Management Agency											
2	**EXPENDITURES**	**9,521,988.76**	**1,219,795,600.00**	**1,715,979,900.00**	**211,028,431.76**	**5,229,093,890.00**	**-**	**5,229,093,890.00**	**-**	**5,649,026,740.00**	**5,700,500,260.00**
21	**PERSONNEL COST**	**-**	**4,695,600.00**	**4,695,600.00**	**2,950,000.00**	**9,993,500.00**	**-**	**9,993,500.00**	**-**	**10,093,440.00**	**10,093,460.00**
2101	**SALARY**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
210101	**SALARIES AND WAGES**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
21010101	BASIC-SALARY	-	-	-	-	-	-	-	-	-	10.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**4,695,600.00**	**4,695,600.00**	**2,950,000.00**	**9,993,500.00**	**-**	**9,993,500.00**	**-**	**10,093,440.00**	**10,093,450.00**
210201	**ALLOWANCES**	**-**	**4,695,600.00**	**4,695,600.00**	**2,950,000.00**	**9,993,500.00**	**-**	**9,993,500.00**	**-**	**10,093,440.00**	**10,093,450.00**
21020145	OTHER ALLOWANCES AND BENEFITS	-	4,695,600.00	4,695,600.00	2,950,000.00	9,993,500.00	-	9,993,500.00	-	10,093,440.00	10,093,450.00
22	**OTHER RECURRENT COSTS**	**9,521,988.76**	**953,600,000.00**	**1,449,784,300.00**	**208,078,431.76**	**123,100,390.00**	**364,000,000.00**	**487,100,390.00**	**-**	**491,973,300.00**	**491,977,200.00**
2202	**OVERHEAD COST**	**9,521,988.76**	**953,600,000.00**	**1,449,784,300.00**	**208,078,431.76**	**123,100,390.00**	**364,000,000.00**	**487,100,390.00**	**-**	**491,973,300.00**	**491,977,200.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**31,230,400.00**	**15,779,400.00**	**595,000.00**	**18,130,350.00**	**10,000,000.00**	**28,130,350.00**	**-**	**28,411,800.00**	**28,412,200.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	11,920,000.00	7,330,400.00	595,000.00	8,422,700.00	10,000,000.00	18,422,700.00	-	18,607,000.00	18,607,100.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	17,880,000.00	6,274,000.00	-	7,208,740.00	-	7,208,740.00	-	7,280,900.00	7,281,000.00
22020105	HOTEL ACCOMMODATION - LOCAL	-	476,800.00	725,000.00	-	832,970.00	-	832,970.00	-	841,300.00	841,400.00
22020109	PER-DIEM/ESTACODES	-	953,600.00	1,450,000.00	-	1,665,940.00	-	1,665,940.00	-	1,682,600.00	1,682,700.00
220202	**UTILITIES - GENERAL**	**-**	**3,361,440.00**	**5,111,040.00**	**-**	**5,872,640.00**	**-**	**5,872,640.00**	**-**	**5,931,700.00**	**5,932,300.00**
22020201	ELECTRICITY CHARGES	-	381,440.00	580,040.00	-	666,500.00	-	666,500.00	-	673,200.00	673,300.00
22020202	TELEPHONE CHARGES	-	238,400.00	362,500.00	-	416,640.00	-	416,640.00	-	420,900.00	421,000.00
22020203	INTERNET ACCESS CHARGES	-	1,192,000.00	1,812,300.00	-	2,082,270.00	-	2,082,270.00	-	2,103,100.00	2,103,200.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	894,000.00	1,359,300.00	-	1,561,780.00	-	1,561,780.00	-	1,577,400.00	1,577,500.00
22020205	WATER RATES	-	59,600.00	90,700.00	-	104,160.00	-	104,160.00	-	105,300.00	105,400.00
22020209	OTHER UTILITY CHARGES	-	596,000.00	906,200.00	-	1,041,290.00	-	1,041,290.00	-	1,051,800.00	1,051,900.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**1,185,000.00**	**6,258,000.00**	**9,514,700.00**	**986,500.00**	**10,932,770.00**	**15,000,000.00**	**25,932,770.00**	**-**	**26,192,400.00**	**26,192,900.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	885,000.00	1,788,000.00	2,718,400.00	908,500.00	3,123,560.00	-	3,123,560.00	-	3,154,800.00	3,154,900.00
22020302	BOOKS	-	298,000.00	453,200.00	78,000.00	520,800.00	-	520,800.00	-	526,100.00	526,200.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	300,000.00	596,000.00	906,200.00	-	1,041,290.00	15,000,000.00	16,041,290.00	-	16,201,800.00	16,201,900.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	596,000.00	906,200.00	-	1,041,290.00	-	1,041,290.00	-	1,051,800.00	1,051,900.00
22020312	OTHER MATERIALS AND SUPPLIES	-	2,980,000.00	4,530,700.00	-	5,205,830.00	-	5,205,830.00	-	5,257,900.00	5,258,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**780,699.00**	**10,132,000.00**	**15,404,400.00**	**2,881,300.00**	**17,700,070.00**	**300,000,000.00**	**317,700,070.00**	**-**	**320,877,300.00**	**320,877,900.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	2,384,000.00	3,624,500.00	844,500.00	4,164,540.00	-	4,164,540.00	-	4,206,200.00	4,206,300.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	1,788,000.00	2,718,400.00	335,000.00	3,123,560.00	-	3,123,560.00	-	3,154,800.00	3,154,900.00
22020403	MAINTENANCE OF OFFICE FURNITURE	300,000.00	1,788,000.00	2,718,400.00	-	3,123,560.00	300,000,000.00	303,123,560.00	-	306,154,800.00	306,154,900.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000.00	2,980,000.00	4,530,700.00	1,249,800.00	5,205,830.00	-	5,205,830.00	-	5,257,900.00	5,258,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	596,000.00	906,200.00	-	1,041,290.00	-	1,041,290.00	-	1,051,800.00	1,051,900.00
22020406	OTHER MAINTENANCE SERVICES	280,699.00	596,000.00	906,200.00	452,000.00	1,041,290.00	-	1,041,290.00	-	1,051,800.00	1,051,900.00
220205	**TRAINING - GENERAL**	**-**	**5,960,000.00**	**9,061,300.00**	**5,090,000.00**	**10,411,350.00**	**9,000,000.00**	**19,411,350.00**	**-**	**19,605,500.00**	**19,605,600.00**
22020501	LOCAL TRAINING	-	5,960,000.00	9,061,300.00	5,090,000.00	10,411,350.00	9,000,000.00	19,411,350.00	-	19,605,500.00	19,605,600.00
220206	**OTHER SERVICES - GENERAL**	**1,243,000.00**	**715,200.00**	**13,903,300.00**	**4,730,000.00**	**15,974,920.00**	**6,000,000.00**	**21,974,920.00**	**-**	**22,194,900.00**	**22,195,200.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020602	OFFICE RENT	-	298,000.00	453,200.00	-	520,800.00	-	520,800.00	-	526,100.00	526,200.00
22020606	POSTAGES & COURIER SERVICES	-	119,200.00	181,400.00	-	208,320.00	-	208,320.00	-	210,500.00	210,600.00
22020607	OFFICE SUPPORT SERVICES	1,243,000.00	298,000.00	13,268,700.00	4,730,000.00	15,245,800.00	6,000,000.00	21,245,800.00	-	21,458,300.00	21,458,400.00
220208	**FUEL & LUBRICANTS - GENERAL**	**317,000.00**	**2,205,200.00**	**14,145,100.00**	**7,000,000.00**	**16,252,680.00**	**-**	**16,252,680.00**	**-**	**16,415,500.00**	**16,415,900.00**
22020801	MOTOR VEHICLE FUEL COST	317,000.00	1,192,000.00	12,604,300.00	7,000,000.00	14,482,270.00	-	14,482,270.00	-	14,627,100.00	14,627,200.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	298,000.00	453,200.00	-	520,800.00	-	520,800.00	-	526,100.00	526,200.00
22020803	PLANT / GENERATOR FUEL COST	-	596,000.00	906,200.00	-	1,041,290.00	-	1,041,290.00	-	1,051,800.00	1,051,900.00
22020806	COOKING GAS/FUEL COST	-	119,200.00	181,400.00	-	208,320.00	-	208,320.00	-	210,500.00	210,600.00
220209	**FINANCIAL CHARGES - GENERAL**	**1,640,276.26**	**879,135,760.00**	**1,336,570,460.00**	**178,500,631.76**	**416,640.00**	**-**	**416,640.00**	**-**	**420,900.00**	**421,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	6,191.97	238,400.00	362,500.00	20,631.76	416,640.00	-	416,640.00	-	420,900.00	421,000.00
22020902	INSURANCE PREMIUM	1,634,084.29	878,897,360.00	1,336,207,960.00	178,480,000.00	-	-	-	-	-	100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,356,013.50**	**14,602,000.00**	**30,294,600.00**	**8,295,000.00**	**27,408,970.00**	**24,000,000.00**	**51,408,970.00**	**-**	**51,923,300.00**	**51,924,100.00**
22021001	REFRESHMENT & MEALS	15,000.00	2,980,000.00	4,530,700.00	-	5,205,830.00	-	5,205,830.00	-	5,257,900.00	5,258,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	2,980,000.00	4,530,700.00	-	5,205,830.00	-	5,205,830.00	-	5,257,900.00	5,258,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	2,980,000.00	4,530,700.00	-	5,205,830.00	-	5,205,830.00	-	5,257,900.00	5,258,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	298,000.00	453,200.00	-	520,800.00	-	520,800.00	-	526,100.00	526,200.00
22021007	WELFARE PACKAGES	-	1,788,000.00	2,718,400.00	500,000.00	3,123,560.00	20,000,000.00	23,123,560.00	-	23,354,800.00	23,354,900.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,192,000.00	1,812,300.00	-	2,082,270.00	-	2,082,270.00	-	2,103,100.00	2,103,200.00
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	596,000.00	906,200.00	-	1,041,290.00	-	1,041,290.00	-	1,051,800.00	1,051,900.00
22021025	OTHER MISCELLANEOUS EXPENSES	4,341,013.50	1,788,000.00	10,812,400.00	7,795,000.00	5,023,560.00	4,000,000.00	9,023,560.00	-	9,113,800.00	9,113,900.00
23	**CAPITAL EXPENDITURE**	**-**	**261,500,000.00**	**261,500,000.00**	**-**	**5,096,000,000.00**	**(364,000,000.00)**	**4,732,000,000.00**	**-**	**5,146,960,000.00**	**5,198,429,600.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**11,000,000.00**	**11,000,000.00**	**-**	**3,962,000,000.00**	**(364,000,000.00)**	**3,598,000,000.00**	**-**	**4,001,620,000.00**	**4,041,636,200.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**11,000,000.00**	**11,000,000.00**	**-**	**3,962,000,000.00**	**(364,000,000.00)**	**3,598,000,000.00**	**-**	**4,001,620,000.00**	**4,041,636,200.00**
23010114	PURCHASE OF COMPUTER PRINTERS	-	4,000,000.00	4,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	7,000,000.00	7,000,000.00	-	3,847,000,000.00	(364,000,000.00)	3,483,000,000.00	-	3,885,470,000.00	3,924,324,700.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	-	-	-	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
2302	**CONSTRUCTION / PROVISION**	**-**	**200,500,000.00**	**200,500,000.00**	**-**	**450,000,000.00**	**-**	**450,000,000.00**	**-**	**454,500,000.00**	**459,045,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**200,500,000.00**	**200,500,000.00**	**-**	**450,000,000.00**	**-**	**450,000,000.00**	**-**	**454,500,000.00**	**459,045,000.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	200,500,000.00	200,500,000.00	-	450,000,000.00	-	450,000,000.00	-	454,500,000.00	459,045,000.00
2305	**OTHER CAPITAL PROJECTS**	**-**	**50,000,000.00**	**50,000,000.00**	**-**	**684,000,000.00**	**-**	**684,000,000.00**	**-**	**690,840,000.00**	**697,748,400.00**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**50,000,000.00**	**50,000,000.00**	**-**	**684,000,000.00**	**-**	**684,000,000.00**	**-**	**690,840,000.00**	**697,748,400.00**
23050101	RESEARCH AND DEVELOPMENT	-	-	-	-	600,000,000.00	-	600,000,000.00	-	606,000,000.00	612,060,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	50,000,000.00	50,000,000.00	-	84,000,000.00	-	84,000,000.00	-	84,840,000.00	85,688,400.00
052102700100 - Adamawa State Referral Center											
2	**EXPENDITURES**	**-**	**-**	**-**	**-**	**46,738,540.00**	**-**	**46,738,540.00**	**-**	**47,205,930.00**	**47,205,940.00**
21	**PERSONNEL COST**	**-**	**-**	**-**	**-**	**46,738,540.00**	**-**	**46,738,540.00**	**-**	**47,205,930.00**	**47,205,940.00**
2101	**SALARY**	**-**	**-**	**-**	**-**	**46,738,540.00**	**-**	**46,738,540.00**	**-**	**47,205,930.00**	**47,205,940.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
210101	**SALARIES AND WAGES**	-	-	-	-	**46,738,540.00**	-	**46,738,540.00**	-	**47,205,930.00**	**47,205,940.00**
21010101	BASIC-SALARY	-	-	-	-	46,738,540.00	-	46,738,540.00	-	47,205,930.00	47,205,940.00
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)											
2	**EXPENDITURES**	**32,181,467.48**	**230,579,460.00**	**236,316,360.00**	**38,222,650.34**	**59,679,300.00**	**200,000,000.00**	**259,679,300.00**	-	**60,276,550.00**	**60,278,990.00**
21	**PERSONNEL COST**	**20,351,468.63**	**39,558,200.00**	**39,558,200.00**	**21,746,740.78**	**39,328,300.00**	-	**39,328,300.00**	-	**39,721,650.00**	**39,721,790.00**
2101	**SALARY**	**18,268,829.75**	**36,496,400.00**	**36,496,400.00**	**15,411,014.22**	**20,583,680.00**	-	**20,583,680.00**	-	**20,789,520.00**	**20,789,550.00**
210101	**SALARIES AND WAGES**	**18,268,829.75**	**36,496,400.00**	**36,496,400.00**	**15,411,014.22**	**20,583,680.00**	-	**20,583,680.00**	-	**20,789,520.00**	**20,789,550.00**
21010101	BASIC-SALARY	18,268,829.75	36,496,400.00	36,496,400.00	15,411,014.22	20,583,680.00	-	20,583,680.00	-	20,789,520.00	20,789,550.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**2,082,638.88**	**3,061,800.00**	**3,061,800.00**	**6,335,726.56**	**18,744,620.00**	-	**18,744,620.00**	-	**18,932,130.00**	**18,932,240.00**
210201	**ALLOWANCES**	**2,082,638.88**	**3,061,800.00**	**3,061,800.00**	**6,335,726.56**	**18,744,620.00**	-	**18,744,620.00**	-	**18,932,130.00**	**18,932,240.00**
21020102	HOUSING/RENT ALLOWANCE	-	-	-	-	3,052,040.00	-	3,052,040.00	-	3,082,570.00	3,082,580.00
21020103	TRANSPORT ALLOWANCE	649,184.64	80,200.00	80,200.00	730,703.20	2,418,360.00	-	2,418,360.00	-	2,442,550.00	2,442,560.00
21020104	MEAL SUBSIDY	9,013.44	15,500.00	15,500.00	254,268.36	860,270.00	-	860,270.00	-	868,880.00	868,890.00
21020105	UTILITY ALLOWANCE	24,565.80	39,600.00	39,600.00	302,008.24	989,730.00	-	989,730.00	-	999,630.00	999,640.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	305,450.00	-	305,450.00	-	308,510.00	308,520.00
21020107	LEAVE ALLOWANCE	-	-	-	-	752,220.00	-	752,220.00	-	759,750.00	759,760.00
21020108	DOMESTIC STAFF ALLOWANCE	-	-	-	-	1,037,300.00	-	1,037,300.00	-	1,047,680.00	1,047,690.00
21020109	SHIFT ALLOWANCE	567,427.35	1,225,100.00	1,225,100.00	498,072.00	595,770.00	-	595,770.00	-	601,730.00	601,740.00
21020112	HARZARD ALLOWANCE	360,725.81	685,600.00	685,600.00	326,250.00	380,520.00	-	380,520.00	-	384,330.00	384,340.00
21020135	FURNITURE ALLOWANCE	173,377.68	279,600.00	279,600.00	189,385.84	255,780.00	-	255,780.00	-	258,340.00	258,350.00
21020145	OTHER ALLOWANCES AND BENEFITS	298,344.16	736,200.00	736,200.00	4,035,038.92	8,097,180.00	-	8,097,180.00	-	8,178,160.00	8,178,170.00
22	**OTHER RECURRENT COSTS**	**11,829,998.85**	**11,021,260.00**	**16,758,160.00**	**16,475,909.56**	**20,351,000.00**	-	**20,351,000.00**	-	**20,554,900.00**	**20,557,200.00**
2202	**OVERHEAD COST**	**11,829,998.85**	**11,021,260.00**	**16,758,160.00**	**16,475,909.56**	**20,351,000.00**	-	**20,351,000.00**	-	**20,554,900.00**	**20,557,200.00**
220203	**MATERIALS & SUPPLIES - GENERAL**	**717,500.00**	**624,020.00**	**948,920.00**	**216,000.00**	**1,066,000.00**	-	**1,066,000.00**	-	**1,076,700.00**	**1,076,900.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	577,500.00	596,000.00	906,200.00	160,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	140,000.00	28,020.00	42,720.00	56,000.00	66,000.00	-	66,000.00	-	66,700.00	66,800.00
220204	**MAINTENANCE SERVICES - GENERAL**	**2,473,600.00**	**3,312,570.00**	**5,036,870.00**	**2,646,500.00**	**6,362,000.00**	-	**6,362,000.00**	-	**6,425,700.00**	**6,426,300.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	729,000.00	894,000.00	1,359,300.00	1,100,000.00	1,500,000.00	-	1,500,000.00	-	1,515,000.00	1,515,100.00
22020402	MAINTENANCE OF OFFICE FURNITURE	41,000.00	357,600.00	543,800.00	26,000.00	600,000.00	-	600,000.00	-	606,000.00	606,100.00
22020403	MAINTENANCE OF OFFICE FURNITURE	135,100.00	59,600.00	90,700.00	135,500.00	100,000.00	-	100,000.00	-	101,000.00	101,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	155,000.00	596,000.00	906,200.00	110,000.00	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,010,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	40,000.00	178,800.00	272,000.00	40,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22020406	OTHER MAINTENANCE SERVICES	1,373,500.00	1,226,570.00	1,864,870.00	1,235,000.00	2,862,000.00	-	2,862,000.00	-	2,890,700.00	2,890,800.00
220205	**TRAINING - GENERAL**	**3,386,500.00**	**2,080,040.00**	**3,162,440.00**	**3,532,500.00**	**3,682,000.00**	-	**3,682,000.00**	-	**3,718,900.00**	**3,719,100.00**
22020501	LOCAL TRAINING	410,000.00	292,040.00	444,040.00	-	682,000.00	-	682,000.00	-	688,900.00	689,000.00
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	2,976,500.00	1,788,000.00	2,718,400.00	3,532,500.00	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,030,100.00
220206	**OTHER SERVICES - GENERAL**	**1,692,128.66**	**1,739,730.00**	**2,645,130.00**	**4,540,372.48**	**3,146,000.00**	-	**3,146,000.00**	-	**3,177,500.00**	**3,177,800.00**

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22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,628.66	-	-	-	-	-	-	-	-	100.00
22020605	CLEANING & FUMIGATION SERVICES	281,500.00	346,280.00	526,580.00	100,572.48	808,000.00	-	808,000.00	-	816,100.00	816,200.00
22020607	OFFICE SUPPORT SERVICES	1,408,000.00	1,393,450.00	2,118,550.00	4,439,800.00	2,338,000.00	-	2,338,000.00	-	2,361,400.00	2,361,500.00
220208	**FUEL & LUBRICANTS - GENERAL**	**1,499,200.00**	**1,417,300.00**	**2,155,200.00**	**677,000.00**	**2,995,000.00**	**-**	**2,995,000.00**	**-**	**3,025,100.00**	**3,025,400.00**
22020801	MOTOR VEHICLE FUEL COST	686,000.00	884,470.00	1,344,870.00	512,000.00	2,064,000.00	-	2,064,000.00	-	2,084,700.00	2,084,800.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	372,500.00	56,030.00	85,330.00	5,000.00	131,000.00	-	131,000.00	-	132,400.00	132,500.00
22020803	PLANT / GENERATOR FUEL COST	440,700.00	476,800.00	725,000.00	160,000.00	800,000.00	-	800,000.00	-	808,000.00	808,100.00
220209	**FINANCIAL CHARGES - GENERAL**	**26,870.19**	**59,600.00**	**90,700.00**	**22,037.08**	**100,000.00**	**-**	**100,000.00**	**-**	**101,000.00**	**101,100.00**
22020901	BANK CHARGES (OTHER THAN INTEREST)	26,870.19	59,600.00	90,700.00	22,037.08	100,000.00	-	100,000.00	-	101,000.00	101,100.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,034,200.00**	**1,788,000.00**	**2,718,900.00**	**4,841,500.00**	**3,000,000.00**	**-**	**3,000,000.00**	**-**	**3,030,000.00**	**3,030,600.00**
22021001	REFRESHMENT & MEALS	17,000.00	178,800.00	272,000.00	349,000.00	300,000.00	-	300,000.00	-	303,000.00	303,100.00
22021002	HONORARIUM & SITTING ALLOWANCE	14,500.00	89,400.00	136,000.00	342,000.00	150,000.00	-	150,000.00	-	151,500.00	151,600.00
22021003	PUBLICITY & ADVERTISEMENTS	20,000.00	-	-	-	-	-	-	-	-	100.00
22021004	MEDICAL EXPENSES-LOCAL	68,000.00	29,800.00	45,400.00	-	50,000.00	-	50,000.00	-	50,500.00	50,600.00
22021007	WELFARE PACKAGES	626,900.00	298,000.00	453,200.00	658,000.00	500,000.00	-	500,000.00	-	505,000.00	505,100.00
22021025	OTHER MISCELLANEOUS EXPENSES	1,287,800.00	1,192,000.00	1,812,300.00	3,492,500.00	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,020,100.00
23	**CAPITAL EXPENDITURE**	**-**	**180,000,000.00**	**180,000,000.00**	**-**	**-**	**200,000,000.00**	**200,000,000.00**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**158,000,000.00**	**158,000,000.00**	**-**	**-**	**200,000,000.00**	**200,000,000.00**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**158,000,000.00**	**158,000,000.00**	**-**	**-**	**200,000,000.00**	**200,000,000.00**	**-**	**-**	**-**
23010113	PURCHASE OF COMPUTERS	-	7,000,000.00	7,000,000.00	-	-	-	-	-	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	145,000,000.00	145,000,000.00	-	-	200,000,000.00	200,000,000.00	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**22,000,000.00**	**22,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**22,000,000.00**	**22,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
052110200100 - Adamawa State Hospital Services Management Board											
2	**EXPENDITURES**	**5,335,131,141.65**	**7,145,865,000.00**	**7,275,950,800.00**	**6,209,751,146.93**	**7,290,455,180.00**	**150,000,000.00**	**7,440,455,180.00**	**-**	**7,160,890,260.00**	**7,160,892,640.00**
21	**PERSONNEL COST**	**5,168,562,061.52**	**6,895,865,000.00**	**6,895,865,000.00**	**5,750,329,942.17**	**6,769,480,180.00**	**-**	**6,769,480,180.00**	**-**	**6,837,175,060.00**	**6,837,175,240.00**
2101	**SALARY**	**3,862,845,187.01**	**5,217,608,400.00**	**5,217,608,400.00**	**3,747,136,237.96**	**3,783,741,490.00**	**-**	**3,783,741,490.00**	**-**	**3,821,578,910.00**	**3,821,578,940.00**
210101	**SALARIES AND WAGES**	**3,862,845,187.01**	**5,217,608,400.00**	**5,217,608,400.00**	**3,747,136,237.96**	**3,783,741,490.00**	**-**	**3,783,741,490.00**	**-**	**3,821,578,910.00**	**3,821,578,940.00**
21010101	BASIC-SALARY	3,862,845,187.01	5,217,608,400.00	5,217,608,400.00	3,747,136,237.96	3,783,741,490.00	-	3,783,741,490.00	-	3,821,578,910.00	3,821,578,940.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**1,305,716,874.51**	**1,678,256,600.00**	**1,678,256,600.00**	**2,003,193,704.21**	**2,985,738,690.00**	**-**	**2,985,738,690.00**	**-**	**3,015,596,150.00**	**3,015,596,300.00**
210201	**ALLOWANCES**	**1,305,716,874.51**	**1,678,256,600.00**	**1,678,256,600.00**	**2,003,193,704.21**	**2,985,738,690.00**	**-**	**2,985,738,690.00**	**-**	**3,015,596,150.00**	**3,015,596,300.00**
21020102	HOUSING/RENT ALLOWANCE	60,754,992.45	413,600.00	413,600.00	326,791,052.40	579,087,600.00	-	579,087,600.00	-	584,878,480.00	584,878,490.00
21020103	TRANSPORT ALLOWANCE	49,392,381.59	67,000.00	67,000.00	266,752,952.17	473,468,420.00	-	473,468,420.00	-	478,203,110.00	478,203,120.00
21020104	MEAL SUBSIDY	24,680,909.65	62,700.00	62,700.00	131,613,608.78	230,293,560.00	-	230,293,560.00	-	232,596,500.00	232,596,510.00
21020105	UTILITY ALLOWANCE	19,884,863.46	417,700.00	417,700.00	106,535,060.85	189,302,510.00	-	189,302,510.00	-	191,195,540.00	191,195,550.00

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
21020106	ENTERTAINMENT ALLOWANCE	124,787.00	187,500.00	187,500.00	1,744,888.85	6,362,160.00	-	6,362,160.00	-	6,425,790.00	6,425,800.00
21020107	LEAVE ALLOWANCE	16,529,736.34	487,100.00	487,100.00	88,777,601.65	157,654,140.00	-	157,654,140.00	-	159,230,690.00	159,230,700.00
21020108	DOMESTIC STAFF ALLOWANCE	311,967.52	840,000.00	840,000.00	8,830,967.78	24,894,450.00	-	24,894,450.00	-	25,143,400.00	25,143,410.00
21020109	SHIFT ALLOWANCE	322,153,922.93	429,550,600.00	429,550,600.00	308,622,022.67	350,485,910.00	-	350,485,910.00	-	353,990,770.00	353,990,780.00
21020110	CALL DUTY ALLOWANCE	264,993,182.41	441,990,900.00	441,990,900.00	250,425,136.06	289,576,460.00	-	289,576,460.00	-	292,472,230.00	292,472,240.00
21020112	HARZARD ALLOWANCE	501,754,630.50	707,776,300.00	707,776,300.00	471,943,269.85	531,602,190.00	-	531,602,190.00	-	536,918,220.00	536,918,230.00
21020132	NON CLINICAL ALLOWANCE	168,389.64	348,700.00	348,700.00	113,906.64	198,660.00	-	198,660.00	-	200,650.00	200,660.00
21020137	DRIVER'S ALLOWANCE	311,967.52	437,500.00	437,500.00	-	-	-	-	-	-	10.00
21020138	ADMIN ALLOWANCE	103,989.16	156,300.00	156,300.00	-	-	-	-	-	-	10.00
21020140	ACADEMIC ALLOWANCE	3,581,388.57	3,873,100.00	3,873,100.00	2,813,826.49	3,676,050.00	-	3,676,050.00	-	3,712,820.00	3,712,830.00
21020145	OTHER ALLOWANCES AND BENEFITS	40,969,765.77	91,647,600.00	91,647,600.00	38,229,410.02	149,136,580.00	-	149,136,580.00	-	150,627,950.00	150,627,960.00
22	**OTHER RECURRENT COSTS**	**166,569,080.13**	**250,000,000.00**	**380,085,800.00**	**459,421,204.76**	**520,975,000.00**	**150,000,000.00**	**670,975,000.00**	**-**	**323,715,200.00**	**323,717,400.00**
2202	**OVERHEAD COST**	**166,569,080.13**	**250,000,000.00**	**380,085,800.00**	**459,421,204.76**	**520,975,000.00**	**150,000,000.00**	**670,975,000.00**	**-**	**323,715,200.00**	**323,717,400.00**
220201	**TRAVEL & TRANSPORT - GENERAL**	**823,864.00**	**25,640,430.00**	**38,981,930.00**	**3,894,868.00**	**9,118,000.00**	**-**	**9,118,000.00**	**-**	**9,209,300.00**	**9,209,600.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	10,297,280.00	15,655,280.00	66,620.00	3,297,300.00	-	3,297,300.00	-	3,330,300.00	3,330,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	14,000,000.00	21,284,600.00	3,768,248.00	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,040,100.00
22020105	HOTEL ACCOMMODATION - LOCAL	823,864.00	1,343,150.00	2,042,050.00	60,000.00	1,820,700.00	-	1,820,700.00	-	1,839,000.00	1,839,100.00
220202	**UTILITIES - GENERAL**	**2,334,520.00**	**2,490,240.00**	**3,786,840.00**	**6,496,900.00**	**6,275,600.00**	**-**	**6,275,600.00**	**-**	**6,338,700.00**	**6,339,400.00**
22020201	ELECTRICITY CHARGES	223,900.00	377,680.00	574,280.00	225,000.00	472,500.00	-	472,500.00	-	477,300.00	477,400.00
22020202	TELEPHONE CHARGES	-	211,160.00	321,160.00	-	211,200.00	-	211,200.00	-	213,400.00	213,500.00
22020203	INTERNET ACCESS CHARGES	112,000.00	223,850.00	340,450.00	684,450.00	387,400.00	-	387,400.00	-	391,300.00	391,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	60,000.00	185,200.00	281,700.00	340,000.00	2,336,000.00	-	2,336,000.00	-	2,359,400.00	2,359,500.00
22020205	WATER RATES	98,100.00	149,000.00	226,700.00	139,800.00	218,400.00	-	218,400.00	-	220,600.00	220,700.00
22020206	SEWERAGE CHARGES	-	89,400.00	136,000.00	-	187,800.00	-	187,800.00	-	189,700.00	189,800.00
22020209	OTHER UTILITY CHARGES	1,840,520.00	1,253,950.00	1,906,550.00	5,107,650.00	2,462,300.00	-	2,462,300.00	-	2,487,000.00	2,487,100.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**13,567,000.00**	**100,257,610.00**	**152,424,710.00**	**172,550,700.00**	**296,438,900.00**	**-**	**296,438,900.00**	**-**	**299,403,600.00**	**299,404,300.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	1,504,950.00	2,288,150.00	2,595,200.00	53,094,600.00	-	53,094,600.00	-	53,625,600.00	53,625,700.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,510,000.00	43,270,420.00	65,785,120.00	59,905,500.00	74,055,600.00	-	74,055,600.00	-	74,796,200.00	74,796,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	5,520,000.00	3,836,840.00	5,833,340.00	8,755,000.00	6,200,300.00	-	6,200,300.00	-	6,262,400.00	6,262,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	610,000.00	774,800.00	1,178,000.00	1,215,000.00	1,260,000.00	-	1,260,000.00	-	1,272,600.00	1,272,700.00
22020309	UNIFORMS & OTHER CLOTHING	490,000.00	50,432,120.00	76,673,220.00	100,080,000.00	10,907,500.00	-	10,907,500.00	-	11,016,600.00	11,016,700.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	128,000.00	185,200.00	281,700.00	-	389,000.00	-	389,000.00	-	392,900.00	393,000.00
22020312	OTHER MATERIALS AND SUPPLIES	9,000.00	253,280.00	385,180.00	-	150,531,900.00	-	150,531,900.00	-	152,037,300.00	152,037,400.00
220204	**MAINTENANCE SERVICES - GENERAL**	**137,125,133.33**	**16,415,680.00**	**24,957,780.00**	**40,779,900.00**	**20,809,200.00**	**-**	**20,809,200.00**	**-**	**8,763,600.00**	**8,764,100.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,104,950.00	2,382,400.00	3,622,100.00	7,387,000.00	3,034,500.00	-	3,034,500.00	-	3,064,900.00	3,065,000.00

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22020402	MAINTENANCE OF OFFICE FURNITURE	497,500.00	428,090.00	650,890.00	2,527,500.00	609,000.00	-	609,000.00	-	615,100.00	615,200.00
22020403	MAINTENANCE OF OFFICE FURNITURE	283,200.00	248,240.00	377,540.00	760,250.00	1,499,400.00	-	1,499,400.00	-	1,514,400.00	1,514,500.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,322,900.00	1,435,650.00	2,182,750.00	4,289,500.00	2,123,100.00	-	2,123,100.00	-	2,144,400.00	2,144,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	941,550.00	1,192,000.00	1,812,300.00	1,132,200.00	1,410,600.00	-	1,410,600.00	-	1,424,800.00	1,424,900.00
22020406	OTHER MAINTENANCE SERVICES	129,975,033.33	10,729,300.00	16,312,200.00	24,683,450.00	12,132,600.00	-	12,132,600.00	-	-	-
220205	**TRAINING - GENERAL**	**356,000.00**	**2,639,550.00**	**4,013,150.00**	**1,463,600.00**	**4,543,100.00**	**-**	**4,543,100.00**	**-**	**-**	**-**
22020501	LOCAL TRAINING	356,000.00	1,788,000.00	2,718,400.00	1,463,600.00	2,754,800.00	-	2,754,800.00	-	-	-
22020502	INTERNATIONAL TRAINING	-	851,550.00	1,294,750.00	-	1,788,300.00	-	1,788,300.00	-	-	-
220206	**OTHER SERVICES - GENERAL**	**3,230,000.00**	**3,843,980.00**	**5,844,580.00**	**6,402,000.00**	**5,435,500.00**	**50,000,000.00**	**55,435,500.00**	**-**	**-**	**-**
22020601	SECURITY SERVICES	270,000.00	1,099,050.00	1,670,950.00	1,417,000.00	396,900.00	-	396,900.00	-	-	-
22020605	CLEANING & FUMIGATION SERVICES	-	735,010.00	1,117,610.00	-	1,543,600.00	-	1,543,600.00	-	-	-
22020606	POSTAGES & COURIER SERVICES	160,000.00	174,240.00	265,040.00	-	366,000.00	-	366,000.00	-	-	-
22020607	OFFICE SUPPORT SERVICES	2,800,000.00	1,835,680.00	2,790,980.00	4,985,000.00	3,129,000.00	50,000,000.00	53,129,000.00	-	-	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**235,970.00**	**358,970.00**	**-**	**359,000.00**	**-**	**359,000.00**	**-**	**-**	**-**
22020701	FINANCIAL CONSULTING	-	185,200.00	281,700.00	-	281,700.00	-	281,700.00	-	-	-
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	50,770.00	77,270.00	-	77,300.00	-	77,300.00	-	-	-
220208	**FUEL & LUBRICANTS - GENERAL**	**3,510,396.00**	**4,284,400.00**	**6,514,100.00**	**8,874,200.00**	**7,415,100.00**	**-**	**7,415,100.00**	**-**	**-**	**-**
22020801	MOTOR VEHICLE FUEL COST	2,278,000.00	1,847,600.00	2,809,100.00	5,391,400.00	3,847,200.00	-	3,847,200.00	-	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	257,396.00	185,200.00	281,700.00	370,800.00	367,500.00	-	367,500.00	-	-	-
22020803	PLANT / GENERATOR FUEL COST	975,000.00	1,251,600.00	1,902,900.00	3,112,000.00	1,680,000.00	-	1,680,000.00	-	-	-
22020805	SEA BOAT FUEL COST	-	1,000,000.00	1,520,400.00	-	1,520,400.00	-	1,520,400.00	-	-	-
220209	**FINANCIAL CHARGES - GENERAL**	**190,691.80**	**177,360.00**	**269,760.00**	**82,186.91**	**46,900.00**	**-**	**46,900.00**	**-**	**-**	**-**
22020901	BANK CHARGES (OTHER THAN INTEREST)	190,691.80	177,360.00	269,760.00	82,186.91	46,900.00	-	46,900.00	-	-	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**5,431,475.00**	**94,014,780.00**	**142,933,980.00**	**218,876,849.85**	**170,533,700.00**	**100,000,000.00**	**270,533,700.00**	**-**	**-**	**-**
22021001	REFRESHMENT & MEALS	2,354,900.00	1,694,020.00	2,575,620.00	8,245,450.00	3,452,700.00	-	3,452,700.00	-	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	737,250.00	608,090.00	924,690.00	2,344,000.00	1,339,800.00	-	1,339,800.00	-	-	-
22021003	PUBLICITY & ADVERTISEMENTS	262,925.00	368,090.00	559,690.00	530,000.00	630,000.00	-	630,000.00	-	-	-
22021004	MEDICAL EXPENSES-LOCAL	100,000.00	464,430.00	706,130.00	-	100,975,400.00	100,000,000.00	200,975,400.00	-	-	-
22021007	WELFARE PACKAGES	1,715,300.00	2,195,160.00	3,337,460.00	4,695,000.00	2,236,500.00	-	2,236,500.00	-	-	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	261,100.00	117,700.00	179,100.00	500,000.00	157,500.00	-	157,500.00	-	-	-
22021020	FOREIGN SCHOLARSHIP SCHEME	-	117,700.00	179,100.00	-	247,200.00	-	247,200.00	-	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	405,590.00	616,790.00	200,000.00	851,800.00	-	851,800.00	-	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	-	88,044,000.00	133,855,400.00	202,362,399.85	60,642,800.00	-	60,642,800.00	-	-	-
052110300100 - Adamawa Traditional Medicine Board											
2	**EXPENDITURES**	**3,445,080.00**	**4,622,520.00**	**6,486,920.00**	**13,550,156.17**	**57,753,300.00**	**-**	**57,753,300.00**	**-**	**18,168,190.00**	**18,168,210.00**
21	**PERSONNEL COST**	**-**	**1,046,500.00**	**1,046,500.00**	**5,400,000.00**	**17,988,300.00**	**-**	**17,988,300.00**	**-**	**18,168,190.00**	**18,168,210.00**
2101	**SALARY**	**-**	-	-	-	-	-	-	-	-	**10.00**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
210101	**SALARIES AND WAGES**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10.00**
21010101	BASIC-SALARY	-	-	-	-	-	-	-	-	-	10.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**1,046,500.00**	**1,046,500.00**	**5,400,000.00**	**17,988,300.00**	**-**	**17,988,300.00**	**-**	**18,168,190.00**	**18,168,200.00**
210201	**ALLOWANCES**	**-**	**1,046,500.00**	**1,046,500.00**	**5,400,000.00**	**17,988,300.00**	**-**	**17,988,300.00**	**-**	**18,168,190.00**	**18,168,200.00**
21020145	OTHER ALLOWANCES AND BENEFITS	-	1,046,500.00	1,046,500.00	5,400,000.00	17,988,300.00	-	17,988,300.00	-	18,168,190.00	18,168,200.00
22	**OTHER RECURRENT COSTS**	**3,445,080.00**	**3,576,020.00**	**5,440,420.00**	**8,150,156.17**	**39,765,000.00**	**-**	**39,765,000.00**	**-**	**-**	**-**
2202	**OVERHEAD COST**	**3,445,080.00**	**3,576,020.00**	**5,440,420.00**	**8,150,156.17**	**39,765,000.00**	**-**	**39,765,000.00**	**-**	**-**	**-**
220201	**TRAVEL & TRANSPORT - GENERAL**	**435,941.00**	**864,200.00**	**1,314,300.00**	**1,324,200.00**	**12,000,000.00**	**-**	**12,000,000.00**	**-**	**-**	**-**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	435,941.00	119,200.00	181,400.00	105,000.00	3,000,000.00	-	3,000,000.00	-	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	-	1,219,200.00	-	-	-	-	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	149,000.00	226,700.00	-	6,500,000.00	-	6,500,000.00	-	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	596,000.00	906,200.00	-	2,500,000.00	-	2,500,000.00	-	-	-
220202	**UTILITIES - GENERAL**	**316,000.00**	**85,830.00**	**130,830.00**	**42,000.00**	**525,000.00**	**-**	**525,000.00**	**-**	**-**	**-**
22020201	ELECTRICITY CHARGES	296,000.00	29,800.00	45,400.00	-	150,000.00	-	150,000.00	-	-	-
22020202	TELEPHONE CHARGES	20,000.00	26,230.00	40,030.00	18,000.00	125,000.00	-	125,000.00	-	-	-
22020203	INTERNET ACCESS CHARGES	-	29,800.00	45,400.00	24,000.00	250,000.00	-	250,000.00	-	-	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**239,300.00**	**178,800.00**	**272,100.00**	**1,395,100.00**	**7,750,000.00**	**-**	**7,750,000.00**	**-**	**-**	**-**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	239,300.00	119,200.00	181,400.00	1,332,700.00	7,500,000.00	-	7,500,000.00	-	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	59,600.00	90,700.00	62,400.00	250,000.00	-	250,000.00	-	-	-
220204	**MAINTENANCE SERVICES - GENERAL**	**778,979.00**	**369,520.00**	**562,320.00**	**281,800.00**	**4,500,000.00**	**-**	**4,500,000.00**	**-**	**-**	**-**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	377,500.00	149,000.00	226,700.00	37,100.00	1,500,000.00	-	1,500,000.00	-	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	119,200.00	181,400.00	51,200.00	1,500,000.00	-	1,500,000.00	-	-	-
22020403	MAINTENANCE OF OFFICE FURNITURE	210,400.00	59,600.00	90,700.00	160,500.00	1,000,000.00	-	1,000,000.00	-	-	-
22020406	OTHER MAINTENANCE SERVICES	191,079.00	41,720.00	63,520.00	33,000.00	500,000.00	-	500,000.00	-	-	-
220205	**TRAINING - GENERAL**	**160,000.00**	**357,600.00**	**543,900.00**	**86,000.00**	**1,800,000.00**	**-**	**1,800,000.00**	**-**	**-**	**-**
22020501	LOCAL TRAINING	-	238,400.00	362,500.00	86,000.00	800,000.00	-	800,000.00	-	-	-
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	160,000.00	119,200.00	181,400.00	-	1,000,000.00	-	1,000,000.00	-	-	-
220206	**OTHER SERVICES - GENERAL**	**393,800.00**	**286,080.00**	**435,180.00**	**1,521,080.00**	**1,780,000.00**	**-**	**1,780,000.00**	**-**	**-**	**-**
22020605	CLEANING & FUMIGATION SERVICES	13,800.00	17,880.00	27,280.00	17,880.00	100,000.00	-	100,000.00	-	-	-
22020607	OFFICE SUPPORT SERVICES	380,000.00	268,200.00	407,900.00	1,503,200.00	1,680,000.00	-	1,680,000.00	-	-	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**45,900.00**	**70,200.00**	**11,000.00**	**570,000.00**	**-**	**570,000.00**	**-**	**-**	**-**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	23,840.00	36,440.00	11,000.00	200,000.00	-	200,000.00	-	-	-
22020703	LEGAL SERVICES	-	22,060.00	33,760.00	-	370,000.00	-	370,000.00	-	-	-
220208	**FUEL & LUBRICANTS - GENERAL**	**373,520.00**	**149,000.00**	**226,800.00**	**280,000.00**	**1,250,000.00**	**-**	**1,250,000.00**	**-**	**-**	**-**
22020801	MOTOR VEHICLE FUEL COST	255,000.00	119,200.00	181,400.00	189,200.00	1,000,000.00	-	1,000,000.00	-	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	-	15,000.00	-	-	-	-	-	-
22020803	PLANT / GENERATOR FUEL COST	118,520.00	29,800.00	45,400.00	75,800.00	250,000.00	-	250,000.00	-	-	-
220209	**FINANCIAL CHARGES - GENERAL**	**16,406.00**	**26,230.00**	**40,030.00**	**6,146.17**	**140,000.00**	**-**	**140,000.00**	**-**	**-**	**-**
22020901	BANK CHARGES (OTHER THAN INTEREST)	16,406.00	26,230.00	40,030.00	6,146.17	140,000.00	-	140,000.00	-	-	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**731,134.00**	**1,212,860.00**	**1,844,760.00**	**3,202,830.00**	**9,450,000.00**	**-**	**9,450,000.00**	**-**	**-**	**-**
22021001	REFRESHMENT & MEALS	96,700.00	59,600.00	90,700.00	202,220.00	500,000.00	-	500,000.00	-	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	55,000.00	74,500.00	113,400.00	531,000.00	1,250,000.00	-	1,250,000.00	-	-	-
22021003	PUBLICITY & ADVERTISEMENTS	53,000.00	29,800.00	45,400.00	-	400,000.00	-	400,000.00	-	-	-
22021004	MEDICAL EXPENSES-LOCAL	-	29,800.00	45,400.00	68,000.00	300,000.00	-	300,000.00	-	-	-
22021007	WELFARE PACKAGES	418,500.00	35,760.00	54,460.00	1,257,960.00	1,500,000.00	-	1,500,000.00	-	-	-
22021021	SPECIAL DAYS/CELEBRATIONS	-	822,480.00	1,250,580.00	169,350.00	1,800,000.00	-	1,800,000.00	-	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	-	-	-	2,000,000.00	-	2,000,000.00	-	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	107,934.00	160,920.00	244,820.00	974,300.00	1,700,000.00	-	1,700,000.00	-	-	-
052111300100 - Adamawa State Health Supplies Management Agency											
2	**EXPENDITURES**	**68,171,854.80**	**89,124,690.00**	**93,067,990.00**	**84,989,000.05**	**213,564,610.00**	**500,000,000.00**	**713,564,610.00**	**-**	**695,450,310.00**	**700,500,430.00**
21	**PERSONNEL COST**	**57,684,839.86**	**81,552,500.00**	**81,552,500.00**	**66,997,058.66**	**188,564,610.00**	**-**	**188,564,610.00**	**-**	**190,450,310.00**	**190,450,430.00**
2101	**SALARY**	**50,912,622.07**	**73,326,500.00**	**73,326,500.00**	**49,909,890.58**	**62,921,880.00**	**-**	**62,921,880.00**	**-**	**63,551,100.00**	**63,551,110.00**
210101	**SALARIES AND WAGES**	**50,912,622.07**	**73,326,500.00**	**73,326,500.00**	**49,909,890.58**	**62,921,880.00**	**-**	**62,921,880.00**	**-**	**63,551,100.00**	**63,551,110.00**
21010101	BASIC-SALARY	50,912,622.07	73,326,500.00	73,326,500.00	49,909,890.58	62,921,880.00	-	62,921,880.00	-	63,551,100.00	63,551,110.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**6,772,217.79**	**8,226,000.00**	**8,226,000.00**	**17,087,168.08**	**125,642,730.00**	**-**	**125,642,730.00**	**-**	**126,899,210.00**	**126,899,320.00**
210201	**ALLOWANCES**	**6,772,217.79**	**8,226,000.00**	**8,226,000.00**	**17,087,168.08**	**124,775,110.00**	**-**	**124,775,110.00**	**-**	**126,022,910.00**	**126,023,010.00**
21020102	HOUSING/RENT ALLOWANCE	-	-	-	-	12,723,800.00	-	12,723,800.00	-	12,851,040.00	12,851,050.00
21020103	TRANSPORT ALLOWANCE	1,474,141.11	-	-	-	10,410,330.00	-	10,410,330.00	-	10,514,440.00	10,514,450.00
21020104	MEAL SUBSIDY	101,477.76	-	-	-	4,298,810.00	-	4,298,810.00	-	4,341,800.00	4,341,810.00
21020105	UTILITY ALLOWANCE	50,738.88	-	-	-	4,164,200.00	-	4,164,200.00	-	4,205,850.00	4,205,860.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	906,470.00	-	906,470.00	-	915,540.00	915,550.00
21020107	LEAVE ALLOWANCE	40,591.11	-	-	-	3,470,150.00	-	3,470,150.00	-	3,504,860.00	3,504,870.00
21020108	DOMESTIC STAFF ALLOWANCE	33,825.93	-	-	-	3,111,890.00	-	3,111,890.00	-	3,143,010.00	3,143,020.00
21020109	SHIFT ALLOWANCE	3,126,443.00	2,909,100.00	2,909,100.00	3,328,552.00	3,802,890.00	-	3,802,890.00	-	3,840,920.00	3,840,930.00
21020112	HARZARD ALLOWANCE	1,575,000.00	2,871,600.00	2,871,600.00	1,500,000.00	1,715,180.00	-	1,715,180.00	-	1,732,340.00	1,732,350.00
21020145	OTHER ALLOWANCES AND BENEFITS	370,000.00	2,445,300.00	2,445,300.00	12,258,616.08	80,171,390.00	-	80,171,390.00	-	80,973,110.00	80,973,120.00
210202	**SOCIAL CONTRIBUTIONS**	**-**	**-**	**-**	**-**	**867,620.00**	**-**	**867,620.00**	**-**	**876,300.00**	**876,310.00**
21020205	HOUSING FUND CONTRIBUTION	-	-	-	-	867,620.00	-	867,620.00	-	876,300.00	876,310.00
22	**OTHER RECURRENT COSTS**	**10,487,014.94**	**7,572,190.00**	**11,515,490.00**	**17,991,941.39**	**25,000,000.00**	**-**	**25,000,000.00**	**-**	**-**	**-**
2202	**OVERHEAD COST**	**10,487,014.94**	**7,572,190.00**	**11,515,490.00**	**17,991,941.39**	**25,000,000.00**	**-**	**25,000,000.00**	**-**	**-**	**-**
220201	**TRAVEL & TRANSPORT - GENERAL**	**272,000.00**	**205,620.00**	**312,820.00**	**180,000.00**	**1,510,600.00**	**-**	**1,510,600.00**	**-**	**-**	**-**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	272,000.00	205,620.00	312,820.00	180,000.00	1,510,600.00	-	1,510,600.00	-	-	-
220202	**UTILITIES - GENERAL**	**80,000.00**	**89,400.00**	**136,000.00**	**80,000.00**	**189,400.00**	**-**	**189,400.00**	**-**	**-**	**-**
22020201	ELECTRICITY CHARGES	80,000.00	89,400.00	136,000.00	80,000.00	189,400.00	-	189,400.00	-	-	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**308,500.00**	**655,600.00**	**997,000.00**	**548,500.00**	**1,400,000.00**	**-**	**1,400,000.00**	**-**	**-**	**-**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	66,000.00	357,600.00	543,800.00	352,500.00	1,100,000.00	-	1,100,000.00	-	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	232,500.00	298,000.00	453,200.00	196,000.00	300,000.00	-	300,000.00	-	-	-
22020309	UNIFORMS & OTHER CLOTHING	10,000.00	-	-	-	-	-	-	-	-	-
220204	**MAINTENANCE SERVICES - GENERAL**	**1,647,500.00**	**1,519,800.00**	**2,311,300.00**	**4,311,500.00**	**6,700,000.00**	**-**	**6,700,000.00**	**-**	**-**	**-**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	860,500.00	596,000.00	906,200.00	2,177,000.00	3,400,000.00	-	3,400,000.00	-	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	194,500.00	298,000.00	453,200.00	288,000.00	500,000.00	-	500,000.00	-	-	-
22020403	MAINTENANCE OF OFFICE FURNITURE	157,000.00	298,000.00	453,200.00	859,500.00	1,500,000.00	-	1,500,000.00	-	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	191,000.00	65,560.00	99,860.00	60,000.00	500,000.00	-	500,000.00	-	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	68,500.00	131,120.00	199,420.00	390,000.00	500,000.00	-	500,000.00	-	-	-
22020406	OTHER MAINTENANCE SERVICES	176,000.00	131,120.00	199,420.00	537,000.00	300,000.00	-	300,000.00	-	-	-
220205	**TRAINING - GENERAL**	**171,000.00**	**172,840.00**	**263,140.00**	**520,000.00**	**1,700,000.00**	**-**	**1,700,000.00**	**-**	**-**	**-**
22020501	LOCAL TRAINING	75,000.00	65,560.00	99,860.00	-	200,000.00	-	200,000.00	-	-	-
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	96,000.00	107,280.00	163,280.00	520,000.00	1,500,000.00	-	1,500,000.00	-	-	-
220206	**OTHER SERVICES - GENERAL**	**2,093,800.00**	**607,330.00**	**923,630.00**	**2,337,000.00**	**1,750,000.00**	**-**	**1,750,000.00**	**-**	**-**	**-**
22020605	CLEANING & FUMIGATION SERVICES	253,100.00	163,900.00	249,300.00	-	200,000.00	-	200,000.00	-	-	-
22020606	POSTAGES & COURIER SERVICES	31,000.00	26,230.00	40,030.00	-	50,000.00	-	50,000.00	-	-	-
22020607	OFFICE SUPPORT SERVICES	1,809,700.00	417,200.00	634,300.00	2,337,000.00	1,500,000.00	-	1,500,000.00	-	-	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**85,000.00**	**65,560.00**	**99,860.00**	**45,000.00**	**200,000.00**	**-**	**200,000.00**	**-**	**-**	**-**
22020701	FINANCIAL CONSULTING	85,000.00	65,560.00	99,860.00	45,000.00	200,000.00	-	200,000.00	-	-	-
220208	**FUEL & LUBRICANTS - GENERAL**	**3,103,282.25**	**1,788,000.00**	**2,718,600.00**	**3,739,000.00**	**5,000,000.00**	**-**	**5,000,000.00**	**-**	**-**	**-**
22020801	MOTOR VEHICLE FUEL COST	3,103,282.25	1,490,000.00	2,265,400.00	2,500,000.00	3,000,000.00	-	3,000,000.00	-	-	-
22020803	PLANT / GENERATOR FUEL COST	-	298,000.00	453,200.00	1,239,000.00	2,000,000.00	-	2,000,000.00	-	-	-
220209	**FINANCIAL CHARGES - GENERAL**	**86,102.09**	**6,560.00**	**10,160.00**	**3,941.39**	**250,000.00**	**-**	**250,000.00**	**-**	**-**	**-**
22020901	BANK CHARGES (OTHER THAN INTEREST)	86,102.09	6,560.00	10,160.00	3,941.39	250,000.00	-	250,000.00	-	-	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**2,639,830.60**	**2,461,480.00**	**3,742,980.00**	**6,227,000.00**	**6,300,000.00**	**-**	**6,300,000.00**	**-**	**-**	**-**
22021001	REFRESHMENT & MEALS	29,000.00	98,340.00	149,540.00	84,000.00	500,000.00	-	500,000.00	-	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	120,000.00	89,400.00	136,000.00	85,000.00	2,000,000.00	-	2,000,000.00	-	-	-
22021003	PUBLICITY & ADVERTISEMENTS	230,000.00	298,000.00	453,200.00	130,000.00	300,000.00	-	300,000.00	-	-	-
22021004	MEDICAL EXPENSES-LOCAL	30,000.00	32,780.00	49,980.00	-	50,000.00	-	50,000.00	-	-	-
22021007	WELFARE PACKAGES	130,000.00	65,560.00	99,860.00	-	350,000.00	-	350,000.00	-	-	-

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	48,500.00	89,400.00	136,000.00	70,000.00	100,000.00	-	100,000.00	-	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	2,052,330.60	1,788,000.00	2,718,400.00	5,858,000.00	3,000,000.00	-	3,000,000.00	-	-	-
23	**CAPITAL EXPENDITURE**	**-**	**-**	**-**	**-**	**-**	**500,000,000.00**	**500,000,000.00**	**-**	**505,000,000.00**	**510,050,000.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**-**	**-**	**-**	**-**	**180,000,000.00**	**180,000,000.00**	**-**	**181,800,000.00**	**183,618,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**-**	**-**	**-**	**-**	**180,000,000.00**	**180,000,000.00**	**-**	**181,800,000.00**	**183,618,000.00**
23010106	PURCHASE OF VANS	-	-	-	-	-	180,000,000.00	180,000,000.00	-	181,800,000.00	183,618,000.00
2302	**CONSTRUCTION / PROVISION**	**-**	**-**	**-**	**-**	**-**	**320,000,000.00**	**320,000,000.00**	**-**	**323,200,000.00**	**326,432,000.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**-**	**-**	**-**	**-**	**320,000,000.00**	**320,000,000.00**	**-**	**323,200,000.00**	**326,432,000.00**
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	-	-	-	320,000,000.00	320,000,000.00	-	323,200,000.00	326,432,000.00
052111400100 - Adamawa State Specialist Hospital Yola											
2	**EXPENDITURES**	**264,399,523.93**	**369,093,610.00**	**422,081,510.00**	**420,412,333.65**	**442,074,410.00**	**-**	**442,074,410.00**	**-**	**190,556,290.00**	**190,556,450.00**
21	**PERSONNEL COST**	**101,207,610.98**	**57,266,300.00**	**57,266,300.00**	**124,182,724.27**	**188,669,510.00**	**-**	**188,669,510.00**	**-**	**190,556,290.00**	**190,556,450.00**
2101	**SALARY**	**82,527,311.20**	**46,650,900.00**	**46,650,900.00**	**80,293,425.51**	**93,567,080.00**	**-**	**93,567,080.00**	**-**	**94,502,760.00**	**94,502,770.00**
210101	**SALARIES AND WAGES**	**82,527,311.20**	**46,650,900.00**	**46,650,900.00**	**80,293,425.51**	**93,567,080.00**	**-**	**93,567,080.00**	**-**	**94,502,760.00**	**94,502,770.00**
21010101	BASIC-SALARY	82,527,311.20	46,650,900.00	46,650,900.00	80,293,425.51	93,567,080.00	-	93,567,080.00	-	94,502,760.00	94,502,770.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**18,680,299.78**	**10,615,400.00**	**10,615,400.00**	**43,889,298.76**	**95,102,430.00**	**-**	**95,102,430.00**	**-**	**96,053,530.00**	**96,053,680.00**
210201	**ALLOWANCES**	**18,680,299.78**	**10,615,400.00**	**10,615,400.00**	**43,889,298.76**	**95,102,430.00**	**-**	**95,102,430.00**	**-**	**96,053,530.00**	**96,053,680.00**
21020102	HOUSING/RENT ALLOWANCE	2,031,756.18	-	-	-	19,224,870.00	-	19,224,870.00	-	19,417,120.00	19,417,130.00
21020103	TRANSPORT ALLOWANCE	2,110,835.67	-	-	-	15,780,560.00	-	15,780,560.00	-	15,938,370.00	15,938,380.00
21020104	MEAL SUBSIDY	-	-	-	-	7,621,430.00	-	7,621,430.00	-	7,697,650.00	7,697,660.00
21020105	UTILITY ALLOWANCE	-	-	-	-	6,323,520.00	-	6,323,520.00	-	6,386,760.00	6,386,770.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	252,320.00	-	252,320.00	-	254,850.00	254,860.00
21020107	LEAVE ALLOWANCE	607,240.14	58,700.00	58,700.00	3,006,512.31	5,240,870.00	-	5,240,870.00	-	5,293,280.00	5,293,290.00
21020108	DOMESTIC STAFF ALLOWANCE	-	-	-	-	1,037,300.00	-	1,037,300.00	-	1,047,680.00	1,047,690.00
21020109	SHIFT ALLOWANCE	-	-	-	-	3,117,030.00	-	3,117,030.00	-	3,148,210.00	3,148,220.00
21020110	CALL DUTY ALLOWANCE	380,160.00	574,700.00	574,700.00	380,160.00	439,110.00	-	439,110.00	-	443,510.00	443,520.00
21020112	HARZARD ALLOWANCE	-	-	-	-	7,619,960.00	-	7,619,960.00	-	7,696,160.00	7,696,170.00
21020135	FURNITURE ALLOWANCE	-	-	-	-	126,320.00	-	126,320.00	-	127,590.00	127,600.00
21020138	ADMIN ALLOWANCE	-	-	-	-	315,740.00	-	315,740.00	-	318,900.00	318,910.00
21020140	ACADEMIC ALLOWANCE	-	-	-	-	414,750.00	-	414,750.00	-	418,900.00	418,910.00
21020141	ACCOMMODATION ALLOWANCE	-	-	-	-	631,470.00	-	631,470.00	-	637,790.00	637,800.00
21020145	OTHER ALLOWANCES AND BENEFITS	13,550,307.79	9,982,000.00	9,982,000.00	40,502,626.45	26,957,180.00	-	26,957,180.00	-	27,226,760.00	27,226,770.00
22	**OTHER RECURRENT COSTS**	**163,191,912.95**	**101,827,310.00**	**154,815,210.00**	**296,229,609.38**	**253,404,900.00**	**-**	**253,404,900.00**	**-**	**-**	**-**
2202	**OVERHEAD COST**	**163,191,912.95**	**101,827,310.00**	**154,815,210.00**	**296,229,609.38**	**253,404,900.00**	**-**	**253,404,900.00**	**-**	**-**	**-**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**3,964,560.00**	**6,027,960.00**	**465,000.00**	**3,964,800.00**	**-**	**3,964,800.00**	**-**	**-**	**-**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	1,284,460.00	1,952,960.00	465,000.00	1,284,500.00	-	1,284,500.00	-	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	718,540.00	1,092,540.00	-	718,600.00	-	718,600.00	-	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	1,243,020.00	1,889,920.00	-	1,243,100.00	-	1,243,100.00	-	-	-
22020105	HOTEL ACCOMMODATION - LOCAL	-	718,540.00	1,092,540.00	-	718,600.00	-	718,600.00	-	-	-
220202	**UTILITIES - GENERAL**	**-**	**1,657,360.00**	**2,520,260.00**	**320,000.00**	**1,657,500.00**	**-**	**1,657,500.00**	**-**	**-**	**-**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020201	ELECTRICITY CHARGES	-	1,243,020.00	1,889,920.00	320,000.00	1,243,100.00	-	1,243,100.00	-	-	-
22020202	TELEPHONE CHARGES	-	207,170.00	315,170.00	-	207,200.00	-	207,200.00	-	-	-
22020203	INTERNET ACCESS CHARGES	-	207,170.00	315,170.00	-	207,200.00	-	207,200.00	-	-	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**430,000.00**	**10,197,580.00**	**15,504,380.00**	**22,771,875.00**	**16,094,400.00**	**-**	**16,094,400.00**	**-**	**-**	**-**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000.00	1,656,840.00	2,519,140.00	1,020,500.00	1,656,900.00	-	1,656,900.00	-	-	-
22020302	BOOKS	-	828,680.00	1,259,980.00	-	828,700.00	-	828,700.00	-	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	340,000.00	2,890,510.00	4,394,610.00	5,290,000.00	3,179,600.00	-	3,179,600.00	-	-	-
22020306	PRINTING OF SECURITY DOCUMENTS	-	1,370,470.00	2,083,670.00	39,000.00	1,370,500.00	-	1,370,500.00	-	-	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,000.00	2,622,400.00	3,987,000.00	16,422,375.00	8,230,000.00	-	8,230,000.00	-	-	-
22020309	UNIFORMS & OTHER CLOTHING	-	828,680.00	1,259,980.00	-	828,700.00	-	828,700.00	-	-	-
220204	**MAINTENANCE SERVICES - GENERAL**	**1,180,000.00**	**7,112,200.00**	**10,813,500.00**	**5,172,000.00**	**7,112,500.00**	**-**	**7,112,500.00**	**-**	**-**	**-**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	1,243,020.00	1,889,920.00	-	1,243,100.00	-	1,243,100.00	-	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	828,680.00	1,259,980.00	-	828,700.00	-	828,700.00	-	-	-
22020403	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	2,139,880.00	3,253,380.00	1,089,000.00	2,139,900.00	-	2,139,900.00	-	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	180,000.00	828,680.00	1,259,980.00	2,119,500.00	828,700.00	-	828,700.00	-	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	1,243,020.00	1,889,920.00	480,000.00	1,243,100.00	-	1,243,100.00	-	-	-
22020406	OTHER MAINTENANCE SERVICES	-	828,920.00	1,260,320.00	1,483,500.00	829,000.00	-	829,000.00	-	-	-
220205	**TRAINING - GENERAL**	**-**	**2,076,910.00**	**3,157,910.00**	**-**	**2,077,000.00**	**-**	**2,077,000.00**	**-**	**-**	**-**
22020501	LOCAL TRAINING	-	1,469,030.00	2,233,530.00	-	1,469,100.00	-	1,469,100.00	-	-	-
22020502	INTERNATIONAL TRAINING	-	607,880.00	924,380.00	-	607,900.00	-	607,900.00	-	-	-
220206	**OTHER SERVICES - GENERAL**	**146,542,425.39**	**37,932,690.00**	**57,670,190.00**	**170,049,000.00**	**149,441,500.00**	**-**	**149,441,500.00**	**-**	**-**	**-**
22020601	SECURITY SERVICES	1,540,000.00	4,142,350.00	6,297,750.00	7,320,000.00	4,556,600.00	-	4,556,600.00	-	-	-
22020605	CLEANING & FUMIGATION SERVICES	-	2,384,000.00	3,624,500.00	60,000.00	238,000.00	-	238,000.00	-	-	-
22020606	POSTAGES & COURIER SERVICES	-	414,340.00	630,040.00	-	414,400.00	-	414,400.00	-	-	-
22020607	OFFICE SUPPORT SERVICES	145,002,425.39	30,992,000.00	47,117,900.00	162,669,000.00	144,232,500.00	-	144,232,500.00	-	-	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**1,808,510.00**	**2,749,810.00**	**-**	**1,808,600.00**	**-**	**1,808,600.00**	**-**	**-**	**-**
22020701	FINANCIAL CONSULTING	-	979,830.00	1,489,830.00	-	979,900.00	-	979,900.00	-	-	-
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	828,680.00	1,259,980.00	-	828,700.00	-	828,700.00	-	-	-
220208	**FUEL & LUBRICANTS - GENERAL**	**320,500.00**	**9,307,380.00**	**14,150,480.00**	**5,505,665.00**	**9,307,500.00**	**-**	**9,307,500.00**	**-**	**-**	**-**
22020801	MOTOR VEHICLE FUEL COST	142,000.00	1,850,890.00	2,814,090.00	30,000.00	1,850,900.00	-	1,850,900.00	-	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	414,820.00	630,720.00	588,415.00	414,900.00	-	414,900.00	-	-	-
22020803	PLANT / GENERATOR FUEL COST	178,500.00	7,041,670.00	10,705,670.00	4,887,250.00	7,041,700.00	-	7,041,700.00	-	-	-
220209	**FINANCIAL CHARGES - GENERAL**	**121,987.56**	**535,740.00**	**814,640.00**	**203,069.38**	**535,800.00**	**-**	**535,800.00**	**-**	**-**	**-**
22020901	BANK CHARGES (OTHER THAN INTEREST)	121,987.56	535,740.00	814,640.00	203,069.38	535,800.00	-	535,800.00	-	-	-

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220210	**MISCELLANEOUS EXPENSES GENERAL**	**14,597,000.00**	**27,234,380.00**	**41,406,080.00**	**91,743,000.00**	**61,405,300.00**	**-**	**61,405,300.00**	**-**	**-**	**-**
22021001	REFRESHMENT & MEALS	-	1,695,030.00	2,577,130.00	-	1,695,100.00	-	1,695,100.00	-	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	-	1,656,840.00	2,519,140.00	47,725,000.00	37,320,000.00	-	37,320,000.00	-	-	-
22021003	PUBLICITY & ADVERTISEMENTS	-	414,340.00	630,040.00	-	414,400.00	-	414,400.00	-	-	-
22021004	MEDICAL EXPENSES-LOCAL	-	828,680.00	1,259,980.00	39,538,000.00	828,700.00	-	828,700.00	-	-	-
22021007	WELFARE PACKAGES	-	1,657,840.00	2,520,540.00	820,000.00	165,200.00	-	165,200.00	-	-	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,544,120.00	2,347,720.00	-	1,544,200.00	-	1,544,200.00	-	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	1,022,220.00	1,554,220.00	-	1,022,300.00	-	1,022,300.00	-	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	14,597,000.00	18,415,310.00	27,997,310.00	3,660,000.00	18,415,400.00	-	18,415,400.00	-	-	-
23	**CAPITAL EXPENDITURE**	**-**	**210,000,000.00**	**210,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2301	**FIXED ASSETS PURCHASED**	**-**	**140,000,000.00**	**140,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**140,000,000.00**	**140,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010113	PURCHASE OF COMPUTERS	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	90,000,000.00	90,000,000.00	-	-	-	-	-	-	-
23010141	PURCHASE OF ELECTRICAL EQUIPMENTS	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**69,000,000.00**	**69,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**69,000,000.00**	**69,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	47,000,000.00	47,000,000.00	-	-	-	-	-	-	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
2304	**PRESERVATION OF THE ENVIRONMENT**	**-**	**1,000,000.00**	**1,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**-**	**1,000,000.00**	**1,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
053500100100 - Ministry of Environment and Natural Resources Development											
2	**EXPENDITURES**	**695,366,154.70**	**6,298,273,800.00**	**4,710,300,300.00**	**998,662,498.54**	**2,872,278,240.00**	**104,000,000.00**	**2,976,278,240.00**	**-**	**2,702,628,190.00**	**2,724,949,480.00**
21	**PERSONNEL COST**	**402,869,716.23**	**630,253,800.00**	**630,253,800.00**	**311,481,478.98**	**512,765,940.00**	**-**	**512,765,940.00**	**-**	**470,528,090.00**	**470,528,180.00**
2101	**SALARY**	**368,268,530.47**	**576,484,600.00**	**576,484,600.00**	**221,199,338.88**	**295,845,800.00**	**-**	**295,845,800.00**	**-**	**298,804,260.00**	**298,804,290.00**
210101	**SALARIES AND WAGES**	**368,268,530.47**	**576,484,600.00**	**576,484,600.00**	**221,199,338.88**	**295,845,800.00**	**-**	**295,845,800.00**	**-**	**298,804,260.00**	**298,804,290.00**
21010101	BASIC-SALARY	368,268,530.47	576,484,600.00	576,484,600.00	221,199,338.88	295,845,800.00	-	295,845,800.00	-	298,804,260.00	298,804,290.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**34,601,185.76**	**53,769,200.00**	**53,769,200.00**	**90,282,140.10**	**216,920,140.00**	**-**	**216,920,140.00**	**-**	**171,723,830.00**	**171,723,890.00**
210201	**ALLOWANCES**	**34,601,185.76**	**53,769,200.00**	**53,769,200.00**	**90,282,140.10**	**216,920,140.00**	**-**	**216,920,140.00**	**-**	**171,723,830.00**	**171,723,890.00**
21020102	HOUSING/RENT ALLOWANCE	2,398,915.67	834,100.00	834,100.00	19,554,059.17	60,432,120.00	-	60,432,120.00	-	61,036,450.00	61,036,460.00
21020103	TRANSPORT ALLOWANCE	1,373,039.97	209,200.00	209,200.00	15,653,240.66	49,128,660.00	-	49,128,660.00	-	49,619,950.00	49,619,960.00
21020104	MEAL SUBSIDY	619,661.43	34,800.00	34,800.00	6,726,411.98	21,017,220.00	-	21,017,220.00	-	21,227,400.00	21,227,410.00

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21020105	UTILITY ALLOWANCE	711,863.06	148,800.00	148,800.00	6,331,589.78	19,709,970.00	-	19,709,970.00	-	19,907,070.00	19,907,080.00
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	3,460,170.00	-	3,460,170.00	-	3,494,780.00	3,494,790.00
21020107	LEAVE ALLOWANCE	690,559.11	366,300.00	366,300.00	5,910,345.84	16,275,420.00	-	16,275,420.00	-	16,438,180.00	16,438,190.00
21020108	DOMESTIC STAFF ALLOWANCE	-	-	-	-	11,409,930.00	-	11,409,930.00	-	-	-
21020109	SHIFT ALLOWANCE	12,502,778.11	20,803,400.00	20,803,400.00	9,405,159.09	13,101,480.00	-	13,101,480.00	-	-	-
21020110	CALL DUTY ALLOWANCE	628,750.60	2,255,100.00	2,255,100.00	-	-	-	-	-	-	-
21020112	HARZARD ALLOWANCE	10,978,654.08	18,636,200.00	18,636,200.00	7,102,515.69	8,783,780.00	-	8,783,780.00	-	-	-
21020135	FURNITURE ALLOWANCE	553,281.86	649,000.00	649,000.00	688,893.86	695,520.00	-	695,520.00	-	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	4,143,681.87	9,832,300.00	9,832,300.00	18,909,924.03	12,905,870.00	-	12,905,870.00	-	-	-
22	**OTHER RECURRENT COSTS**	**80,112,375.97**	**119,200,000.00**	**181,226,500.00**	**249,850,411.56**	**149,512,300.00**	**104,000,000.00**	**253,512,300.00**	**-**	**-**	**-**
2202	**OVERHEAD COST**	**80,112,375.97**	**119,200,000.00**	**181,226,500.00**	**249,850,411.56**	**149,512,300.00**	**104,000,000.00**	**253,512,300.00**	**-**	**-**	**-**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,400,000.00**	**7,628,800.00**	**11,598,700.00**	**25,155,000.00**	**8,644,200.00**	**-**	**8,644,200.00**	**-**	**-**	**-**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,400,000.00	3,456,800.00	5,255,600.00	23,015,000.00	3,803,000.00	-	3,803,000.00	-	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	1,788,000.00	2,718,400.00	1,635,000.00	1,967,000.00	-	1,967,000.00	-	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	596,000.00	906,200.00	505,000.00	906,200.00	-	906,200.00	-	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	1,192,000.00	1,812,300.00	-	1,312,000.00	-	1,312,000.00	-	-	-
22020109	PER-DIEM/ESTACODES	-	596,000.00	906,200.00	-	656,000.00	-	656,000.00	-	-	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**80,000.00**	**1,102,600.00**	**1,676,700.00**	**850,000.00**	**1,279,000.00**	**-**	**1,279,000.00**	**-**	**-**	**-**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000.00	894,000.00	1,359,300.00	715,000.00	1,000,000.00	-	1,000,000.00	-	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	71,520.00	108,820.00	-	79,000.00	-	79,000.00	-	-	-
22020312	OTHER MATERIALS AND SUPPLIES	60,000.00	137,080.00	208,580.00	135,000.00	200,000.00	-	200,000.00	-	-	-
220204	**MAINTENANCE SERVICES - GENERAL**	**220,000.00**	**2,026,400.00**	**3,081,100.00**	**350,000.00**	**2,230,000.00**	**-**	**2,230,000.00**	**-**	**-**	**-**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	238,400.00	362,500.00	100,000.00	263,000.00	-	263,000.00	-	-	-
22020403	MAINTENANCE OF OFFICE FURNITURE	170,000.00	298,000.00	453,200.00	250,000.00	328,000.00	-	328,000.00	-	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	50,000.00	1,490,000.00	2,265,400.00	-	1,639,000.00	-	1,639,000.00	-	-	-
220205	**TRAINING - GENERAL**	**-**	**8,344,000.00**	**12,686,000.00**	**4,345,000.00**	**9,180,000.00**	**-**	**9,180,000.00**	**-**	**-**	**-**
22020501	LOCAL TRAINING	-	1,192,000.00	1,812,300.00	1,335,000.00	1,312,000.00	-	1,312,000.00	-	-	-
22020502	INTERNATIONAL TRAINING	-	2,980,000.00	4,530,700.00	210,000.00	3,278,000.00	-	3,278,000.00	-	-	-
22020503	OTHER TRAININGS	-	1,192,000.00	1,812,300.00	-	1,312,000.00	-	1,312,000.00	-	-	-
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	2,980,000.00	4,530,700.00	2,800,000.00	3,278,000.00	-	3,278,000.00	-	-	-
220206	**OTHER SERVICES - GENERAL**	**2,550,000.00**	**68,194,320.00**	**103,677,720.00**	**112,763,000.00**	**79,113,000.00**	**93,000,000.00**	**172,113,000.00**	**-**	**-**	**-**
22020605	CLEANING & FUMIGATION SERVICES	-	64,648,120.00	98,286,220.00	109,145,000.00	71,113,000.00	63,000,000.00	134,113,000.00	-	-	-
22020607	OFFICE SUPPORT SERVICES	2,550,000.00	3,546,200.00	5,391,500.00	3,618,000.00	8,000,000.00	30,000,000.00	38,000,000.00	-	-	-

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**178,800.00**	**272,000.00**	**180,000.00**	**197,000.00**	**-**	**197,000.00**	**-**	**-**	**-**
22020701	FINANCIAL CONSULTING	-	178,800.00	272,000.00	180,000.00	197,000.00	-	197,000.00	-	-	-
220208	**FUEL & LUBRICANTS - GENERAL**	**45,000.00**	**2,789,280.00**	**4,240,980.00**	**33,750,000.00**	**3,070,000.00**	**-**	**3,070,000.00**	**-**	**-**	**-**
22020801	MOTOR VEHICLE FUEL COST	45,000.00	2,145,600.00	3,262,100.00	33,750,000.00	2,361,000.00	-	2,361,000.00	-	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	357,600.00	543,800.00	-	394,000.00	-	394,000.00	-	-	-
22020803	PLANT / GENERATOR FUEL COST	-	286,080.00	435,080.00	-	315,000.00	-	315,000.00	-	-	-
220209	**FINANCIAL CHARGES - GENERAL**	**71,772.48**	**119,200.00**	**181,400.00**	**15,404.81**	**132,000.00**	**-**	**132,000.00**	**-**	**-**	**-**
22020901	BANK CHARGES (OTHER THAN INTEREST)	71,772.48	119,200.00	181,400.00	15,404.81	132,000.00	-	132,000.00	-	-	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**75,745,603.49**	**28,816,600.00**	**43,811,900.00**	**72,442,006.75**	**45,667,100.00**	**11,000,000.00**	**56,667,100.00**	**-**	**-**	**-**
22021001	REFRESHMENT & MEALS	-	309,920.00	471,320.00	45,000.00	341,000.00	-	341,000.00	-	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	-	715,200.00	1,087,500.00	715,000.00	787,000.00	-	787,000.00	-	-	-
22021003	PUBLICITY & ADVERTISEMENTS	-	357,600.00	543,800.00	180,000.00	394,000.00	-	394,000.00	-	-	-
22021007	WELFARE PACKAGES	5,000.00	1,668,800.00	2,537,200.00	1,450,000.00	3,500,000.00	-	3,500,000.00	-	-	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,013,200.00	1,540,500.00	-	1,115,000.00	-	1,115,000.00	-	-	-
22021010	DIRECT TEACHING & LABORATORY COST	-	417,200.00	634,300.00	340,000.00	634,300.00	-	634,300.00	-	-	-
22021014	BUDGET PREPARATION EXPENSIS	-	476,800.00	725,000.00	30,000.00	300,000.00	-	300,000.00	-	-	-
22021021	SPECIAL DAYS/CELEBRATIONS	-	1,192,000.00	1,812,300.00	30,000.00	1,312,000.00	-	1,312,000.00	-	-	-
22021022	YOUTH CORPERS ALLOWANCE	-	935,720.00	1,422,720.00	-	1,422,800.00	-	1,422,800.00	-	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	774,800.00	1,178,000.00	17,000.00	100,000.00	-	100,000.00	-	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	75,740,603.49	20,264,000.00	30,808,000.00	67,635,006.75	35,000,000.00	11,000,000.00	46,000,000.00	-	-	-
22021026	MONITORING AND EVALUATION RECURRENT	-	691,360.00	1,051,260.00	2,000,000.00	761,000.00	-	761,000.00	-	-	-
23	**CAPITAL EXPENDITURE**	**212,384,062.50**	**5,548,820,000.00**	**3,898,820,000.00**	**437,330,608.00**	**2,210,000,000.00**	**-**	**2,210,000,000.00**	**-**	**2,232,100,100.00**	**2,254,421,300.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**3,655,000,000.00**	**2,405,000,000.00**	**381,308,968.00**	**397,242,300.00**	**-**	**397,242,300.00**	**-**	**401,214,800.00**	**405,227,000.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**3,655,000,000.00**	**2,405,000,000.00**	**381,308,968.00**	**397,242,300.00**	**-**	**397,242,300.00**	**-**	**401,214,800.00**	**405,227,000.00**
23010104	PURCHASE MOTOR CYCLES	-	840,000,000.00	340,000,000.00	-	-	-	-	-	-	-
23010105	PURCHASE OF MOTOR VEHICLES	-	2,790,000,000.00	2,040,000,000.00	381,308,968.00	369,472,300.00	-	369,472,300.00	-	373,167,100.00	376,898,800.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	25,000,000.00	25,000,000.00	-	27,770,000.00	-	27,770,000.00	-	28,047,700.00	28,328,200.00
2303	**REHABILITATION / REPAIRS**	**180,937,062.50**	**911,495,000.00**	**911,495,000.00**	**11,390,000.00**	**300,000,000.00**	**-**	**300,000,000.00**	**-**	**303,000,000.00**	**306,030,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**180,937,062.50**	**911,495,000.00**	**911,495,000.00**	**11,390,000.00**	**300,000,000.00**	**-**	**300,000,000.00**	**-**	**303,000,000.00**	**306,030,000.00**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	180,937,062.50	911,495,000.00	911,495,000.00	11,390,000.00	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**9,915,000.00**	**690,000,000.00**	**490,000,000.00**	**44,631,640.00**	**1,512,757,700.00**	**-**	**1,512,757,700.00**	**-**	**1,527,885,300.00**	**1,543,164,300.00**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**9,915,000.00**	**690,000,000.00**	**490,000,000.00**	**44,631,640.00**	**1,512,757,700.00**	**-**	**1,512,757,700.00**	**-**	**1,527,885,300.00**	**1,543,164,300.00**
23040101	TREE PLANTING AND DESERTIFICATION CONTROL	9,915,000.00	590,000,000.00	390,000,000.00	44,631,640.00	1,402,757,700.00	-	1,402,757,700.00	-	1,416,785,300.00	1,430,953,300.00
23040102	EROSION & FLOOD CONTROL	-	100,000,000.00	100,000,000.00	-	110,000,000.00	-	110,000,000.00	-	111,100,000.00	112,211,000.00
2305	**OTHER CAPITAL PROJECTS**	**21,532,000.00**	**292,325,000.00**	**92,325,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**21,532,000.00**	**292,325,000.00**	**92,325,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050101	RESEARCH AND DEVELOPMENT	21,532,000.00	-	-	-	-	-	-	-	-	-
23050103	MONITORING AND EVALUATION	-	292,325,000.00	92,325,000.00	-	-	-	-	-	-	-
053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects											
2	**EXPENDITURES**	**8,891,219.25**	**708,560,700.00**	**773,207,900.00**	**242,670,218.26**	**748,927,360.00**	**-**	**748,927,360.00**	**-**	**377,981,700.00**	**381,761,600.00**
21	**PERSONNEL COST**	**450,000.00**	**210,085,300.00**	**210,085,300.00**	**143,994,715.76**	**207,349,360.00**	**-**	**207,349,360.00**	**-**	**-**	**-**
2101	**SALARY**	**450,000.00**	**192,161,600.00**	**192,161,600.00**	**101,861,352.65**	**97,255,940.00**	**-**	**97,255,940.00**	**-**	**-**	**-**
210101	**SALARIES AND WAGES**	**450,000.00**	**192,161,600.00**	**192,161,600.00**	**101,861,352.65**	**97,255,940.00**	**-**	**97,255,940.00**	**-**	**-**	**-**
21010101	BASIC-SALARY	450,000.00	192,161,600.00	192,161,600.00	101,861,352.65	97,255,940.00	-	97,255,940.00	-	-	-
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**17,923,700.00**	**17,923,700.00**	**42,133,363.11**	**110,093,420.00**	**-**	**110,093,420.00**	**-**	**-**	**-**
210201	**ALLOWANCES**	**-**	**17,923,700.00**	**17,923,700.00**	**42,133,363.11**	**110,093,420.00**	**-**	**110,093,420.00**	**-**	**-**	**-**
21020102	HOUSING/RENT ALLOWANCE	-	278,100.00	278,100.00	10,909,504.89	30,826,850.00	-	30,826,850.00	-	-	-
21020103	TRANSPORT ALLOWANCE	-	69,800.00	69,800.00	8,749,753.69	25,030,010.00	-	25,030,010.00	-	-	-
21020104	MEAL SUBSIDY	-	11,700.00	11,700.00	3,955,909.91	10,978,170.00	-	10,978,170.00	-	-	-
21020105	UTILITY ALLOWANCE	-	49,700.00	49,700.00	3,532,269.95	10,047,240.00	-	10,047,240.00	-	-	-
21020106	ENTERTAINMENT ALLOWANCE	-	-	-	-	1,484,490.00	-	1,484,490.00	-	-	-
21020107	LEAVE ALLOWANCE	-	122,200.00	122,200.00	3,018,368.98	8,282,610.00	-	8,282,610.00	-	-	-
21020108	DOMESTIC STAFF ALLOWANCE	-	-	-	-	5,186,370.00	-	5,186,370.00	-	-	-
21020109	SHIFT ALLOWANCE	-	6,934,500.00	6,934,500.00	3,595,025.00	4,798,710.00	-	4,798,710.00	-	-	-
21020110	CALL DUTY ALLOWANCE	-	751,700.00	751,700.00	-	-	-	-	-	-	-
21020112	HARZARD ALLOWANCE	-	6,212,100.00	6,212,100.00	3,726,169.35	4,781,700.00	-	4,781,700.00	-	-	-
21020114	TEACHING ALLOWANCE	-	-	-	-	267,750.00	-	267,750.00	-	-	-
21020135	FURNITURE ALLOWANCE	-	216,400.00	216,400.00	364,783.65	397,220.00	-	397,220.00	-	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	-	3,277,500.00	3,277,500.00	4,281,577.69	8,012,300.00	-	8,012,300.00	-	-	-
22	**OTHER RECURRENT COSTS**	**-**	**124,236,200.00**	**188,883,400.00**	**98,675,502.50**	**167,338,800.00**	**-**	**167,338,800.00**	**-**	**-**	**-**
2202	**OVERHEAD COST**	**-**	**124,236,200.00**	**188,883,400.00**	**98,675,502.50**	**167,338,800.00**	**-**	**167,338,800.00**	**-**	**-**	**-**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**7,628,800.00**	**22,628,800.00**	**100,000.00**	**7,384,000.00**	**-**	**7,384,000.00**	**-**	**-**	**-**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	3,456,800.00	5,456,800.00	-	500,000.00	-	500,000.00	-	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	1,788,000.00	10,788,000.00	100,000.00	500,000.00	-	500,000.00	-	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	596,000.00	596,000.00	-	596,000.00	-	596,000.00	-	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	1,192,000.00	5,192,000.00	-	5,192,000.00	-	5,192,000.00	-	-	-
22020109	PER-DIEM/ESTACODES	-	596,000.00	596,000.00	-	596,000.00	-	596,000.00	-	-	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**-**	**894,000.00**	**2,894,000.00**	**850,000.00**	**1,300,000.00**	**-**	**1,300,000.00**	**-**	**-**	**-**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	894,000.00	2,894,000.00	850,000.00	500,000.00	-	500,000.00	-	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	-	-	300,000.00	-	300,000.00	-	-	-
22020312	OTHER MATERIALS AND SUPPLIES	-	-	-	-	500,000.00	-	500,000.00	-	-	-
220204	**MAINTENANCE SERVICES - GENERAL**	**-**	**2,026,400.00**	**4,026,400.00**	**600,000.00**	**698,000.00**	**-**	**698,000.00**	**-**	**-**	**-**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	238,400.00	238,400.00	-	200,000.00	-	200,000.00	-	-	-
22020403	MAINTENANCE OF OFFICE FURNITURE	-	298,000.00	298,000.00	-	298,000.00	-	298,000.00	-	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	1,490,000.00	3,490,000.00	600,000.00	200,000.00	-	200,000.00	-	-	-
220205	**TRAINING - GENERAL**	**-**	**8,344,000.00**	**21,844,000.00**	**-**	**3,000,000.00**	**-**	**3,000,000.00**	**-**	**-**	**-**
22020501	LOCAL TRAINING	-	1,192,000.00	5,192,000.00	-	500,000.00	-	500,000.00	-	-	-
22020502	INTERNATIONAL TRAINING	-	2,980,000.00	5,980,000.00	-	500,000.00	-	500,000.00	-	-	-
22020503	OTHER TRAININGS	-	1,192,000.00	6,192,000.00	-	500,000.00	-	500,000.00	-	-	-
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	2,980,000.00	4,480,000.00	-	1,500,000.00	-	1,500,000.00	-	-	-
220206	**OTHER SERVICES - GENERAL**	**-**	**75,066,200.00**	**47,678,400.00**	**80,135,000.00**	**139,000,000.00**	**-**	**139,000,000.00**	**-**	**-**	**-**
22020607	OFFICE SUPPORT SERVICES	-	75,066,200.00	47,678,400.00	80,135,000.00	139,000,000.00	-	139,000,000.00	-	-	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**-**	**178,800.00**	**178,800.00**	**-**	**178,800.00**	**-**	**178,800.00**	**-**	**-**	**-**
22020701	FINANCIAL CONSULTING	-	178,800.00	178,800.00	-	178,800.00	-	178,800.00	-	-	-
220208	**FUEL & LUBRICANTS - GENERAL**	**-**	**2,789,280.00**	**4,324,280.00**	**395,000.00**	**1,057,600.00**	**-**	**1,057,600.00**	**-**	**-**	**-**
22020801	MOTOR VEHICLE FUEL COST	-	2,145,600.00	2,145,600.00	395,000.00	500,000.00	-	500,000.00	-	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	357,600.00	357,600.00	-	357,600.00	-	357,600.00	-	-	-
22020803	PLANT / GENERATOR FUEL COST	-	286,080.00	1,821,080.00	-	200,000.00	-	200,000.00	-	-	-
220209	**FINANCIAL CHARGES - GENERAL**	**-**	**119,200.00**	**119,200.00**	**10,502.50**	**200,000.00**	**-**	**200,000.00**	**-**	**-**	**-**
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	119,200.00	119,200.00	10,502.50	200,000.00	-	200,000.00	-	-	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**-**	**27,189,520.00**	**85,189,520.00**	**16,585,000.00**	**14,520,400.00**	**-**	**14,520,400.00**	**-**	**-**	**-**
22021001	REFRESHMENT & MEALS	-	309,920.00	2,309,920.00	-	200,000.00	-	200,000.00	-	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	-	715,200.00	2,715,200.00	-	2,715,200.00	-	2,715,200.00	-	-	-
22021003	PUBLICITY & ADVERTISEMENTS	-	357,600.00	2,357,600.00	-	250,000.00	-	250,000.00	-	-	-
22021007	WELFARE PACKAGES	-	1,668,800.00	3,668,800.00	810,000.00	500,000.00	-	500,000.00	-	-	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	1,013,200.00	1,013,200.00	-	1,013,200.00	-	1,013,200.00	-	-	-
22021010	DIRECT TEACHING & LABORATORY COST	-	417,200.00	417,200.00	-	417,200.00	-	417,200.00	-	-	-
22021014	BUDGET PREPARATION EXPENSIS	-	476,800.00	476,800.00	-	150,000.00	-	150,000.00	-	-	-
22021021	SPECIAL DAYS/CELEBRATIONS	-	1,192,000.00	1,192,000.00	-	300,000.00	-	300,000.00	-	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	774,800.00	774,800.00	-	774,800.00	-	774,800.00	-	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	-	20,264,000.00	70,264,000.00	15,775,000.00	8,200,000.00	-	8,200,000.00	-	-	-
23	**CAPITAL EXPENDITURE**	**8,441,219.25**	**374,239,200.00**	**374,239,200.00**	**-**	**374,239,200.00**	**-**	**374,239,200.00**	**-**	**377,981,700.00**	**381,761,600.00**
2301	**FIXED ASSETS PURCHASED**	**8,441,219.25**	**313,335,000.00**	**313,335,000.00**	**-**	**374,239,200.00**	**-**	**374,239,200.00**	**-**	**377,981,700.00**	**381,761,600.00**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**8,441,219.25**	**313,335,000.00**	**313,335,000.00**	**-**	**374,239,200.00**	**-**	**374,239,200.00**	**-**	**377,981,700.00**	**381,761,600.00**
23010101	PURCHASE / ACQUISITION OF LAND	-	30,600,000.00	30,600,000.00	-	-	-	-	-	-	-
23010104	PURCHASE MOTOR CYCLES	-	-	-	-	161,504,200.00	-	161,504,200.00	-	163,119,300.00	164,750,500.00
23010105	PURCHASE OF MOTOR VEHICLES	-	208,135,000.00	208,135,000.00	-	-	-	-	-	-	-

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23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	-	-	172,460,000.00	-	172,460,000.00	-	174,184,600.00	175,926,500.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	8,441,219.25	74,600,000.00	74,600,000.00	-	40,275,000.00	-	40,275,000.00	-	40,677,800.00	41,084,600.00
2304	**PRESERVATION OF THE ENVIRONMENT**	**-**	**30,000,000.00**	**30,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**-**	**30,000,000.00**	**30,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23040105	WATER POLLUTION PREVENTION & CONTROL	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**-**	**30,904,200.00**	**30,904,200.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**-**	**30,904,200.00**	**30,904,200.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	30,904,200.00	30,904,200.00	-	-	-	-	-	-	-
055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services											
2	**EXPENDITURES**	**499,589,820.08**	**3,701,878,760.00**	**4,632,595,560.00**	**37,300,365.50**	**556,187,380.00**	**4,220,785,600.00**	**4,776,972,980.00**	**-**	**2,138,963,500.00**	**2,160,353,200.00**
21	**PERSONNEL COST**	**4,362,696.56**	**6,723,500.00**	**6,723,500.00**	**5,816,928.75**	**7,059,680.00**	**-**	**7,059,680.00**	**-**	**-**	**-**
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**4,362,696.56**	**6,723,500.00**	**6,723,500.00**	**5,816,928.75**	**7,059,680.00**	**-**	**7,059,680.00**	**-**	**-**	**-**
210201	**ALLOWANCES**	**4,362,696.56**	**6,723,500.00**	**6,723,500.00**	**5,816,928.75**	**7,059,680.00**	**-**	**7,059,680.00**	**-**	**-**	**-**
21020145	OTHER ALLOWANCES AND BENEFITS	4,362,696.56	6,723,500.00	6,723,500.00	5,816,928.75	7,059,680.00	-	7,059,680.00	-	-	-
22	**OTHER RECURRENT COSTS**	**18,227,123.52**	**28,950,370.00**	**44,020,170.00**	**27,503,436.75**	**49,127,700.00**	**2,603,000,000.00**	**2,652,127,700.00**	**-**	**-**	**-**
2202	**OVERHEAD COST**	**18,227,123.52**	**28,950,370.00**	**44,020,170.00**	**27,503,436.75**	**49,127,700.00**	**203,000,000.00**	**252,127,700.00**	**-**	**-**	**-**
220201	**TRAVEL & TRANSPORT - GENERAL**	**1,539,000.00**	**4,410,400.00**	**6,705,900.00**	**3,414,616.00**	**12,500,000.00**	**14,000,000.00**	**26,500,000.00**	**-**	**-**	**-**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	739,040.00	1,123,640.00	846,616.00	500,000.00	-	500,000.00	-	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,539,000.00	1,192,000.00	1,812,300.00	2,328,000.00	1,000,000.00	7,000,000.00	8,000,000.00	-	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	476,800.00	725,000.00	140,000.00	5,000,000.00	-	5,000,000.00	-	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	953,600.00	1,450,000.00	-	5,500,000.00	-	5,500,000.00	-	-	-
22020105	HOTEL ACCOMMODATION - LOCAL	-	1,048,960.00	1,594,960.00	100,000.00	500,000.00	7,000,000.00	7,500,000.00	-	-	-
220202	**UTILITIES - GENERAL**	**358,000.00**	**286,080.00**	**435,480.00**	**180,000.00**	**800,000.00**	**-**	**800,000.00**	**-**	**-**	**-**
22020203	INTERNET ACCESS CHARGES	-	95,360.00	145,160.00	-	500,000.00	-	500,000.00	-	-	-
22020205	WATER RATES	210,000.00	95,360.00	145,160.00	60,000.00	150,000.00	-	150,000.00	-	-	-
22020209	OTHER UTILITY CHARGES	148,000.00	95,360.00	145,160.00	120,000.00	150,000.00	-	150,000.00	-	-	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**508,800.00**	**491,120.00**	**747,720.00**	**225,500.00**	**1,371,400.00**	**-**	**1,371,400.00**	**-**	**-**	**-**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	393,800.00	95,360.00	145,160.00	105,500.00	450,000.00	-	450,000.00	-	-	-
22020304	MAGAZINES & PERIODICALS	-	47,680.00	72,580.00	-	72,600.00	-	72,600.00	-	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	66,760.00	101,560.00	-	101,600.00	-	101,600.00	-	-	-
22020306	PRINTING OF SECURITY DOCUMENTS	-	66,760.00	101,560.00	-	101,600.00	-	101,600.00	-	-	-

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22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	23,840.00	36,440.00	-	36,500.00	-	36,500.00	-	-	-
22020309	UNIFORMS & OTHER CLOTHING	-	23,840.00	36,440.00	-	36,500.00	-	36,500.00	-	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	47,680.00	72,580.00	-	72,600.00	-	72,600.00	-	-	-
22020312	OTHER MATERIALS AND SUPPLIES	115,000.00	119,200.00	181,400.00	120,000.00	500,000.00	-	500,000.00	-	-	-
220204	**MAINTENANCE SERVICES - GENERAL**	**1,236,500.00**	**667,520.00**	**1,015,520.00**	**692,000.00**	**795,200.00**	**7,000,000.00**	**7,795,200.00**	**-**	**-**	**-**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	505,000.00	95,360.00	145,160.00	50,000.00	250,000.00	7,000,000.00	7,250,000.00	-	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	-	238,400.00	362,500.00	280,000.00	50,000.00	-	50,000.00	-	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	47,500.00	95,360.00	145,160.00	126,000.00	100,000.00	-	100,000.00	-	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	148,500.00	95,360.00	145,160.00	50,000.00	145,200.00	-	145,200.00	-	-	-
22020406	OTHER MAINTENANCE SERVICES	535,500.00	143,040.00	217,540.00	186,000.00	250,000.00	-	250,000.00	-	-	-
220205	**TRAINING - GENERAL**	**210,000.00**	**11,776,960.00**	**17,905,160.00**	**745,000.00**	**2,812,300.00**	**-**	**2,812,300.00**	**-**	**-**	**-**
22020501	LOCAL TRAINING	210,000.00	1,048,960.00	1,594,960.00	-	500,000.00	-	500,000.00	-	-	-
22020502	INTERNATIONAL TRAINING	-	1,192,000.00	1,812,300.00	-	1,812,300.00	-	1,812,300.00	-	-	-
22020504	SEMINARS/WORKSHOP/CONFERENCES AND EARLY GRADE READING	-	9,536,000.00	14,497,900.00	745,000.00	500,000.00	-	500,000.00	-	-	-
220206	**OTHER SERVICES - GENERAL**	**880,000.00**	**333,760.00**	**507,660.00**	**-**	**7,177,900.00**	**-**	**7,177,900.00**	**-**	**-**	**-**
22020601	SECURITY SERVICES	880,000.00	238,400.00	362,500.00	-	362,500.00	-	362,500.00	-	-	-
22020606	POSTAGES & COURIER SERVICES	-	95,360.00	145,160.00	-	95,400.00	-	95,400.00	-	-	-
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	6,720,000.00	-	6,720,000.00	-	-	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**20,000.00**	**319,460.00**	**486,660.00**	**100,000.00**	**650,400.00**	**168,000,000.00**	**168,650,400.00**	**-**	**-**	**-**
22020701	FINANCIAL CONSULTING	20,000.00	104,900.00	159,600.00	100,000.00	159,600.00	-	159,600.00	-	-	-
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	95,360.00	145,160.00	-	145,200.00	-	145,200.00	-	-	-
22020703	LEGAL SERVICES	-	23,840.00	36,440.00	-	200,000.00	-	200,000.00	-	-	-
22020704	ENGINEERING SERVICES	-	23,840.00	36,440.00	-	36,500.00	56,000,000.00	56,036,500.00	-	-	-
22020705	ARCHITECTURAL SERVICES	-	23,840.00	36,440.00	-	36,500.00	56,000,000.00	56,036,500.00	-	-	-
22020706	SURVEYING SERVICES	-	47,680.00	72,580.00	-	72,600.00	56,000,000.00	56,072,600.00	-	-	-
220208	**FUEL & LUBRICANTS - GENERAL**	**1,079,000.00**	**715,200.00**	**1,087,700.00**	**2,635,000.00**	**1,875,500.00**	**7,000,000.00**	**8,875,500.00**	**-**	**-**	**-**
22020801	MOTOR VEHICLE FUEL COST	855,000.00	238,400.00	362,500.00	2,185,000.00	1,200,000.00	7,000,000.00	8,200,000.00	-	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	55,000.00	95,360.00	145,160.00	-	95,400.00	-	95,400.00	-	-	-
22020803	PLANT / GENERATOR FUEL COST	169,000.00	381,440.00	580,040.00	450,000.00	580,100.00	-	580,100.00	-	-	-
220209	**FINANCIAL CHARGES - GENERAL**	**38,076.79**	**71,520.00**	**108,820.00**	**41,384.45**	**50,000.00**	**-**	**50,000.00**	**-**	**-**	**-**
22020901	BANK CHARGES (OTHER THAN INTEREST)	38,076.79	71,520.00	108,820.00	41,384.45	50,000.00	-	50,000.00	-	-	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**12,357,746.73**	**9,878,350.00**	**15,019,550.00**	**19,469,936.30**	**21,095,000.00**	**7,000,000.00**	**28,095,000.00**	**-**	**-**	**-**
22021001	REFRESHMENT & MEALS	800,000.00	190,720.00	290,120.00	440,000.00	350,000.00	-	350,000.00	-	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	20,000.00	190,720.00	290,120.00	-	190,800.00	-	190,800.00	-	-	-

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22021003	PUBLICITY & ADVERTISEMENTS	40,000.00	190,720.00	290,120.00	-	190,800.00	-	190,800.00	-	-	-
22021004	MEDICAL EXPENSES-LOCAL	69,000.00	95,360.00	145,160.00	15,000.00	2,232,000.00	-	2,232,000.00	-	-	-
22021007	WELFARE PACKAGES	881,000.00	1,096,640.00	1,667,340.00	3,880,000.00	4,500,000.00	7,000,000.00	11,500,000.00	-	-	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	238,400.00	362,500.00	300,000.00	1,000,000.00	-	1,000,000.00	-	-	-
22021021	SPECIAL DAYS/CELEBRATIONS	-	119,200.00	181,400.00	-	181,400.00	-	181,400.00	-	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	109,000.00	238,400.00	362,500.00	200,000.00	450,000.00	-	450,000.00	-	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	10,438,746.73	7,518,190.00	11,430,290.00	14,634,936.30	12,000,000.00	-	12,000,000.00	-	-	-
2208	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**-**	**-**	**-**	**-**	**-**	**2,400,000,000.00**	**2,400,000,000.00**	**-**	**-**	**-**
220801	**TRANSFERS-PAYMENT TO INDIVIDUALS**	**-**	**-**	**-**	**-**	**-**	**2,400,000,000.00**	**2,400,000,000.00**	**-**	**-**	**-**
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	-	-	-	-	-	2,400,000,000.00	2,400,000,000.00	-	-	-
23	**CAPITAL EXPENDITURE**	**477,000,000.00**	**3,666,204,890.00**	**4,581,851,890.00**	**3,980,000.00**	**500,000,000.00**	**1,617,785,600.00**	**2,117,785,600.00**	**-**	**2,138,963,500.00**	**2,160,353,200.00**
2301	**FIXED ASSETS PURCHASED**	**-**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**-**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23010142	PURCHASE OF OFFICE EQUIPMENTS	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
2302	**CONSTRUCTION / PROVISION**	**-**	**2,906,254,890.00**	**2,204,940,890.00**	**-**	**350,000,000.00**	**1,617,785,600.00**	**1,967,785,600.00**	**-**	**1,987,463,500.00**	**2,007,338,200.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**2,906,254,890.00**	**2,204,940,890.00**	**-**	**350,000,000.00**	**1,617,785,600.00**	**1,967,785,600.00**	**-**	**1,987,463,500.00**	**2,007,338,200.00**
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	2,365,254,890.00	1,773,940,890.00	-	350,000,000.00	1,617,785,600.00	1,967,785,600.00	-	1,987,463,500.00	2,007,338,200.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	350,000,000.00	262,500,000.00	-	-	-	-	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	83,000,000.00	83,000,000.00	-	-	-	-	-	-	-
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	90,000,000.00	67,500,000.00	-	-	-	-	-	-	-
23020127	CONSTRUCTION/ PROVISION OF ICT INFRASTRUCTURES	-	18,000,000.00	18,000,000.00	-	-	-	-	-	-	-
2303	**REHABILITATION / REPAIRS**	**-**	**20,000,000.00**	**170,000,000.00**	**-**	**150,000,000.00**	**-**	**150,000,000.00**	**-**	**151,500,000.00**	**153,015,000.00**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**20,000,000.00**	**170,000,000.00**	**-**	**150,000,000.00**	**-**	**150,000,000.00**	**-**	**151,500,000.00**	**153,015,000.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	-	-	150,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
23030141	REHABILITATION/REPAIRS- OFFICE EQUIPMENTS	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
2304	**PRESERVATION OF THE ENVIRONMENT**	**-**	**-**	**1,635,711,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**-**	**-**	**1,635,711,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23040102	EROSION & FLOOD CONTROL	-	-	1,635,711,000.00	-	-	-	-	-	-	-
2305	**OTHER CAPITAL PROJECTS**	**477,000,000.00**	**734,950,000.00**	**566,200,000.00**	**3,980,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**477,000,000.00**	**734,950,000.00**	**566,200,000.00**	**3,980,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
23050102	COMPUTER SOFTWARE ACQUISITION	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-

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23050103	MONITORING AND EVALUATION	477,000,000.00	24,000,000.00	24,000,000.00	3,980,000.00	-	-	-	-	-	-
23050108	TRAINING CAPACITY BUILDING AND HUMAN CAPITAL DEVELOPMENT	-	690,950,000.00	522,200,000.00	-	-	-	-	-	-	-
055100100100 - Ministry for Local Government Affairs											
2	**EXPENDITURES**	**82,923,856.80**	**149,630,900.00**	**152,115,400.00**	**121,838,763.09**	**167,877,890.00**	**-**	**167,877,890.00**	**-**	**37,370,000.00**	**37,743,700.00**
21	**PERSONNEL COST**	**78,694,107.05**	**104,862,800.00**	**104,862,800.00**	**116,597,876.24**	**123,987,590.00**	**-**	**123,987,590.00**	**-**	**-**	**-**
2101	**SALARY**	**50,519,824.42**	**59,041,900.00**	**59,041,900.00**	**64,355,405.58**	**68,618,760.00**	**-**	**68,618,760.00**	**-**	**-**	**-**
210101	**SALARIES AND WAGES**	**50,519,824.42**	**59,041,900.00**	**59,041,900.00**	**64,355,405.58**	**68,618,760.00**	**-**	**68,618,760.00**	**-**	**-**	**-**
21010101	BASIC-SALARY	50,519,824.42	59,041,900.00	59,041,900.00	64,355,405.58	68,618,760.00	-	68,618,760.00	-	-	-
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**28,174,282.63**	**45,820,900.00**	**45,820,900.00**	**52,242,470.66**	**55,368,830.00**	**-**	**55,368,830.00**	**-**	**-**	**-**
210201	**ALLOWANCES**	**28,174,282.63**	**45,820,900.00**	**45,820,900.00**	**52,242,470.66**	**55,368,830.00**	**-**	**55,368,830.00**	**-**	**-**	**-**
21020102	HOUSING/RENT ALLOWANCE	9,250,438.05	13,476,100.00	13,476,100.00	14,551,699.13	15,625,160.00	-	15,625,160.00	-	-	-
21020103	TRANSPORT ALLOWANCE	3,384,498.70	3,957,200.00	3,957,200.00	6,320,574.01	6,912,470.00	-	6,912,470.00	-	-	-
21020104	MEAL SUBSIDY	677,339.52	878,700.00	878,700.00	1,355,112.36	1,577,420.00	-	1,577,420.00	-	-	-
21020105	UTILITY ALLOWANCE	1,819,264.47	2,341,900.00	2,341,900.00	3,594,812.18	3,859,380.00	-	3,859,380.00	-	-	-
21020106	ENTERTAINMENT ALLOWANCE	17,127.43	48,600.00	48,600.00	90,184.12	51,030.00	-	51,030.00	-	-	-
21020107	LEAVE ALLOWANCE	4,044,543.83	5,962,400.00	5,962,400.00	6,234,057.80	6,693,120.00	-	6,693,120.00	-	-	-
21020108	DOMESTIC STAFF ALLOWANCE	542,766.85	1,251,900.00	1,251,900.00	2,621,063.06	1,577,940.00	-	1,577,940.00	-	-	-
21020119	FIELD ALLOWANCE	82,119.18	117,800.00	117,800.00	43,039.14	123,690.00	-	123,690.00	-	-	-
21020135	FURNITURE ALLOWANCE	7,094,529.23	10,901,600.00	10,901,600.00	11,220,087.83	11,719,680.00	-	11,719,680.00	-	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	1,261,655.37	6,884,700.00	6,884,700.00	6,211,841.03	7,228,940.00	-	7,228,940.00	-	-	-
22	**OTHER RECURRENT COSTS**	**4,229,749.75**	**4,768,100.00**	**7,252,600.00**	**5,240,886.85**	**6,890,300.00**	**-**	**6,890,300.00**	**-**	**-**	**-**
2202	**OVERHEAD COST**	**4,229,749.75**	**4,679,980.00**	**7,118,580.00**	**5,200,886.85**	**6,775,300.00**	**-**	**6,775,300.00**	**-**	**-**	**-**
220201	**TRAVEL & TRANSPORT - GENERAL**	**-**	**1,878,850.00**	**2,857,250.00**	**1,715,000.00**	**2,442,500.00**	**-**	**2,442,500.00**	**-**	**-**	**-**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	298,000.00	453,200.00	380,000.00	387,400.00	-	387,400.00	-	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	298,000.00	453,200.00	295,000.00	387,400.00	-	387,400.00	-	-	-
22020105	HOTEL ACCOMMODATION - LOCAL	-	298,000.00	453,200.00	295,000.00	387,400.00	-	387,400.00	-	-	-
22020106	HOTEL ACCOMMODATION - INTERNATIONAL	-	298,000.00	453,200.00	440,000.00	387,400.00	-	387,400.00	-	-	-
22020107	HOTEL ACCOMMODATION - LOCAL TRAINING	-	298,000.00	453,200.00	305,000.00	387,400.00	-	387,400.00	-	-	-
22020109	PER-DIEM/ESTACODES	-	388,850.00	591,250.00	-	505,500.00	-	505,500.00	-	-	-
220202	**UTILITIES - GENERAL**	**52,380.75**	**34,050.00**	**52,050.00**	**29,960.00**	**47,700.00**	**-**	**47,700.00**	**-**	**-**	**-**
22020204	SATELLITE BROADCASTING ACCESS CHARGES	10,000.00	6,010.00	9,210.00	10,000.00	7,800.00	-	7,800.00	-	-	-
22020205	WATER RATES	35,000.00	23,030.00	35,130.00	19,960.00	29,900.00	-	29,900.00	-	-	-
22020209	OTHER UTILITY CHARGES	7,380.75	5,010.00	7,710.00	-	10,000.00	-	10,000.00	-	-	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**429,960.00**	**258,350.00**	**393,450.00**	**139,960.00**	**335,800.00**	**-**	**335,800.00**	**-**	**-**	**-**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	314,960.00	188,010.00	285,910.00	139,960.00	244,400.00	-	244,400.00	-	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000.00	4,010.00	6,310.00	-	5,200.00	-	5,200.00	-	-	-
22020306	PRINTING OF SECURITY DOCUMENTS	5,000.00	4,010.00	6,310.00	-	5,200.00	-	5,200.00	-	-	-

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
22020312	OTHER MATERIALS AND SUPPLIES	105,000.00	62,320.00	94,920.00	-	81,000.00	-	81,000.00	-	-	-
220204	**MAINTENANCE SERVICES - GENERAL**	**279,960.00**	**182,630.00**	**278,030.00**	**460,000.00**	**425,200.00**	**-**	**425,200.00**	**-**	**-**	**-**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	264,960.00	157,830.00	240,030.00	440,000.00	205,200.00	-	205,200.00	-	-	-
22020403	MAINTENANCE OF OFFICE FURNITURE	-	15,260.00	23,360.00	15,000.00	200,000.00	-	200,000.00	-	-	-
22020406	OTHER MAINTENANCE SERVICES	15,000.00	9,540.00	14,640.00	5,000.00	20,000.00	-	20,000.00	-	-	-
220206	**OTHER SERVICES - GENERAL**	**74,960.00**	**46,590.00**	**70,990.00**	**9,960.00**	**60,500.00**	**-**	**60,500.00**	**-**	**-**	**-**
22020606	POSTAGES & COURIER SERVICES	74,960.00	46,590.00	70,990.00	9,960.00	60,500.00	-	60,500.00	-	-	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**25,000.00**	**16,030.00**	**24,530.00**	**15,000.00**	**30,000.00**	**-**	**30,000.00**	**-**	**-**	**-**
22020701	FINANCIAL CONSULTING	15,000.00	10,020.00	15,320.00	10,000.00	20,000.00	-	20,000.00	-	-	-
22020709	OTHER CONSULTING SERVICES	10,000.00	6,010.00	9,210.00	5,000.00	10,000.00	-	10,000.00	-	-	-
220208	**FUEL & LUBRICANTS - GENERAL**	**2,050,000.00**	**1,437,990.00**	**2,186,590.00**	**1,520,000.00**	**1,902,000.00**	**-**	**1,902,000.00**	**-**	**-**	**-**
22020801	MOTOR VEHICLE FUEL COST	1,640,000.00	1,192,000.00	1,812,300.00	1,345,000.00	1,550,000.00	-	1,550,000.00	-	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	20,000.00	13,550.00	20,750.00	10,000.00	50,000.00	-	50,000.00	-	-	-
22020803	PLANT / GENERATOR FUEL COST	390,000.00	232,440.00	353,540.00	165,000.00	302,000.00	-	302,000.00	-	-	-
220209	**FINANCIAL CHARGES - GENERAL**	**17,689.00**	**23,840.00**	**36,440.00**	**31,286.85**	**50,000.00**	**-**	**50,000.00**	**-**	**-**	**-**
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,689.00	23,840.00	36,440.00	31,286.85	50,000.00	-	50,000.00	-	-	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**1,299,800.00**	**801,650.00**	**1,219,250.00**	**1,279,720.00**	**1,481,600.00**	**-**	**1,481,600.00**	**-**	**-**	**-**
22021003	PUBLICITY & ADVERTISEMENTS	39,840.00	47,390.00	72,190.00	39,840.00	61,600.00	-	61,600.00	-	-	-
22021007	WELFARE PACKAGES	400,000.00	238,400.00	362,500.00	235,000.00	350,000.00	-	350,000.00	-	-	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	15,000.00	11,020.00	16,820.00	19,920.00	20,000.00	-	20,000.00	-	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	45,000.00	28,040.00	42,740.00	20,000.00	50,000.00	-	50,000.00	-	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	799,960.00	476,800.00	725,000.00	964,960.00	1,000,000.00	-	1,000,000.00	-	-	-
2203	**LOANS AND ADVANCES**	**-**	**88,120.00**	**134,020.00**	**40,000.00**	**115,000.00**	**-**	**115,000.00**	**-**	**-**	**-**
220301	**STAFF LOANS & ADVANCES**	**-**	**88,120.00**	**134,020.00**	**40,000.00**	**115,000.00**	**-**	**115,000.00**	**-**	**-**	**-**
22030101	MOTOR CYCLE ADVANCES	-	88,120.00	134,020.00	40,000.00	115,000.00	-	115,000.00	-	-	-
23	**CAPITAL EXPENDITURE**	**-**	**40,000,000.00**	**40,000,000.00**	**-**	**37,000,000.00**	**-**	**37,000,000.00**	**-**	**37,370,000.00**	**37,743,700.00**
2302	**CONSTRUCTION / PROVISION**	**-**	**40,000,000.00**	**40,000,000.00**	**-**	**37,000,000.00**	**-**	**37,000,000.00**	**-**	**37,370,000.00**	**37,743,700.00**
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**-**	**40,000,000.00**	**40,000,000.00**	**-**	**37,000,000.00**	**-**	**37,000,000.00**	**-**	**37,370,000.00**	**37,743,700.00**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	40,000,000.00	40,000,000.00	-	37,000,000.00	-	37,000,000.00	-	37,370,000.00	37,743,700.00
055100500100 - Local Government Staff Pension Board											
2	**EXPENDITURES**	**51,724,326.63**	**89,790,320.00**	**108,695,520.00**	**79,154,517.32**	**199,254,690.00**	**-**	**199,254,690.00**	**-**	**-**	**-**
21	**PERSONNEL COST**	**4,256,798.01**	**29,198,000.00**	**29,198,000.00**	**16,261,424.25**	**147,478,990.00**	**-**	**147,478,990.00**	**-**	**-**	**-**
2101	**SALARY**	**4,256,798.01**	**13,313,500.00**	**13,313,500.00**	**-**	**13,979,180.00**	**-**	**13,979,180.00**	**-**	**-**	**-**
210101	**SALARIES AND WAGES**	**4,256,798.01**	**13,313,500.00**	**13,313,500.00**	**-**	**13,979,180.00**	**-**	**13,979,180.00**	**-**	**-**	**-**
21010101	BASIC-SALARY	4,256,798.01	11,301,100.00	11,301,100.00	-	11,866,160.00	-	11,866,160.00	-	-	-
21010102	OVER TIME PAYMENTS	-	2,012,400.00	2,012,400.00	-	2,113,020.00	-	2,113,020.00	-	-	-
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	**-**	**15,884,500.00**	**15,884,500.00**	**16,261,424.25**	**133,499,810.00**	**-**	**133,499,810.00**	**-**	**-**	**-**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
210201	**ALLOWANCES**	**-**	**15,884,500.00**	**15,884,500.00**	**16,261,424.25**	**133,499,810.00**	**-**	**133,499,810.00**	-	**-**	**-**
21020102	HOUSING/RENT ALLOWANCE	-	1,997,700.00	1,997,700.00	-	2,097,590.00	-	2,097,590.00	-	-	-
21020103	TRANSPORT ALLOWANCE	-	1,677,000.00	1,677,000.00	-	1,760,850.00	-	1,760,850.00	-	-	-
21020104	MEAL SUBSIDY	-	202,000.00	202,000.00	-	212,100.00	-	212,100.00	-	-	-
21020105	UTILITY ALLOWANCE	-	883,600.00	883,600.00	-	927,780.00	-	927,780.00	-	-	-
21020106	ENTERTAINMENT ALLOWANCE	-	429,400.00	429,400.00	-	450,870.00	-	450,870.00	-	-	-
21020107	LEAVE ALLOWANCE	-	939,900.00	939,900.00	-	986,900.00	-	986,900.00	-	-	-
21020108	DOMESTIC STAFF ALLOWANCE	-	1,805,900.00	1,805,900.00	-	1,896,200.00	-	1,896,200.00	-	-	-
21020145	OTHER ALLOWANCES AND BENEFITS	-	7,949,000.00	7,949,000.00	16,261,424.25	125,167,520.00	-	125,167,520.00	-	-	-
22	**OTHER RECURRENT COSTS**	**47,467,528.62**	**36,323,320.00**	**55,228,520.00**	**62,893,093.07**	**51,775,700.00**	**-**	**51,775,700.00**	**-**	**-**	**-**
2202	**OVERHEAD COST**	**47,467,528.62**	**36,323,320.00**	**55,228,520.00**	**62,893,093.07**	**51,775,700.00**	**-**	**51,775,700.00**	-	**-**	**-**
220201	**TRAVEL & TRANSPORT - GENERAL**	**6,598,106.37**	**3,966,980.00**	**6,031,680.00**	**6,508,296.94**	**4,648,600.00**	**-**	**4,648,600.00**	**-**	**-**	**-**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,447,106.37	1,192,000.00	1,812,300.00	2,969,965.66	1,800,000.00	-	1,800,000.00	-	-	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,080,000.00	596,000.00	906,200.00	3,508,331.28	906,000.00	-	906,000.00	-	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	619,840.00	942,540.00	30,000.00	942,600.00	-	942,600.00	-	-	-
22020105	HOTEL ACCOMMODATION - LOCAL	1,071,000.00	858,240.00	1,304,840.00	-	500,000.00	-	500,000.00	-	-	-
22020109	PER-DIEM/ESTACODES	-	700,900.00	1,065,800.00	-	500,000.00	-	500,000.00	-	-	-
220202	**UTILITIES - GENERAL**	**250,000.00**	**1,348,870.00**	**2,051,370.00**	**-**	**2,010,600.00**	**-**	**2,010,600.00**	**-**	**-**	**-**
22020201	ELECTRICITY CHARGES	250,000.00	596,000.00	906,200.00	-	906,200.00	-	906,200.00	-	-	-
22020202	TELEPHONE CHARGES	-	59,600.00	90,700.00	-	90,700.00	-	90,700.00	-	-	-
22020203	INTERNET ACCESS CHARGES	-	357,600.00	543,800.00	-	543,800.00	-	543,800.00	-	-	-
22020205	WATER RATES	-	13,830.00	21,130.00	-	21,000.00	-	21,000.00	-	-	-
22020206	SEWERAGE CHARGES	-	59,600.00	90,700.00	-	50,000.00	-	50,000.00	-	-	-
22020207	LEASED COMMUNICATION LINES(S)	-	262,240.00	398,840.00	-	398,900.00	-	398,900.00	-	-	-
220203	**MATERIALS & SUPPLIES - GENERAL**	**6,693,526.50**	**3,922,170.00**	**5,963,570.00**	**5,251,000.00**	**4,423,000.00**	**-**	**4,423,000.00**	**-**	**-**	**-**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,361,526.50	1,335,040.00	2,029,840.00	3,851,000.00	1,000,000.00	-	1,000,000.00	-	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	230,000.00	596,000.00	906,200.00	545,000.00	500,000.00	-	500,000.00	-	-	-
22020306	PRINTING OF SECURITY DOCUMENTS	80,000.00	200,260.00	304,560.00	30,000.00	200,000.00	-	200,000.00	-	-	-
22020309	UNIFORMS & OTHER CLOTHING	-	59,600.00	90,700.00	-	90,700.00	-	90,700.00	-	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	539,270.00	819,970.00	-	820,000.00	-	820,000.00	-	-	-
22020312	OTHER MATERIALS AND SUPPLIES	2,022,000.00	1,192,000.00	1,812,300.00	825,000.00	1,812,300.00	-	1,812,300.00	-	-	-
220204	**MAINTENANCE SERVICES - GENERAL**	**14,081,658.80**	**6,922,660.00**	**10,525,360.00**	**15,718,930.84**	**7,340,600.00**	**-**	**7,340,600.00**	**-**	**-**	**-**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,544,658.80	1,788,000.00	2,718,400.00	6,550,075.06	2,718,400.00	-	2,718,400.00	-	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	6,470,000.00	1,490,000.00	2,265,400.00	1,380,000.00	500,000.00	-	500,000.00	-	-	-

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22020403	MAINTENANCE OF OFFICE FURNITURE	662,000.00	356,170.00	541,670.00	904,000.00	200,000.00	-	200,000.00	-	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	830,000.00	894,000.00	1,359,300.00	1,328,500.00	1,000,000.00	-	1,000,000.00	-	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	630,000.00	606,490.00	922,190.00	1,345,000.00	922,200.00	-	922,200.00	-	-	-
22020406	OTHER MAINTENANCE SERVICES	1,945,000.00	1,788,000.00	2,718,400.00	4,211,355.78	2,000,000.00	-	2,000,000.00	-	-	-
220205	**TRAINING - GENERAL**	**1,193,000.00**	**1,649,260.00**	**2,507,660.00**	**2,398,195.12**	**1,150,200.00**	**-**	**1,150,200.00**	**-**	**-**	**-**
22020501	LOCAL TRAINING	1,193,000.00	1,550,560.00	2,357,460.00	2,398,195.12	1,000,000.00	-	1,000,000.00	-	-	-
22020502	INTERNATIONAL TRAINING	-	98,700.00	150,200.00	-	150,200.00	-	150,200.00	-	-	-
220206	**OTHER SERVICES - GENERAL**	**1,720,000.00**	**2,259,560.00**	**3,435,660.00**	**2,680,000.00**	**6,230,400.00**	**-**	**6,230,400.00**	**-**	**-**	**-**
22020601	SECURITY SERVICES	640,000.00	354,740.00	539,440.00	1,030,000.00	539,500.00	-	539,500.00	-	-	-
22020603	RESIDENTIAL RENT	1,080,000.00	1,192,000.00	1,812,300.00	1,000,000.00	1,812,300.00	-	1,812,300.00	-	-	-
22020605	CLEANING & FUMIGATION SERVICES	-	119,200.00	181,400.00	650,000.00	181,400.00	-	181,400.00	-	-	-
22020606	POSTAGES & COURIER SERVICES	-	593,620.00	902,520.00	-	200,000.00	-	200,000.00	-	-	-
22020607	OFFICE SUPPORT SERVICES	-	-	-	-	3,497,200.00	-	3,497,200.00	-	-	-
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**330,000.00**	**1,626,380.00**	**2,472,980.00**	**1,320,000.00**	**936,800.00**	**-**	**936,800.00**	**-**	**-**	**-**
22020701	FINANCIAL CONSULTING	300,000.00	1,339,340.00	2,036,240.00	1,300,000.00	500,000.00	-	500,000.00	-	-	-
22020702	INFORMATION TECHNOLOGY/STATISTICAL CONSULTING	-	108,240.00	164,640.00	20,000.00	164,700.00	-	164,700.00	-	-	-
22020703	LEGAL SERVICES	30,000.00	59,600.00	90,700.00	-	90,700.00	-	90,700.00	-	-	-
22020704	ENGINEERING SERVICES	-	59,600.00	90,700.00	-	90,700.00	-	90,700.00	-	-	-
22020705	ARCHITECTURAL SERVICES	-	59,600.00	90,700.00	-	90,700.00	-	90,700.00	-	-	-
220208	**FUEL & LUBRICANTS - GENERAL**	**2,483,195.00**	**3,766,720.00**	**5,726,920.00**	**8,050,195.00**	**6,727,000.00**	**-**	**6,727,000.00**	**-**	**-**	**-**
22020801	MOTOR VEHICLE FUEL COST	1,118,195.00	1,788,000.00	2,718,400.00	4,770,000.00	2,718,400.00	-	2,718,400.00	-	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	515,000.00	309,920.00	471,320.00	470,195.00	471,400.00	-	471,400.00	-	-	-
22020803	PLANT / GENERATOR FUEL COST	850,000.00	1,668,800.00	2,537,200.00	2,810,000.00	3,537,200.00	-	3,537,200.00	-	-	-
220209	**FINANCIAL CHARGES - GENERAL**	**197,389.01**	**133,180.00**	**202,680.00**	**121,104.24**	**202,700.00**	**-**	**202,700.00**	**-**	**-**	**-**
22020901	BANK CHARGES (OTHER THAN INTEREST)	197,389.01	133,180.00	202,680.00	121,104.24	202,700.00	-	202,700.00	-	-	-
220210	**MISCELLANEOUS EXPENSES GENERAL**	**13,920,652.94**	**10,727,540.00**	**16,310,640.00**	**20,845,370.93**	**18,105,800.00**	**-**	**18,105,800.00**	**-**	**-**	**-**
22021001	REFRESHMENT & MEALS	1,720,000.00	2,086,000.00	3,171,500.00	2,675,333.65	3,171,500.00	-	3,171,500.00	-	-	-
22021002	HONORARIUM & SITTING ALLOWANCE	4,116,355.90	2,527,040.00	3,842,040.00	5,967,620.90	3,000,000.00	-	3,000,000.00	-	-	-
22021003	PUBLICITY & ADVERTISEMENTS	80,000.00	178,800.00	272,000.00	315,000.00	272,000.00	-	272,000.00	-	-	-
22021004	MEDICAL EXPENSES-LOCAL	410,000.00	711,870.00	1,082,470.00	1,850,195.00	3,000,000.00	-	3,000,000.00	-	-	-
22021007	WELFARE PACKAGES	2,100,000.00	1,788,000.00	2,718,400.00	4,383,831.38	3,000,000.00	-	3,000,000.00	-	-	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	619,840.00	942,540.00	-	942,600.00	-	942,600.00	-	-	-
22021009	SPORTING ACTIVITIES	-	48,160.00	73,360.00	-	73,400.00	-	73,400.00	-	-	-
22021019	MEDICAL EXPENSES-INTERNATIONAL	-	237,450.00	361,150.00	170,000.00	100,000.00	-	100,000.00	-	-	-
22021023	DEVELOPMENT PLAN PREPARATION EXPENSES	-	742,380.00	1,128,780.00	300,000.00	500,000.00	-	500,000.00	-	-	-
22021025	OTHER MISCELLANEOUS EXPENSES	5,494,297.04	1,788,000.00	2,718,400.00	5,183,390.00	4,046,300.00	-	4,046,300.00	-	-	-
23	**CAPITAL EXPENDITURE**	**-**	**24,269,000.00**	**24,269,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Code	Economic	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
2303	**REHABILITATION / REPAIRS**	**-**	**24,269,000.00**	**24,269,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**-**	**24,269,000.00**	**24,269,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	24,269,000.00	24,269,000.00	-	-	-	-	-	-	-

Adamawa State Government of Nigeria
2026 Approved Revised Budget - Details of Capital Expenditure by MDA

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
011100100100 - Office of the Governor											
	Total Capital Expenditure	**-**	**650,000,000.00**	**650,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13100125000100	Purchase of ICT infrastructure equipment - computerization of the Governor's office Yola North LGA	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-	-
14100125005400	Purchase and of Solar installation in Government House Yola North LGA	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-	-
13100124001100	Construction of Sporting Facilities in Government House Yola North LGA	-	300,000,000.00	300,000,000.00	-	-	-	-	-	-	-
011100100200 - Office of the Deputy Governor											
	Total Capital Expenditure	**-**	**271,000,000.00**	**271,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
10100123010100	Drilling of 1 No. Borehole & Construction of Water Tanks in Yola North	-	5,500,000.00	5,500,000.00	-	-	-	-	-	-	-
13100124000400	Renovetion of Lodge one at Deputy Governors Office, Yola North	-	93,500,000.00	93,500,000.00	-	-	-	-	-	-	-
04050123001101	Rehabilitation of 1 No. Block of Clinic at Deputy Governor's Office Yola North LGA	-	22,000,000.00	22,000,000.00	-	-	-	-	-	-	-
13100123000200	Renovation of Deputy Governor's Office, Yola North	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-	-
011100500100 - Sustainable Development Goals (Former MDG's Office)											
	Total Capital Expenditure	**621,459,724.46**	**1,350,000,000.00**	**3,840,000,000.00**	**198,415,189.00**	**2,340,000,000.00**	**(456,750,000.00)**	**1,883,250,000.00**	**-**	**1,902,082,800.00**	**1,921,104,300.00**
17100126199100	Puchase 1 No. Toyota Hilux Van in the State	-	-	-	-	-	67,784,000.00	67,784,000.00	-	68,461,900.00	69,146,600.00
03100125024100	Provision/ditribution of foodstuffs for vulnerable households in Madagali LGA	-	-	50,000,000.00	-	50,000,000.00	(50,000,000.00)	-	-	-	-
03100125026100	Provision/distribution of delivery/maternity kids to various hospitals	-	-	100,000,000.00	-	-	-	-	-	-	-
03100125027100	Provision/distribution of first aid boxes to primary schools in the state	-	-	100,000,000.00	-	-	-	-	-	-	-
03100125028100	Menstral hygiene awareness among the Secondary School girls	-	-	60,000,000.00	-	-	-	-	-	-	-
04100126001100	Purchase of Maternity kids to Primary Health Centrers in the State	-	-	-	-	-	72,500,000.00	72,500,000.00	-	73,225,000.00	73,957,300.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
04100126002100	Purchase of First Aid Boxes to ADSUBED for Adamawa State Primary School	-	-	-	-	-	72,500,000.00	72,500,000.00	-	73,225,000.00	73,957,300.00
03100125029100	Provision/distribution of scholastic materials for children in Primary Schools in the State	-	-	100,000,000.00	-	-	-	-	-	-	-
01030126019100	Purchase of Aghricultural farm inputs for Poor and Vulnerable HHs in the three Sanatorial Zones of the State.	-	-	-	-	-	144,637,500.00	144,637,500.00	-	146,083,900.00	147,544,800.00
03100125025100	Provision of farm inputs and resources to enhance productivity	-	-	100,000,000.00	-	-	-	-	-	-	-
03100125035100	Construction of VIP Toilets in some selected schools, markets and public centres	-	-	150,000,000.00	-	-	-	-	-	-	-
03100125031100	Construction of 1133No solar powered boreholes including storages and reticulation system	-	-	850,000,000.00	-	300,000,000.00	(300,000,000.00)	-	-	-	-
03100125032100	Rehabilitation/Reactivatio n of existing boreholes - hand pump, solar powered, storages and reticulaton system	-	-	150,000,000.00	-	400,000,000.00	(400,000,000.00)	-	-	-	-
10100126053100	Drilling/Installation of Solar powered boreholes including storages Tanks in thenatorial District of the State(Batch A and Batch B)	-	-	-	-	-	944,430,000.00	944,430,000.00	-	953,874,300.00	963,413,100.00
10100126054100	Rehabilitation of 10 No. boreholes each in the 21 LGAs of the State(hand pumps, solar powered, storages and reticulation systems)	-	-	-	-	-	130,500,000.00	130,500,000.00	-	131,805,000.00	133,123,100.00
09100126010100	Construction of 2 No. VIP toilets each in the three senatorial zones of the State (Batch A)	-	-	-	-	-	167,061,000.00	167,061,000.00	-	168,731,700.00	170,419,100.00
01040126001100	Construction of Food Storage Fscilioty 1No each in the Senatorial zones of the State	-	-	-	-	-	29,000,000.00	29,000,000.00	-	29,290,000.00	29,582,900.00
17100125157100	Grading of 6No. Rural roads and river crossing in sellected Local Government Areas in the state	-	-	540,000,000.00	60,000,000.00	540,000,000.00	(540,000,000.00)	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
03100125056100	Construction of 24No. Open market shelters in 21 Local Government Areas in the State	-	-	540,000,000.00	-	540,000,000.00	(540,000,000.00)	-	-	-	-
11100123000100	Construction/ Establishment of 1 No. ICT Center at the Headquarters	-	50,000,000.00	50,000,000.00	109,466,248.00	-	-	-	-	-	-
03100123000100	Provision of Conditional Cash Transfer CCT Project Support in the State	621,459,724.46	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
03100123000200	Provision for Project Support on Conditional Grant Scheme in the State (MDAs)	-	1,200,000,000.00	-	-	-	-	-	-	-	-
03100125054100	Consultancy for the SDGs Grants from FGN	-	-	240,000,000.00	-	120,000,000.00	(120,000,000.00)	-	-	-	-
03100125055100	Monitoring and Evaluation (State Project suport unit cost)	-	-	60,000,000.00	-	60,000,000.00	(60,000,000.00)	-	-	-	-
03100125058100	Consultancy for the Local Government Grants	-	-	120,000,000.00	-	-	-	-	-	-	-
03100125059100	Monitoring and Evaluation (LG Project suport unit cost)	-	-	30,000,000.00	-	-	-	-	-	-	-
03100125020100	Conditional Cash Transfer to 3000No. Poor and vulnerable Households in the state	-	-	150,000,000.00	4,100,000.00	150,000,000.00	(150,000,000.00)	-	-	-	-
03100125021100	Training of 500No. Poor and vulnerable HouseHolds on vocational skills in Yola North	-	-	50,000,000.00	24,848,941.00	30,000,000.00	(30,000,000.00)	-	-	-	-
03100125022100	Capacity building to farmers and communities on mechanized and improved agricultural practices including domestic farmingfor growing of nutrient dense foods in the state	-	-	50,000,000.00	-	-	-	-	-	-	-
03100125030100	Capacity building for school Teachers in the State	-	-	100,000,000.00	-	-	-	-	-	-	-
03100125033100	Establishment and training of boreholes management committees at the ward levels	-	-	20,000,000.00	-	20,000,000.00	(20,000,000.00)	-	-	-	-
03100125034100	Site selectio, certification and sensitization	-	-	30,000,000.00	-	30,000,000.00	(30,000,000.00)	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
03100125036100	SDGs stakeholder engagements on Sustainable Development Goals (SDGs)	-	-	30,000,000.00	-	30,000,000.00	(30,000,000.00)	-	-	-	-
03100125037100	Strengthen technical capacity of government MDAs and CSOs on implementation of Sustainable Development Goals	-	-	30,000,000.00	-	30,000,000.00	(30,000,000.00)	-	-	-	-
03100125038100	Promote Public Private and civil Society Partnerships on Sustainable Development Goals (SDGs)	-	-	20,000,000.00	-	20,000,000.00	(20,000,000.00)	-	-	-	-
03100125039100	Enhance knowledge sharing and cooperation on science, technology & innovations	-	-	20,000,000.00	-	20,000,000.00	(20,000,000.00)	-	-	-	-
23020426020100	Capacity Building of 250 Nominated poor and Vulnerable HHs on Vocational skills in the State	-	-	-	-	-	115,275,000.00	115,275,000.00	-	116,427,800.00	117,592,100.00
23020426021100	Capacity Building of 500 Selected small and medium enterprises in the State	-	-	-	-	-	36,250,000.00	36,250,000.00	-	36,612,500.00	36,978,700.00
23020426022100	Capacity Building on Livestock Production in some selected communities Poor and Vulneralble HHs in the State	-	-	-	-	-	30,812,500.00	30,812,500.00	-	31,120,700.00	31,432,000.00
23020426023100	Capacity building for pimary school teachers in the State	-	-	-	-	-	72,500,000.00	72,500,000.00	-	73,225,000.00	73,957,300.00
011100800100 - Adamawa State Emergency Management Agency (ADSEMA)											
	Total Capital Expenditure	**183,130,498.60**	**2,000,000,000.00**	**2,000,000,000.00**	**577,968,722.75**	**2,000,000,000.00**	**-**	**2,000,000,000.00**	**-**	**2,020,000,000.00**	**2,040,200,000.00**
13100123000300	Purchase /Procurement of Office Furniture (Cushion set, Tables & Chairs) and Equipment	1,500,000.00	-	-	-	-	-	-	-	-	-
03100124000100	Purchase of food and Nutrition item in Emergency situation in the State	980,000.00	300,000,000.00	-	-	-	-	-	-	-	-
13100122000200	Covid-19 Pandemic & other Disasters State Emergency Management Preparedness	168,850,498.60	-	-	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
13100125011100	State Emergency Preparedness and Control of unpredicted Disasters Outbreaks in the State	-	1,500,000,000.00	2,000,000,000.00	576,468,722.75	2,000,000,000.00	-	2,000,000,000.00	-	2,020,000,000.00	2,040,200,000.00
13100123000600	Covid-19 Pandemic State Emergency Coordination, Monitoring and Evaluation	800,000.00	-	-	-	-	-	-	-	-	-
13100123000400	Povision for purchase of Quick Response, Relief Materials and Sensitization	11,000,000.00	200,000,000.00	-	1,500,000.00	-	-	-	-	-	-
011101000100 - Bureau for Public Procurement (BPP)											
	Total Capital Expenditure	**18,093,800.00**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13100123000800	3 Sensitization workshops on e-Procurement system for all MDAs	18,093,800.00	-	-	-	-	-	-	-	-	-
11100123000300	Upgade/Maintanence of e-procurement infrastructure	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
011101800100 - Security and Special Services Department											
	Total Capital Expenditure	**85,000.00**	**4,525,690,400.00**	**4,525,690,400.00**	**119,100,375.00**	**-**	**-**	**-**	**-**	**-**	**-**
13100123001100	Purchase of 5No.Fire Fighting Engine at Headquarters	-	550,496,000.00	550,496,000.00	-	-	-	-	-	-	-
13100123001300	Purchaes of 76No.Security Vehicles and Equipments	-	3,800,000,000.00	3,800,000,000.00	119,100,375.00	-	-	-	-	-	-
13100123001400	Purchase of 5 litres Foam of Water Chemical	-	3,394,400.00	3,394,400.00	-	-	-	-	-	-	-
11100123000400	Purchase of 1 set of Telecommunication Gagets	85,000.00	-	-	-	-	-	-	-	-	-
13100123001200	Construction of new 2N0. fire Stations in H/Assembly,Ganye and Mubi	-	74,000,000.00	74,000,000.00	-	-	-	-	-	-	-
13100124000900	Renovation of Fire station Headquarters yola	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
13100123001500	Refurbishing of 2No. Fire Fighting Trucks (Yola & Michika)	-	47,800,000.00	47,800,000.00	-	-	-	-	-	-	-
011110100100 - Community and Social Development Agency											
	Total Capital Expenditure	**374,250,432.63**	**1,100,000,000.00**	**1,100,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
17100124000101	Construction of rural roads within the 21LGAs	2,008,691.68	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
13100122000400	Provision for Community and Social Development Agency's Projects in 33 Communities (CARES)	207,895,242.50	650,000,000.00	650,000,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
13100123001800	Provosion for Development of Boarder Regions (Across the State)	130,369,398.00	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
17100123000100	Rehabiliation of Rural Rodas in 21 LGA in the State (NGCARES)	33,977,100.45	400,000,000.00	400,000,000.00	-	-	-	-	-	-	-
011118500100 - Department of Chieftaincy Affairs											
	Total Capital Expenditure	**-**	**3,500,000,000.00**	**1,500,000,000.00**	**-**	**200,000,000.00**	**-**	**200,000,000.00**	**-**	**202,000,000.00**	**204,020,000.00**
06100126100100	Construction and Renovation of Emirs and Chiefs Palaces in the State	-	3,500,000,000.00	1,300,000,000.00	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
14100125093100	Purchase of 1No. 100KVA Soundproof Generator	-	-	200,000,000.00	-	-	-	-	-	-	-
011110300100 - Boundary Commission											
	Total Capital Expenditure	**6,828,957.00**	**120,000,000.00**	**120,000,000.00**	**13,648,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
13100122002300	Delimitation, Delineation, & Demercation of Local Boundaries	1,962,157.00	40,000,000.00	40,000,000.00	1,248,000.00	-	-	-	-	-	-
13100123020500	Delimitation, Delineation, & Demercation of Inter State Boundaries	-	30,000,000.00	30,000,000.00	12,400,000.00	-	-	-	-	-	-
13100123020600	Establishment of ICT centre and Equipment	4,866,800.00	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
13100123020700	Sensitization/ Seminar &Enlightenment Campaigns & Capacity Building	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
016100100100 - Office of the Secretary to the State Government											
	Total Capital Expenditure	**2,130,674,351.33**	**11,331,700,000.00**	**10,731,700,000.00**	**747,498,978.93**	**9,336,509,094.00**	**(4,210,000,000.00)**	**5,126,509,094.00**	**-**	**5,177,774,200.00**	**5,229,552,200.00**
13100125007000	Purchase/Supply of Office Furniture to conditional grant to NANO Business (MSME) in the State	-	4,000,000.00	4,000,000.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,080,400.00
13100125073100	Purchase of Office Furniture and Fittings for the Office of Adamawa State Digital Academy along Fufore Road in Yola South LGA - Donated by NCC	-	-	400,000,000.00	-	400,000,000.00	(200,000,000.00)	200,000,000.00	-	202,000,000.00	204,020,000.00
13100125086100	Purchase of 6 No. HP Desktop computers & 6 No. HP laptops in Muslim Pilgrims Welfare Board in the State	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
13100125056100	Purchase of 2(3 in 1)& 2table scanner (laserjet)in Muslim Pilgrims Welfare Board, Yola North LGA	-	6,000,000.00	6,000,000.00	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,120,600.00
13100123108100	Purchase of Tele. Equipment in State Secretariat	-	500,000.00	500,000.00	-	500,000.00	-	500,000.00	-	505,000.00	510,100.00
13100125067100	Purchase of office Equipment and Furniture for Adamawa Investment Promotion & Public Private Partnership Unit (ADIPA) and Christian Pilgrims Welfare Board Yola North LGA	-	500,000,000.00	375,000,000.00	-	375,000,000.00	(200,000,000.00)	175,000,000.00	-	176,750,000.00	178,517,500.00
11100125064100	Purchase of ICT infrastructure installation at christian pilgrims board, Yola North LGA	-	7,000,000.00	7,000,000.00	-	7,000,000.00	-	7,000,000.00	-	7,070,000.00	7,140,700.00
11100125065100	Purchase/Supply of ICT for implementing MDAs, Smart schools,Smart Hospitals and 3 NO.Talent MTTs.	-	3,100,000,000.00	725,000,000.00	367,899,585.20	725,000,000.00	(500,000,000.00)	225,000,000.00	-	227,250,000.00	229,522,500.00
13100125066100	Purchase/Supply of ICT infrastructure for Adamawa Investment Promotion & Public Private Partnership Unit (ADIPA) innthe State	-	300,000,000.00	225,000,000.00	-	225,000,000.00	-	225,000,000.00	-	227,250,000.00	229,522,500.00
13100125063100	Purchase of solar equipment and installation at christian pilgrims board, Yola North LGA	-	13,000,000.00	13,000,000.00	185,545,809.48	13,000,000.00	-	13,000,000.00	-	13,130,000.00	13,261,300.00
13100122081100	Construction of Offices at Muslim Pilgrims Welfare Board	-	60,000,000.00	60,000,000.00	-	60,000,000.00	-	60,000,000.00	-	60,600,000.00	61,206,000.00
13100125061100	Construction of 1No. Block of storey Building with 8No. Offices at Christian Pilgrims Welfare Board, Yola North	-	110,000,000.00	110,000,000.00	-	110,000,000.00	(100,000,000.00)	10,000,000.00	-	10,100,000.00	10,201,000.00
14100123036100	Completion and Reactivation of Electric Suppply in State Secretariat.	-	500,000,000.00	500,000,000.00	-	500,000,000.00	(400,000,000.00)	100,000,000.00	-	101,000,000.00	102,010,000.00
05050323034100	Establishment of E-library in SSG's office	54,255,601.08	500,000,000.00	500,000,000.00	-	500,000,000.00	(400,000,000.00)	100,000,000.00	-	101,000,000.00	102,010,000.00

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01020123101100	Provision for Adamawa AgriBusiness Support Program (ADAS) through upgrading of cattle markets and others	-	2,200,000.00	2,200,000.00	-	2,200,000.00	-	2,200,000.00	-	2,222,000.00	2,244,300.00
13100123059100	Construction of Car Porches in State Secretarait Complex	-	700,000,000.00	700,000,000.00	-	700,000,000.00	(500,000,000.00)	200,000,000.00	-	202,000,000.00	204,020,000.00
11100124015100	Provision of ICT Infractruracture for SABER implementation via state Committee for Export Promotion	1,749,385,524.68	2,200,000,000.00	2,140,000,000.00	4,100,000.00	1,008,300,000.00	(500,000,000.00)	508,300,000.00	-	513,383,000.00	518,516,900.00
13100123066100	Establishment of Internet Facilities and Connectivity in State Secretariat	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
13100125070100	Renewal of Certificate of Occupancy for Adamawa State Laison Office, Lagos	-	-	500,000,000.00	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
10100123008100	Upgrading of water supply system in State Secretarait Complex	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
13100123006100	Servicing of Fire Service Equipment within the State Secret	-	65,000,000.00	65,000,000.00	-	65,000,000.00	-	65,000,000.00	-	65,650,000.00	66,306,500.00
17100123027100	Rehabilitation of Roads in State Secretariat Complex	-	100,000,000.00	100,000,000.00	-	100,000,000.00	(80,000,000.00)	20,000,000.00	-	20,200,000.00	20,402,000.00
11100125072100	Renovation of the Office of Adamawa State Digital Academy along Fufore Road in Yola South LGA - Donated by NCC	-	-	1,100,000,000.00	-	836,509,094.00	(500,000,000.00)	336,509,094.00	-	339,874,200.00	343,273,000.00
11100125074100	Consultancy for the Renovation of the Office of Adamawa State Digital Academy along Fufore Road in Yola South LGA - Donated by NCC	-	-	100,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
13100122009100	Renovation of Liaison Office Abuja and furnishing	60,640,000.00	300,000,000.00	300,000,000.00	63,578,656.25	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
13100123062100	Renovation of Liaison Offices Kaduna	-	80,000,000.00	80,000,000.00	-	80,000,000.00	-	80,000,000.00	-	80,800,000.00	81,608,000.00
13100123063100	Renovation/Mainenance of Building at Adamawa State Plaza, Abuja	266,393,225.57	850,000,000.00	850,000,000.00	33,299,165.69	850,000,000.00	-	850,000,000.00	-	858,500,000.00	867,085,000.00
13100123064100	Completion of one Storey office Complex at Christian Pilgrim	-	150,000,000.00	150,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
13100123065100	Renovation of offices at State Secretariat Complex	-	450,000,000.00	450,000,000.00	-	450,000,000.00	(300,000,000.00)	150,000,000.00	-	151,500,000.00	153,015,000.00

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13100123067100	Renovation of Offices at Muslim Pilgrims Welfare Board	-	40,000,000.00	40,000,000.00	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
13100123069100	Rennovation of office Blocks/Fencing and Landscapping of Christian Pilgrims Board	-	110,000,000.00	110,000,000.00	93,075,762.31	110,000,000.00	(50,000,000.00)	60,000,000.00	-	60,600,000.00	61,206,000.00
13100123077100	Renovation of Conference Hall , EXECO Chamber and Furnishing	-	30,000,000.00	30,000,000.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
14100123008100	Reactivation of Electric Lighting in State and Maintenance of Electricity	-	200,000,000.00	200,000,000.00	-	200,000,000.00	(100,000,000.00)	100,000,000.00	-	101,000,000.00	102,010,000.00
13100123007100	Provision for Landscaping of Hajj Camp	-	120,000,000.00	120,000,000.00	-	120,000,000.00	(100,000,000.00)	20,000,000.00	-	20,200,000.00	20,402,000.00
13100123026100	Landscaping within the State Secretariat Complex	-	85,000,000.00	85,000,000.00	-	85,000,000.00	-	85,000,000.00	-	85,850,000.00	86,708,500.00
03100123033100	Provision of Micro-Credit for Vulnurables and People with Special Needs	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
13100125062100	Take off funding to Investment in Digital and Crative Enterprise Program in the State	-	500,000,000.00	375,000,000.00	-	375,000,000.00	(200,000,000.00)	175,000,000.00	-	176,750,000.00	178,517,500.00
13100125069100	Monitoring and Evaluation of conditional grant to NANO Business (MSME) in the State	-	12,000,000.00	12,000,000.00	-	12,000,000.00	-	12,000,000.00	-	12,120,000.00	12,241,200.00
13100125071100	Design of Emblem/Crest for Adamawa State	-	-	60,000,000.00	-	60,000,000.00	-	60,000,000.00	-	60,600,000.00	61,206,000.00
13100123068100	Capacity Building for Special Advisers (SA Programme)	-	100,000,000.00	100,000,000.00	-	100,000,000.00	(80,000,000.00)	20,000,000.00	-	20,200,000.00	20,402,000.00
13100125068100	Capacity Building for 22,596 No. Enumertors (Medium Scale Business) on data capture & collation in the State	-	27,000,000.00	27,000,000.00	-	27,000,000.00	-	27,000,000.00	-	27,270,000.00	27,542,700.00
016102100100 - Poverty Alleviation Agency											
	Total Capital Expenditure	**5,071,046,656.25**	**12,675,000,000.00**	**13,445,000,000.00**	**7,649,501,714.09**	**8,000,000,000.00**	**(1,200,000,000.00)**	**6,800,000,000.00**	**-**	**6,868,000,000.00**	**6,936,680,000.00**
03100123000500	Purchase/Supply of Technical Equipment & Machineries for TTC's in the State	29,363,200.00	150,000,000.00	50,000,000.00	69,851,000.00	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
03100123000600	Supply of Technical Equipment for Welding other related items in the State	21,600,000.00	40,000,000.00	-	250,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00

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03100123001800	Procurement of equipment & tools for distribution to the graduate trainees (start up kits)	6,325,000.00	1,000,000,000.00	20,000,000.00	25,472,000.00	1,200,000,000.00	(200,000,000.00)	1,000,000,000.00	-	1,010,000,000.00	1,020,100,000.00
03100123000900	Purchase of TV/Radio production equipment in the State	-	5,000,000.00	5,000,000.00	4,998,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
03100125001200	Purchase/Supply of skill Aquization equipments for empowerment of youths in 21 local government of Adamawa State	-	1,110,000,000.00	10,000,000.00	73,111,500.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
03100123002200	Provision for development of infrastructures as Consituency projects	4,404,500.00	50,000,000.00	20,000,000.00	50,000,000.00	-	-	-	-	-	-
03100125006100	Empowerment of Youths, Women and Vulnerables in Hong LGA (HOA)	-	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-
03100125007100	Empowerment of Youths, Women and Vulnerables in Jada/Mbulo in Jada LGA (HOA)	-	-	70,000,000.00	-	-	-	-	-	-	-
03100125008100	Empowerment of Youths, Women and Vulnerables in Mubi South LGA (HOA)	-	-	50,000,000.00	47,500,000.00	-	-	-	-	-	-
03100125009100	Empowerment of Youths, Women and Vulnerables in Guyuk LGA (HOA)	-	-	100,000,000.00	95,000,000.00	-	-	-	-	-	-
03100125010100	Cash Empowerment Youths, Women and Vulnerables in Lamurde LGA (HOA)	-	-	60,000,000.00	42,720,000.00	-	-	-	-	-	-
03100125011100	Empowerment of Youths, Women and Vulnerables in Madagali LGA (HOA)	-	-	30,000,000.00	28,500,000.00	-	-	-	-	-	-
03100125012100	Purchase of Agricultural inputs for empowering farmers in Nasarawo/Binyeri, Mayo Belwa LGA (HOA)	-	-	30,000,000.00	28,500,000.00	-	-	-	-	-	-
03100125013100	Empowerment of Multipurpose Co-operative Societies in Mayo Belwa LGA	-	-	30,000,000.00	28,500,000.00	-	-	-	-	-	-
03100125014100	Purchase of Agricultural inputs for empowering farmers in Mubi North LGA (HOA)	-	-	50,000,000.00	47,500,000.00	-	-	-	-	-	-
03100125015100	Purchase of Agricultural inputs for empowering farmers in Numan LGA (HOA)	-	-	100,000,000.00	57,000,000.00	-	-	-	-	-	-

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03100125016100	Empowerment of Multipurpose Co-operative Societies in Song LGA (HOA)	-	-	50,000,000.00	63,890,000.00	-	-	-	-	-	-
03100125076100	Empowerment of Youths, Women and Vulnerables in Ganye LGA (HOA)	-	-	100,000,000.00	-	-	-	-	-	-	-
03100123000700	Construction of Welding Workshops in the 21 LGAS of the State	-	150,000,000.00	-	-	-	-	-	-	-	-
03100125093100	Construction of Skill Aquization Training center in 21 LGA of the State	-	2,000,000,000.00	2,830,000,000.00	-	3,000,000,000.00	(1,000,000,000.00)	2,000,000,000.00	-	2,020,000,000.00	2,040,200,000.00
03100123000800	Renovation of existing PAWECA Office in the State	3,300,000.00	50,000,000.00	100,000,000.00	59,009,463.89	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
03100123001300	Rehabiltation of farming skills acquisition centres (FSAC) in 21 LGAs	-	20,000,000.00	-	200,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
03100123001400	Rehabilitation and upgrading of 10 Technical Training Centres in the state	24,139,000.00	250,000,000.00	400,000,000.00	209,666,450.15	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
03100123001600	Provision of Social welfare for aged/physically challenged	75,000,000.00	120,000,000.00	20,000,000.00	14,817,357.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
03100122000100	Provision/Supply of Facilitating digital SMEs (NG-CARES) in the State	595,282,624.00	2,000,000,000.00	1,000,000,000.00	24,222,867.26	550,000,000.00	-	550,000,000.00	-	555,500,000.00	561,055,000.00
03100122000200	Capacity Building for Staff of Poverty Alleviation Agency and Youths in the State	-	50,000,000.00	50,000,000.00	68,119,977.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
03100123001000	Organization of Demo Day for SMEs in the state	-	200,000,000.00	150,000,000.00	101,255,360.65	-	-	-	-	-	-
03100123001100	Media Campaign/sensitization/enlightment on poverty reduction & wealth creation and vacations in the State	14,862,000.00	50,000,000.00	50,000,000.00	24,571,900.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
03100123001200	Trainning of Master Trainers in the State	173,162,600.00	50,000,000.00	50,000,000.00	49,859,000.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
03100123002000	Organization of Skill Training for Women & Youths in different Trades/Skills/Vocations	-	2,000,000,000.00	1,700,000,000.00	455,922,580.00	1,000,000,000.00	-	1,000,000,000.00	-	1,010,000,000.00	1,020,100,000.00
03100123002100	Provision for Adamwa State Social support program (HCD)	4,036,984,371.00	3,000,000,000.00	6,220,000,000.00	5,845,071,658.14	2,000,000,000.00	-	2,000,000,000.00	-	2,020,000,000.00	2,040,200,000.00

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03100123002300	provision for Women Skill Aquizition and Empoerment Programme for Women in Kola - Guyuk in Guyuk LGA	36,786,800.00	80,000,000.00	-	33,992,600.00	-	-	-	-	-	-
03100123002400	Provision for Youth Skills Aquizition and Empoerment Programme for Youths in Dumna - Guyuk LGA	49,836,561.25	-	-	-	-	-	-	-	-	-
03100125001400	Establishment of Mordern Workshop including Automobile Driving center, Tilling/POP, Capentey unit and GSM repairs unit in Yola North LGA	-	150,000,000.00	-	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
03100125034400	Establishment of Mordern Workshop including Automobile Driving center, Tilling/POP, Capentey unit and GSM repairs unit in Mubi LGA	-	150,000,000.00	-	-	-	-	-	-	-	-
016105200100 - African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)											
	Total Capital Expenditure	**59,270,700.00**	**1,000,000,000.00**	**800,000,000.00**	**31,268,000.00**	**200,000,000.00**	**-**	**200,000,000.00**	**-**	**300,500,000.00**	**351,005,000.00**
13100124001500	Procurement of Highspeed Fiber Optic Network Connectivity	450,000.00	-	-	-	-	-	-	-	-	-
13100124001600	Establishment of Technology start up Hubs	-	350,000,000.00	350,000,000.00	-	-	-	-	-	-	-
13100124001900	Establishment of cyber security unit & framework in the state	-	200,000,000.00	200,000,000.00	16,414,000.00	-	-	-	-	-	-
01030125005100	Construction of Irrigation Facility in 21 LGAs in the State	-	400,000,000.00	200,000,000.00	-	200,000,000.00	(200,000,000.00)	-	-	50,500,000.00	51,005,000.00
13100123007200	Domestication National Programme of Action at State & LG	21,809,800.00	30,000,000.00	30,000,000.00	14,854,000.00	-	-	-	-	-	-
13100122001100	Monitoring and evaluation of small holder farmers	37,010,900.00	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
13100123007300	Media activities on Govt.Programme through Radio TV & Print	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
11100126101100	Purchase of ICT Infrastructure for NPOA Agro climate irrigation in the 3 Senatorial zones of the State.	-	-	-	-	-	200,000,000.00	200,000,000.00	-	250,000,000.00	300,000,000.00
016105400100 - Adamawa State Information Technology Development Agency (ASITDA)											
	Total Capital Expenditure	**-**	**850,000,000.00**	**850,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
02100124000400	Procurement of Highspeed Fiber Optic Network Connectivity	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-	-
02100124000500	Establishment of Technology start up Hubs	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
02100124000800	Establishment of cyber security unit &framework in the state	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
02100124000700	Procurement of E - Governance & Digitalizatin Services in the state	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-	-
02100124000600	Capacity building /training on Digital skills for women and Youth in the State	-	300,000,000.00	300,000,000.00	-	-	-	-	-	-	-
016105600100 - State Action on Business Enabling Reforms (SABER)											
	Total Capital Expenditure	**-**	**14,000,000,000.00**	**16,500,000,000.00**	**1,202,266,435.19**	**4,069,350,000.00**	**(500,000,000.00)**	**3,569,350,000.00**	**-**	**3,605,043,900.00**	**3,641,094,700.00**
11100125004500	Establishment of ICT infrastructure for effective public private Partnership (PPP) framework (DL3) innthe State	-	1,200,000,000.00	1,400,000,000.00	-	-	-	-	-	-	-
11100125004600	Establishment of ICT infrastructure for Investmrnt Promotion Environment for Investors in the state (DL4) in the State	-	750,000,000.00	750,000,000.00	45,600,000.00	-	-	-	-	-	-
11100125005100	Development of software for the collection of taxes, levies and fees from business and automated e-receipt generation in the stste (DL7)	-	1,000,000,000.00	1,200,000,000.00	-	292,950,000.00	-	292,950,000.00	-	295,879,500.00	298,838,300.00
11100125042100	Development of online software for digitization of CofOs in the state (DL1)	-	1,400,000,000.00	1,900,000,000.00	-	369,117,000.00	-	369,117,000.00	-	372,808,200.00	376,536,300.00
11100125043100	Establishment of ICT infrastructure Framework Responsible for Investment in Land Intensive Agriculture(FRILIA) in the state (DL1)	-	1,200,000,000.00	1,700,000,000.00	-	339,822,000.00	-	339,822,000.00	-	343,220,300.00	346,652,600.00
11100125044100	Establishment ICT infrastructure on Gigabit Passive Optical Network (GPON) fibre optical deployment in all SABER implementing MDAs in the state (DL2)	-	1,300,000,000.00	1,800,000,000.00	-	366,187,500.00	-	366,187,500.00	-	369,849,400.00	373,547,900.00

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11100125047100	Development of MIS software for transparency procedure of Verhicle inspection, Business Registration Permit, Environmental Impact Assesment (EIA) report guidelines for obtainning water for a conducive BEE in the State (DL5)	-	1,500,000,000.00	1,800,000,000.00	-	410,130,000.00	-	410,130,000.00	-	414,231,300.00	418,373,700.00
11100125048100	Development of grievance Redress Mechanism (GRM) software for traders across the State (DL6)	-	900,000,000.00	900,000,000.00	6,000,000.00	366,187,500.00	-	366,187,500.00	-	369,849,400.00	373,547,900.00
11100125049100	Development of online e-Commerce platform for export linckages accross the globe	-	900,000,000.00	900,000,000.00	-	377,905,500.00	-	377,905,500.00	-	381,684,600.00	385,501,500.00
11100125055100	Construction of ICT Infrastructure across the 21 LGAsin line with framework for responsible and inclusive land intensive Agriculcural Investement (FRILIA) and Food Security committee	-	900,000,000.00	900,000,000.00	81,310,080.00	328,104,000.00	-	328,104,000.00	-	331,385,100.00	334,699,000.00
13100125052100	Establishment of 9No. Of small courts to settle commercial disputes across the state (DL8)	-	1,200,000,000.00	1,350,000,000.00	-	322,245,000.00	-	322,245,000.00	-	325,467,500.00	328,722,200.00
13100125053100	Consultancy Fee for SABER programme reports	-	1,750,000,000.00	1,900,000,000.00	1,069,356,355.19	896,701,500.00	(500,000,000.00)	396,701,500.00	-	400,668,600.00	404,675,300.00
016105700100 - Adamawa State Social Investment Programme Agency (ADSSIPA)											
	Total Capital Expenditure	**-**	**184,000,000.00**	**184,000,000.00**	**-**	**88,000,000.00**	**-**	**88,000,000.00**	**-**	**88,880,000.00**	**89,768,800.00**
03100125005100	Purchase of furniture and other office fittings in Yola North LGA	-	28,000,000.00	28,000,000.00	-	28,000,000.00	-	28,000,000.00	-	28,280,000.00	28,562,800.00
03100125000300	Purchase/Supply of 25 No. HP Laptos in the State	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-	-
03100125000400	Purchase of 1 N0. DI Photocopy Machine Yola North LGA	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-	-
03100125001100	Purchase of 5KVA Generating Set for office at Yola North	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
03100125000600	Purchase of Electrical office equipment in Yola North	-	12,000,000.00	12,000,000.00	-	-	-	-	-	-	-

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03100125000200	Purchase and Installation of ICT Materials for computer and deployment of Internet service Yola North LGA	-	18,000,000.00	18,000,000.00	-	-	-	-	-	-	-
03100125091100	Renovation/Rehabilitation of office Building Yola North LGA	-	60,000,000.00	60,000,000.00	-	60,000,000.00	-	60,000,000.00	-	60,600,000.00	61,206,000.00
03100125001000	Revalidation of all Schools /Pupils across the 21 LGAs for capture into the Nation Home grown School feeding programes	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
03100125000700	Capacity Building for Trainning the Trainers under the cash transfer unit of social investment program in the 21 LGAs	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
03100125000800	Sensitization on Government Enterprises and emperment program (GEEP), Cash Rransfer, school feeding and N-Power Programes	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
03100125000900	Capacity Building on Health and Hygine for Home Grown School Feeding vendors in the State	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-	-
011200400100 - House of Assembly Service Commission											
	Total Capital Expenditure	**-**	**499,667,200.00**	**399,667,200.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13100123003900	Provision of 5no. utility vehicles (SUV)	-	1,939,200.00	1,939,200.00	-	-	-	-	-	-	-
13100123004000	Purchase of office furniture and equipment at HASC Complex (Cushion, Tables and Chairs)	-	263,610,000.00	163,610,000.00	-	-	-	-	-	-	-
13100123004400	Procurement of 20No. Computer sets and Accessories	-	24,240,000.00	24,240,000.00	-	-	-	-	-	-	-
13100123004200	Purchase of (Mikano) 500kva generating set.	-	31,512,000.00	31,512,000.00	-	-	-	-	-	-	-
13100123004300	Costruction of office block for the Commission	-	9,090,000.00	9,090,000.00	-	-	-	-	-	-	-
10100123000600	Drilling of a bore hole with Overhead Tank at HASC Complex	-	36,360,000.00	36,360,000.00	-	-	-	-	-	-	-
13100123004500	Furnishing of the office block complex (Cushion, Tables and Chairs)	-	82,416,000.00	82,416,000.00	-	-	-	-	-	-	-
13100123004100	Procurement of internet Facilities	-	50,500,000.00	50,500,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
012300100100 - Ministry of Information and Strategy											
	Total Capital Expenditure	**34,645,767.56**	**814,874,800.00**	**354,874,800.00**	**-**	**354,000,000.00**	**-**	**354,000,000.00**	**-**	**357,540,000.00**	**361,115,400.00**
11100125000300	Purchase of Optine projector complet with 4000 lumes Yola North LGA	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
11100125000400	Purchase of DI printing machine (sharp) Yola North LGA	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
11100125000500	Purchase of All-in-One PCS multi purpose Graphic Computer for hand designs visual illustrations diaries model HDF250B Yola North LGA	-	2,500,000.00	2,500,000.00	-	-	-	-	-	-	-
14100125005500	Purchase & instalation of solarpanel & accessories in H/Q Yola North LGA	-	45,263,800.00	5,263,800.00	-	-	-	-	-	-	-
11100125000100	Puchase/Supply of 20no. Digital/Electronic Bill baord & accessories in the State	-	498,111,000.00	98,111,000.00	-	-	-	-	-	-	-
11100123000900	Construction and equipment of 5no.Informtion centres with press and Internet Facility	34,645,767.56	160,000,000.00	160,000,000.00	-	-	-	-	-	-	-
11100126021100	Renovation of Adamawa Press Limited Officie Building	-	-	-	-	177,000,000.00	-	177,000,000.00	-	178,770,000.00	180,557,700.00
11100126022100	Renovation of Adamawa Television Cooperation (ATV) Office Building	-	-	-	-	177,000,000.00	-	177,000,000.00	-	178,770,000.00	180,557,700.00
11100125000200	Production of 5,000 pieces standard Nigerian National flags for Distribution in the State	-	25,000,000.00	5,000,000.00	-	-	-	-	-	-	-
11100123001000	Organize sensitization to stop School age Children from Hawking -ECR	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
11100123001100	Public enlightment, Advocacy and Sensitization on Covid-19 Pandemic	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
012300300100 - Adamawa Television Corporation (ATV)											
	Total Capital Expenditure	**-**	**2,746,720,600.00**	**1,859,220,600.00**	**134,839,800.00**	**-**	**-**	**-**	**-**	**-**	**-**
11100123004600	Purchase of 6 Toyota Corolla LE Vehicles for the station	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
11100123001400	Purchase of 4 Bluegate UPS	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
11100123006800	Purchase of Lagrand UPS power supply batteries	-	4,500,000.00	4,500,000.00	-	-	-	-	-	-	-

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11100123006900	Purchase of Lagand UPS power supply Inverter	-	2,500,000.00	2,500,000.00	-	-	-	-	-	-	-
11100123001800	Purchase of 20 Fire Extinguishers	-	1,850,000.00	1,850,000.00	-	-	-	-	-	-	-
11100123002000	Purchase of Base station P.I.E : Audio limiter, VDA,Video pr	-	7,500,000.00	7,500,000.00	-	-	-	-	-	-	-
11100123002100	Purchase of digital ENG TV OB VAN 4 Camera type with uplink	-	300,000,000.00	200,000,000.00	94,144,800.00	-	-	-	-	-	-
11100123002200	Purchase of 4 Sennheiser hand held mics	-	3,200,000.00	3,200,000.00	-	-	-	-	-	-	-
11100123002400	purchase of 2 radio mics EW 122P G4	-	1,800,000.00	1,800,000.00	-	-	-	-	-	-	-
11100123002700	Black Magic Analog-SDI Converters Purchase	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
11100123003000	Purchase of 2 Epiphan Pearl-2 Video	-	18,950,000.00	18,950,000.00	-	-	-	-	-	-	-
11100123003100	Purchase of 4 field sony PXW FX9	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
11100123003200	Purchase of ATEM Switcher - ATEM 2 M/E	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
11100123003300	Purchase of Behringer Audio Console SCM-12X	-	700,000.00	700,000.00	-	-	-	-	-	-	-
11100123003400	Purchase of Lavella Mics Sendheizer EW112	-	700,000.00	700,000.00	-	-	-	-	-	-	-
11100123003500	Purchase of Roving Mics Sendheizer EW100G	-	1,600,000.00	1,600,000.00	-	-	-	-	-	-	-
11100123003600	Purchase of Studio Cameras JVC-GY-HM850Pro- HD	-	28,000,000.00	28,000,000.00	-	-	-	-	-	-	-
11100123003700	Purchase of Back Filters	-	7,200,000.00	7,200,000.00	-	-	-	-	-	-	-
11100123003800	Purchase of DM107s Dual Cameras foldable RC drone camera	-	1,200,000.00	1,200,000.00	-	-	-	-	-	-	-
11100123003900	Purchase of Falcon three TV Processor and loundness control axel technology	-	12,000,000.00	12,000,000.00	-	-	-	-	-	-	-
11100123004100	Purchase of 2N0. video tripod system cayer BV30L 72	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
11100123004300	ATEM 2 M/E Production Panel	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
11100123004400	8 Studio Television Monitors	-	1,200,000.00	1,200,000.00	-	-	-	-	-	-	-
11100123004700	Purchase of 8 Sony battery chargers	-	320,000.00	320,000.00	-	-	-	-	-	-	-
11100123004800	Purchase of 12 Extra sony batteries	-	480,000.00	480,000.00	-	-	-	-	-	-	-
11100123004900	Purchase of 10 Camera bags	-	1,200,000.00	1,200,000.00	-	-	-	-	-	-	-
11100123005000	Purchase of 6 Tripods	-	1,800,000.00	1,800,000.00	-	-	-	-	-	-	-
11100123005100	Purchase of Deep storage Cabinet	-	300,000.00	300,000.00	-	-	-	-	-	-	-

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11100123005200	Purchase of 4 sound cards	-	1,200,000.00	1,200,000.00	-	-	-	-	-	-	-
11100123005300	Purchase of 6 Eaton Glasgow 400A TP+N Metal Isolator	-	2,600,000.00	2,600,000.00	-	-	-	-	-	-	-
11100123006500	Purchase of 1No Complete Digital TV Production Studio Equipm	-	137,974,000.00	137,974,000.00	-	-	-	-	-	-	-
11100123006600	Purchase of New Compact Playout Server	-	9,000,000.00	9,000,000.00	5,300,000.00	-	-	-	-	-	-
11100123006700	Purchase of Tricaster and accessories	-	90,000,000.00	90,000,000.00	35,395,000.00	-	-	-	-	-	-
11100123007000	Purchase of 4 Sennheiser lapel mic	-	1,800,000.00	1,800,000.00	-	-	-	-	-	-	-
11100123001700	Purchase of 2 No.75mm Armoured Cable for Ganye and Michika	-	14,400,000.00	14,400,000.00	-	-	-	-	-	-	-
11100123001900	Purchase of Transmitter Circuit Breaker & Studio Lights	-	2,500,000.00	2,500,000.00	-	-	-	-	-	-	-
11100123002600	Purchase Black Magic SDI Distributor	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
11100123002800	Purchase of Black Magic HDMI-SDI Converters	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
11100123002900	Purchase of 2 Transmitter Power supply Module for yola Base Station	-	7,000,000.00	7,000,000.00	-	-	-	-	-	-	-
11100123006400	Purchase of Black Magic SDI-Analog Converters	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
11100125000700	Purchase of NEW TEM SH STL IP Studio Transmitter link Yola North LGA	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
11100125000800	Purchase of 3 nos. 10 KW Transmitters and 1 no. 5KW Transmitter for Yola Station Yola North	-	287,928,475.00	87,928,475.00	-	-	-	-	-	-	-
11100125001800	Purchase of Datavideo ITC-100 Intercom system, Yola North LGA	-	5,000,000.00	1,000,000.00	-	-	-	-	-	-	-
11100125001900	Purchase of mini 4 x 1 SDI Switch, Yola North LGA	-	1,000,000.00	500,000.00	-	-	-	-	-	-	-
11100125002000	Purchase of mini AVIMAXTRIX SDI 1x 4 SDI SPLITTER 3G/HD/SD , Yola North LGA	-	1,500,000.00	500,000.00	-	-	-	-	-	-	-
11100125002100	Connection of ATV to Nigcomsat Satellite Platfor and subscription for 2 years, Yola North LGA	-	26,500,000.00	126,500,000.00	-	-	-	-	-	-	-
11100125002200	Behringer Wing 48-Channel, 28 Bus full stereo digital Audio Console, Yola North LGA	-	8,000,000.00	3,000,000.00	-	-	-	-	-	-	-

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11100125002300	Purchase of DEL R730Xd Server 24 Core 128GB RAM, Yola North LGA	-	2,500,000.00	500,000.00	-	-	-	-	-	-	-
11100125002400	Purchase of Cat6 outdoor Ethernet UTP cables 305m, Yola North LGA	-	900,000.00	400,000.00	-	-	-	-	-	-	-
11100125002500	Purchase of scandisk 1TB portable SS Drive, Yola North LGA	-	750,000.00	250,000.00	-	-	-	-	-	-	-
11100125031800	Purchase of 3 nos. 10 KW Transmitters and 1 no. 5KW Transmitter for Ganye Station Ganye LGA	-	287,928,475.00	87,928,475.00	-	-	-	-	-	-	-
11100125032800	Purchase of 3 nos. 10 KW Transmitters and 1 no. 5KW Transmitter for Michika Station Michika LGA	-	287,928,475.00	87,928,475.00	-	-	-	-	-	-	-
11100125033800	Purchase of 3 nos. 10 KW Transmitters and 1 no. 5KW Transmitter for Gombi Station, Gombi LGA	-	287,928,475.00	87,928,475.00	-	-	-	-	-	-	-
11100123001500	Purchase of 12No. Engine Digital Cameras	-	108,000,000.00	108,000,000.00	-	-	-	-	-	-	-
11100123001200	Purchase of 1 1/2 Hp Airconditioners	-	6,500,000.00	6,500,000.00	-	-	-	-	-	-	-
11100123001300	Purchase of 2 Hp Airconditioners	-	7,500,000.00	7,500,000.00	-	-	-	-	-	-	-
11100123002500	Purchase of 3TONs Airconditioners for Transmitter and Studio	-	4,800,000.00	4,800,000.00	-	-	-	-	-	-	-
11100125000600	Purchase of 100KVA Solar Power supply Yola North LGA	-	100,000,000.00	50,000,000.00	-	-	-	-	-	-	-
11100123005700	Completion of ATV Mubi Station	-	157,660,000.00	157,660,000.00	-	-	-	-	-	-	-
11100124000500	Completion of ATV Yola Fencing	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
11100123005400	Digging of Borehole for Ganye, Michika and Mubi	-	4,500,000.00	4,500,000.00	-	-	-	-	-	-	-
11100123001600	Purchase of ICT Facilities and softwares	-	17,100,000.00	17,100,000.00	-	-	-	-	-	-	-
11100123005500	Procurement of 1No. Set of TVU Park News Gathering	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-	-
11100123005600	Preparation and purchase of Set-up boxes for Digitization	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
11100123006300	Provision internet service at Yola Base Station	-	4,320,000.00	4,320,000.00	-	-	-	-	-	-	-
11100123004000	Renovation of ATV yola office	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-	-

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11100123005900	Renovation of offices at Ganye, Gombi and Michika	-	21,000,000.00	21,000,000.00	-	-	-	-	-	-	-
11100123005800	Retensioning and Painting of Ganye, Gombi and Michika Masts	-	32,000,000.00	32,000,000.00	-	-	-	-	-	-	-
11100123006000	Payment of License fee for all the 5 Stations	-	16,000,000.00	16,000,000.00	-	-	-	-	-	-	-
11100123006100	Process for licensing of Mubi Booster Station	-	5,050,000.00	5,050,000.00	-	-	-	-	-	-	-
11100123006200	Procurement of programmes Content from Content producers	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-	-
11100125000900	Purchase of Roland Octa-capture USB 2.0 Audio interface	-	2,000,000.00	1,000,000.00	-	-	-	-	-	-	-
11100125001000	Purchase of Behringer X-touch Universal Control Surface	-	1,542,700.00	542,700.00	-	-	-	-	-	-	-
11100125001100	Purchase of Rode DESTOP Clamp and Adaptor	-	90,000.00	90,000.00	-	-	-	-	-	-	-
11100125001200	Purchase of AKG9 pattern large Condenser microphone Yola North LGA	-	1,500,000.00	500,000.00	-	-	-	-	-	-	-
11100125001300	Purchase of Komplte 11 Ultimate production suite software Yola North	-	4,300,000.00	300,000.00	-	-	-	-	-	-	-
11100125001400	Purchase of Avid Pro tools 12 software Yola North	-	2,000,000.00	500,000.00	-	-	-	-	-	-	-
11100125001500	Purchase of ARF Headamp6 6 channel Headphone Amplifier Yola North LGA	-	750,000.00	750,000.00	-	-	-	-	-	-	-
11100125001600	Purchase of Headphone AKG K72 closed back studio Headphones Yola North LGA	-	2,300,000.00	300,000.00	-	-	-	-	-	-	-
11100125001700	Purchase of DJI Drone Mavic 3 PRO Yola North LGA	-	6,000,000.00	1,000,000.00	-	-	-	-	-	-	-
11100125002600	Purchase of 4 Extreme portable SS drive, Yola North LGA	-	2,320,000.00	320,000.00	-	-	-	-	-	-	-
11100125002700	Purchase of 128GB USB Ultra Flair Flash drives, Yola North LGA	-	250,000.00	250,000.00	-	-	-	-	-	-	-
11100125002800	Purchase of Apple IPAD 10th Genertion 10.9" WIFI 64G-Silver, Yola North LGA	-	1,500,000.00	500,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
11100125002900	Purchase of Tablet A105 101 128GB Computer in the State	-	900,000.00	400,000.00	-	-	-	-	-	-	-
11100125003000	Purchase of UNI-T Handheld Oscilloscope UTD 1062C, Yola North LGA	-	1,500,000.00	500,000.00	-	-	-	-	-	-	-
11100125003100	Purchase of UNI-T Handheld Digital Oscilloscope UTD 2072CL, Yola North LGA	-	700,000.00	200,000.00	-	-	-	-	-	-	-
11100125003200	Purchase of Professional Network tool Kit15 in 1-RJ45 Crimper tool Cat5 and Cat6, Yola North LGA	-	1,500,000.00	500,000.00	-	-	-	-	-	-	-
11100125003300	Purchase of Newest RT809H Bios Programmer+31 N and Flash Universal Programmer +Section Pen, Yola North LGA	-	800,000.00	300,000.00	-	-	-	-	-	-	-
11100125003400	Purchase of Openig tool 62 in 1 box mini magnet opening tool kitscrew Driver minimum order 50, Yola North LGA	-	1,000,000.00	500,000.00	-	-	-	-	-	-	-
11100125003500	Purchase of HDMI USB Capture card, Yola North LGA	-	2,000,000.00	500,000.00	-	-	-	-	-	-	-
012300400100 - Adamawa Broadcasting Corporation (ABC)											
	Total Capital Expenditure	**1,842,875,000.00**	**1,390,909,500.00**	**1,000,909,500.00**	**184,270,823.14**	**218,375,000.00**	**-**	**218,375,000.00**	**-**	**220,558,800.00**	**222,764,400.00**
14100125005900	Purchase of 1 No. Hilux Pickup Van, Yola LGA	-	40,000,000.00	10,000,000.00	-	-	-	-	-	-	-
11100124000700	Purchase of 2no. 350kva Gen transmission station at mbamba	-	55,000,000.00	55,000,000.00	-	-	-	-	-	-	-
11100123007100	Purchase of 10Nos of 3-Horsepower standing A/c for AM/FM Transmiter, Yola North LGA	-	7,500,000.00	7,500,000.00	-	-	-	-	-	-	-
14100123000500	Provision of Digital Studio,Upgrading of Mast Wave-G& Repl of ATU	-	42,000,000.00	42,000,000.00	-	-	-	-	-	-	-
11100124000900	Purchase of 1N0 of AM transmitter spare parts at Yola North	-	46,000,000.00	46,000,000.00	-	-	-	-	-	-	-
14100125005600	Construction of solar energy for both Transmiter/studio (AM & FM), Yola LGA	-	419,909,500.00	219,909,500.00	-	-	-	-	-	-	-
14100125005700	Provision of Solar energy for both BH,TX AND TRANSMISSION LINE for Security light, Yola LGA	-	21,000,000.00	11,000,000.00	-	-	-	-	-	-	-

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11100124000600	Connection of ola base station to 33kv dedicated power	-	33,000,000.00	33,000,000.00	-	-	-	-	-	-	-
11100124000800	Provision of internet service in the broacasting house	-	7,000,000.00	7,000,000.00	-	-	-	-	-	-	-
11100124101100	Purchase of 1N0 of FM transmitter spare parts at Yola North	1,842,875,000.00	400,000,000.00	400,000,000.00	184,270,823.14	218,375,000.00	-	218,375,000.00	-	220,558,800.00	222,764,400.00
11100123007200	Construction of wall fancing of Hong Booster Station, Hong LGA	-	14,500,000.00	14,500,000.00	-	-	-	-	-	-	-
11100123007300	Renovation of storm damaged booster station at Hong LGA	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
11100125041100	Renovation/Rehablitation of AM/FM Studio	-	200,000,000.00	100,000,000.00	-	-	-	-	-	-	-
14100125005800	Renovation of Offices at the Braodcasting House, Yola LGA	-	100,000,000.00	50,000,000.00	-	-	-	-	-	-	-
012301300100 - Government Printing Press (GPP)											
	Total Capital Expenditure	**4,140,484.15**	**155,689,400.00**	**147,689,400.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
11100123007400	Purchase of 1No. 100KVA PERKINS Gen (Mikano Model), Yola LGA	4,140,484.15	17,526,200.00	17,526,200.00	-	-	-	-	-	-	-
11100123007500	Purchase of Jogger Folding Machine, Yola LGA	-	21,172,500.00	21,172,500.00	-	-	-	-	-	-	-
11100123007600	Purchase of 1 No. Exercise Book Rulling Machine (English), Yola LGA	-	19,761,000.00	19,761,000.00	-	-	-	-	-	-	-
11100123007700	Purchase of 1No. Set of Plate Processor A1, Yola LGA	-	21,172,500.00	21,172,500.00	-	-	-	-	-	-	-
11100124001200	Purchase of 1N0 Direct image Machine (DI) A2 size, Yola LGA	-	4,705,000.00	4,705,000.00	-	-	-	-	-	-	-
11100124001300	Purchase of 1N0 kord 64 machine grey colour, Yola LGA	-	15,879,400.00	15,879,400.00	-	-	-	-	-	-	-
11100125003600	Purchase of Flex Machines 10 Feet , Yola LGA	-	8,233,800.00	3,233,800.00	-	-	-	-	-	-	-
11100125003700	Purchase of Punching Machine with Extra teeth and closer, Yola LGA	-	1,764,400.00	764,400.00	-	-	-	-	-	-	-
11100125003800	Purchase of Polar Mohr 92/EMC- Monitor, Yola LGA	-	2,940,700.00	940,700.00	-	-	-	-	-	-	-
11100125003900	Purchase of Perforating Machine, Yola LGA	-	529,400.00	529,400.00	-	-	-	-	-	-	-
11100125004000	Purchase of 1 No. Numbering Machine , Yola LGA	-	130,000.00	130,000.00	-	-	-	-	-	-	-

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11100124001100	Renovation of security complex block, Yola LGA	-	41,874,500.00	41,874,500.00	-	-	-	-	-	-	-
012305500100 - Adamawa Press Limited (APL)											
	Total Capital Expenditure	**-**	**87,482,200.00**	**85,482,200.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
11100123007800	Purchase of 10 Nos.Computer Desktops, Laptops and License Anti-Virus in the State	-	5,289,300.00	5,289,300.00	-	-	-	-	-	-	-
11100123007900	Purchased of 6No. Laserjet Printers, Yola LGA	-	2,679,000.00	2,679,000.00	-	-	-	-	-	-	-
11100124001400	Purchase of MOZ 2No.offset printing Machine	-	64,790,000.00	64,790,000.00	-	-	-	-	-	-	-
11100125004100	Purchase & Installation of 1 MOZ machine, Yola LGA	-	3,239,500.00	1,239,500.00	-	-	-	-	-	-	-
11100123008200	Purchase of 3No. Scanjet Scanners	-	1,307,600.00	1,307,600.00	-	-	-	-	-	-	-
11100123008000	Purchase of 5Nos Sony Digital Recorders with unlimited SD Me	-	1,060,200.00	1,060,200.00	-	-	-	-	-	-	-
11100123008100	Purchase of Internet facilities and Installation	-	1,754,100.00	1,754,100.00	-	-	-	-	-	-	-
11100123008300	Purchase of 5 Nos Nikon Digital Camera D 3000 professional	-	3,592,900.00	3,592,900.00	-	-	-	-	-	-	-
11100123008400	Purchase of 10 Nos. Ipad Air 12GB	-	3,769,600.00	3,769,600.00	-	-	-	-	-	-	-
012500700100 - Adamawa State Staff Pension Board											
	Total Capital Expenditure	**-**	**147,500,000.00**	**142,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13100123004600	Construction of 1No. Block of 5No. Office & an Archive, Yola LGA	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
13100125000200	Construction of 1No. Industrial Borehole with Overhead Tank, Yola LGA	-	7,500,000.00	2,500,000.00	-	-	-	-	-	-	-
13100123004700	Provision of LAN to Office within the Board & ICT Unit	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-	-
012500800100 - Department of Labour and Productivity											
	Total Capital Expenditure	**-**	**10,000,000.00**	**10,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13100123004800	Establishment of Information Centres on Labour Matters	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
014000100100 - Office of the State Auditor General											
	Total Capital Expenditure	**-**	**49,500,000.00**	**49,500,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13100123004900	Block wall fencing of the State Audit Hqtrs	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100123005000	Construction of office block 'B' at the State Auditor Gene	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-

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13100123005100	Construction of office block 'A' at the State Auditor Gener	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
10100123000700	Drilling of Borehole State Audit Headquarters	-	9,500,000.00	9,500,000.00	-	-	-	-	-	-	-
014700100100 - Civil Service Commission											
	Total Capital Expenditure	**-**	**555,000,000.00**	**715,000,000.00**	**381,429,362.47**	**-**	**-**	**-**	**-**	**-**	**-**
13100122000600	Purchase and Installation of 35 K V A Generating set	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
13100125000300	Construction of one block (one storey building) , Yola LGA	-	400,000,000.00	-	-	-	-	-	-	-	-
13100123005200	Sinking of 1No.Moterized borehole with O/T in the Premises	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
13100122000500	Establishment of ICT Centre	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
13100123005400	Renovation/Remodeling of 3N0 Blocks of 7 offices each in the State	-	100,000,000.00	500,000,000.00	334,011,112.47	-	-	-	-	-	-
13100123005300	Landscaping of Civil service commission premises	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
13100125019100	Recruitment Exercise in the State	-	-	160,000,000.00	47,418,250.00	-	-	-	-	-	-
014900100100 - Local Government Service Commission											
	Total Capital Expenditure	**-**	**348,600,000.00**	**48,600,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13100123005600	Establishment of ICT Center Yola North LGA	-	4,000,000.00	4,000,000.00	-	-	-	-	-	-	-
13100124001200	Purchase of ICT Equipments at Head Quarter	-	8,000,000.00	8,000,000.00	-	-	-	-	-	-	-
13100124001300	construction of 1NO training complex with capacity of of 150 participants at Head Quarter	-	7,000,000.00	7,000,000.00	-	-	-	-	-	-	-
13100123005700	Renovation of Administrative Block Yola North LGA	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
13100125000600	Capacity building for Local Government Staff in the State	-	327,600,000.00	27,600,000.00	-	-	-	-	-	-	-
014800100100 - Adamawa State Independent Electoral Commission (ADSIEC)											
	Total Capital Expenditure	**675,738,231.94**	**248,120,000.00**	**188,120,000.00**	**144,205,000.00**	**-**	**-**	**-**	**-**	**-**	**-**
13100125000500	Construction of 7 No. Compartment car parks at Headquarter	-	6,965,000.00	6,965,000.00	-	-	-	-	-	-	-
13100125000400	Construction of store, Gate House, Chapel, Perimeter Fencing and External works	-	191,155,000.00	131,155,000.00	136,155,000.00	-	-	-	-	-	-

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13100122000700	Provision to support the conduct of Local Government Election	675,738,231.94	-	-	-	-	-	-	-	-	-
13100123005500	provision to support the conduct of Bye election	-	50,000,000.00	50,000,000.00	8,050,000.00	-	-	-	-	-	-
016300100100 - Ministry for Special Duties											
	Total Capital Expenditure	**-**	**26,341,000.00**	**26,341,000.00**	**-**	**500,000,000.00**	**-**	**500,000,000.00**	**-**	**505,000,000.00**	**510,050,000.00**
11100126031100	Purchase of ICT Equipment for Election Intervention in the State	-	-	-	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
13100123007800	Supervision/Sensitization activities of special projects in areas of peace, security and reconciliation	-	6,050,000.00	6,050,000.00	-	-	-	-	-	-	-
13100123007500	Provision for Suppervision of Disaster Areas in the State	-	9,900,000.00	9,900,000.00	-	-	-	-	-	-	-
13100123007700	Assessment, Monitoring and Evalaution of State Constituency projects across the 21 L. G. As of the State	-	7,700,000.00	7,700,000.00	-	-	-	-	-	-	-
03100126001100	Special Intervention for poor and Vulnerable Household in the State	-	-	-	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
13100123007600	Social Re-orientation on Drug Abuse, Unwanted Pregnancy, Etnic/Religious Crises and Food/Nutrition. In Gombi, Hong, and Mubi North L.G.A	-	2,691,000.00	2,691,000.00	-	-	-	-	-	-	-
021500100100 - Ministry of Agriculture											
	Total Capital Expenditure	**3,360,822,723.43**	**12,277,800,000.00**	**12,237,800,000.00**	**3,123,482,760.00**	**3,540,060,000.00**	**2,977,578,000.00**	**6,517,638,000.00**	**1,092,000,000.00**	**6,582,814,500.00**	**6,648,643,600.00**
01010224000600	Establishment of Land Coodinates, Site inspection, Clearing, delineation and Allocation of farm land/ implements	-	1,500,000,000.00	1,500,000,000.00	933,394,500.00	-	391,253,000.00	391,253,000.00	-	-	-
01010224000700	Establishment of 30No of farm adoptive research trials (seeds Multiplication)	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-	-
01100124000100	Purchase of Assorted Food items (Strategic food Security) in the State	-	3,000,000,000.00	2,000,000,000.00	-	-	-	-	-	-	-
01010224000800	Purchase of Agricultural equipments and Machinaries	-	2,300,000,000.00	2,300,000,000.00	690,400,260.00	-	-	-	-	-	-

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01030323000600	Provision of Agricultural inputs to farmers under Fadama III (NG-CARES)	405,128,032.00	-	-	-	-	-	-	-	-	-
01030326001100	Procument of 0 .25MT Assorted improve Okro seed for sale to famers at subsidized rate	-	-	-	-	-	7,500,000.00	7,500,000.00	-	1,149,400.00	1,160,900.00
01030326002100	Procument of 0 .25MT Assorted improve Papper seed for sale to famers at subsidized rate	-	-	-	-	-	10,850,000.00	10,850,000.00	-	1,313,000.00	1,326,200.00
01030326003100	Procument of 0 .25MT Assorted improve Tomato seed for sale to famers at subsidized rate	-	-	-	-	-	9,800,000.00	9,800,000.00	-	1,515,000.00	1,530,200.00
01030326004100	Procument of 0 .25MT Assorted improve Watermelon seed for sale to famers at subsidized rate	-	-	-	-	-	9,800,000.00	9,800,000.00	-	1,969,500.00	1,989,200.00
01030326005100	Procument of 1,000 cartons of Flauazifop-p-Butyl Herbicides for sale to farmers atb subsidized rate	-	-	-	-	-	101,400,000.00	101,400,000.00	-	102,414,000.00	103,438,200.00
01030326006100	Procument of 1,750 cartons of Glufosinate Herbicides for sale to farmers atb subsidized rate	-	-	-	-	-	191,100,000.00	191,100,000.00	-	193,011,000.00	194,941,200.00
01030326007100	Procument of 1,750 cartons of Glyphosate Herbicides for sale to farmers atb subsidized rate	-	-	-	-	-	177,450,000.00	177,450,000.00	-	179,224,500.00	181,016,800.00
01030326008100	Procument of 10MT Assorted improve Soghum seed for sale to famers at subsidized rate	-	-	-	-	-	26,000,000.00	26,000,000.00	-	15,756,000.00	15,913,600.00
01030326009100	Procument of 2,000 cartons of Butaclor Herbicides for sale to farmers atb subsidized rate	-	-	-	-	-	102,800,000.00	102,800,000.00	-	103,828,000.00	104,866,300.00
01030326010100	Procument of 2,000 cartons of Nicosulfuron Herbicides for sale to farmers atb subsidized rate	-	-	-	-	-	118,400,000.00	118,400,000.00	-	119,584,000.00	120,779,900.00
01030326011100	Procument of 25MT Assorted improve Rice seed for sale to famers at subsidized rate	-	-	-	-	-	68,510,000.00	68,510,000.00	-	41,031,300.00	41,441,700.00

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01030326012100	Procument of 30MT Assorted improve Maize seed for sale to famers at subsidized rate	-	-	-	-	-	84,500,000.00	84,500,000.00	-	43,329,000.00	43,762,300.00
01030326013100	Procument of 5MT Assorted improve Groundnut seed for sale to famers at subsidized rate	-	-	-	-	-	-	-	-	22,977,500.00	23,207,300.00
01030326014100	Procument of 6MT Assorted improve Cotton seed for sale to famers at subsidized Rate	-	-	-	-	-	104,000,000.00	104,000,000.00	-	66,963,000.00	67,632,700.00
01030326015100	Procument of 7MT Assorted improve Cowpea seed for sale to famers at subsidized rate	-	-	-	-	-	76,050,000.00	76,050,000.00	-	18,382,000.00	18,565,900.00
01030326016100	Procument of 800 cartons of Lambda Cyahalothran Herbicides for sale to farmers atb subsidized rate	-	-	-	-	-	68,640,000.00	68,640,000.00	-	69,326,400.00	70,019,700.00
01030326017100	Procurement of 500 units of knapsack sprayers wheelbarrow, cutlas for distribution	-	-	-	-	-	77,525,000.00	77,525,000.00	-	5,580,300.00	5,636,200.00
01030326018100	Purchase of 22 No. Tractors	-	-	-	-	-	520,000,000.00	520,000,000.00	-	4,040,000,000.00	4,080,400,000.00
01040422000100	Procurement of storage Pest Control Chemical/Equipments	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
01040422000200	Procurement of Assorted improve Seeds for sale to farmers at subsidized rate	191,363,868.00	340,800,000.00	340,800,000.00	-	-	-	-	-	-	-
01040423000100	Procurement of pesticides and herbicides for sale to farmers	430,627,500.00	710,000,000.00	710,000,000.00	-	-	-	-	-	-	-
01040423022100	Procurement of assorted fertilizers for sale to farmers at subsidized rate	2,292,844,341.67	3,000,000,000.00	2,000,000,000.00	1,499,688,000.00	2,000,000,000.00	832,000,000.00	2,832,000,000.00	-	-	-
01040424000100	Procurement of Knapsack Sprayers Wheel Warrows Cutlass etc. for Distribution	-	300,000,000.00	300,000,000.00	-	-	-	-	-	-	-
01100126011100	NUT.1.FNS/FSCP. Purchase of Assorted Food items (Strategic food Security) in the State	-	-	-	-	250,000,000.00	-	250,000,000.00	250,000,000.00	252,500,000.00	255,025,000.00
01100126013100	NUT.1.FNS. Provision of Agricultural inputs to farmers under Fadama III (NG-CARES)	-	-	-	-	200,000,000.00	-	200,000,000.00	200,000,000.00	202,000,000.00	204,020,000.00

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01100126014100	NUT.1.FNS. Procurement of Assorted improve Seeds for sale to farmers at subsidized rate	-	-	-	-	300,000,000.00	-	300,000,000.00	300,000,000.00	303,000,000.00	306,030,000.00
01010224000900	Purchase of 21No. Tractors in the State.	-	215,000,000.00	2,215,000,000.00	-	-	-	-	-	-	-
01030226016100	Purchase of 1200 unit of SF2 Solar Irrigation Pumps in the State	-	-	-	-	448,060,000.00	-	448,060,000.00	-	452,540,600.00	457,066,100.00
01010224000500	Establishments of Food security information system secretariat -ADSC-FSMIS	-	500,000,000.00	500,000,000.00	-	-	-	-	-	-	-
01100126015100	NUT.1.IEC/SBCC.Establishments of Food security information system secretariat -ADSC-FSMIS	-	-	-	-	300,000,000.00	-	300,000,000.00	300,000,000.00	303,000,000.00	306,030,000.00
01010123000100	Purchase of Information Technology Equipment Computerization in the State	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
01030323000400	Fencing of 3No. Orchards at Mubi Hong & Toungo	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
01040423000300	Provision of Field pest control(Quelea birds and locust)	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
01030323000500	Resuscitation of Fertilizer Blending Plants, Yola	40,858,981.76	-	-	-	-	-	-	-	-	-
01040223000100	Rehabilitation of 2No. Warehouse at Numan and Ganye	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
01010123000200	Reconnaissance & Impact Survey of Agric in Adamawa State	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-	-
01010124000100	Renovation of 4No. Area Produce Office at Numan Mubi Ganye	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
01030125000100	Provision of Tree Crop Nurseries for Planting across 21 LGA	-	42,000,000.00	2,000,000.00	-	-	-	-	-	-	-
01100126012100	NUT.1.FNS. Provision of Tree Crop Nurseries for Planting across 21 LGAs	-	-	-	-	42,000,000.00	-	42,000,000.00	42,000,000.00	42,420,000.00	42,844,200.00
021510200100 - Adamawa Agricultural Development Program (AADP)											
	Total Capital Expenditure	**-**	**208,500,000.00**	**208,500,000.00**	**57,213,805.98**	**-**	**-**	**-**	**-**	**-**	**-**
01100123000200	Establishment of 260No Management Training Plots (MTPs) in the State	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
01040423000400	Purchase of 2000 Litres of Agrochemical	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
01070123000300	Procurement of Assorted Equipment ie 4No. GPR 13No. R/boot &22No.Rain Guage	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
01020123000200	Upgrading of 4No. Small Ruminants (Livestock OFAR ie)	-	3,500,000.00	3,500,000.00	-	-	-	-	-	-	-
01040223000200	Renovation of 15No. Stores all over the state	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
01040224000100	Renovation of 1NO main store at ADADP Head quarters Yola	-	70,000,000.00	70,000,000.00	57,213,805.98	-	-	-	-	-	-
01010123000300	Rehabilitation of ADP Offices at Yola	-	70,000,000.00	70,000,000.00	-	-	-	-	-	-	-
01070423000100	Establishment of 30 No. On-Farm Adaptive Research Trials in the State	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
01070423000200	Conduct of 1No. Village Listing Survey (VLS) in the State	-	7,000,000.00	7,000,000.00	-	-	-	-	-	-	-
01070423000300	Conduct of 3No. Agric. Produc. Survey/Farmer Advisory Serices in the State	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
021510300100 - Adamawa Agricultural Mechanization Authority (AAMA)											
	Total Capital Expenditure	**-**	**426,200,000.00**	**368,200,000.00**	**138,081,078.91**	**64,176,320.00**	**-**	**64,176,320.00**	**-**	**64,818,100.00**	**65,466,300.00**
01070125000300	Purchase of 1 No. Toyota bus (Van) Yola North	-	8,000,000.00	1,000,000.00	-	-	-	-	-	-	-
01070125001500	Purchase/Supply of Materials for fabrication of Mouldborad (Animal Traction) Plough in the State	-	20,000,000.00	5,000,000.00	-	-	-	-	-	-	-
01070125001700	Purchase/Supply of Materials for fabrication of G/N Mithy Machine 250NO in the State	-	10,000,000.00	2,000,000.00	-	-	-	-	-	-	-
01070125001800	Purchase/Supply of Materials for fabrication of Tractor Machine Parts in the State	-	5,000,000.00	1,000,000.00	-	-	-	-	-	-	-
01070125001900	Purchase/Supply of Materials for fabrication of rotey Seed planted 2x3row (row) 1000NO in the State	-	5,000,000.00	1,000,000.00	-	-	-	-	-	-	-
01070125002000	Purchase/Supply of Materials for fabrication of Jab Planter 1000NO in the State	-	5,000,000.00	1,000,000.00	-	-	-	-	-	-	-
01070125016100	Purchase/Supply of Materials for fabrication of G/Nut X Bambora Nut 500NO in the State	-	5,000,000.00	1,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
01070125000400	Purchase of Office Equipments including Furnitures at Yola North	-	10,000,000.00	5,000,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
01070125000500	Purchase of 3No. Destop Computers in the State	-	3,000,000.00	1,000,000.00	-	-	-	-	-	-	-
01070125000600	Purchase of Computer HP Printers (3No) in the State	-	2,000,000.00	500,000.00	-	-	-	-	-	-	-
01070125000700	Purchase of 1 No. photovopy machine in Yola North Lga	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
01070125000800	Purchase of 3 type writers (Electronic) in Yola North LGA	-	500,000.00	500,000.00	-	-	-	-	-	-	-
01070125000900	Purchase of 4 shredding Machines, Yola North	-	500,000.00	500,000.00	-	-	-	-	-	-	-
01070125001000	Purchase of 6 Scanners in Yola North	-	500,000.00	500,000.00	-	-	-	-	-	-	-
01070125001100	Purchase of 5KVA Generating set, Yola North	-	1,500,000.00	500,000.00	-	-	-	-	-	-	-
01070124000300	Fabrication of 1000No Hand driven planters at Head quarter	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
01070123000800	Fabrication of Agricultural tools and equipment (planter, thrasher, Hammer mill)	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
01070125001400	Rehabilitation/Repairs of Power Generator plant Yola North LGA	-	200,000.00	200,000.00	-	-	-	-	-	-	-
01070125001200	Rehabilitation /Repairs of water facilities, Yola North LGA	-	1,000,000.00	500,000.00	-	-	-	-	-	-	-
01010123044100	Construction / renovation of 2 block offices with board room	-	250,000,000.00	250,000,000.00	138,081,078.91	59,176,320.00	-	59,176,320.00	-	59,768,100.00	60,365,800.00
01070125001300	Rehabilitation/repairs of Boundry fencing across the State	-	3,000,000.00	1,000,000.00	-	-	-	-	-	-	-
01070123000400	Provision of Mechanization services logistics	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
022000100100 - Ministry of Finance											
	Total Capital Expenditure	**6,696,671,909.45**	**5,720,000,000.00**	**8,261,500,000.00**	**6,692,441,946.75**	**10,475,000,000.00**	**11,000,000,000.00**	**21,475,000,000.00**	**-**	**11,589,750,000.00**	**11,705,647,500.00**
13100122001200	Purchase of 51 SUVs (2022 model); 1 SUV (2019 model); 4 T/Hillux, 4 T/Camry, 26 /Corolla (2022 models)	5,446,671,909.45	-	-	-	-	-	-	-	-	-
13100125000800	Purchase of 50 N0. Executive Saloon Cars in the State	-	1,300,000,000.00	50,000,000.00	2,035,365,461.50	-	-	-	-	-	-
13100126025100	Purchase of SUVs Jeeps in the State	-	-	-	-	1,260,000,000.00	7,040,000,000.00	8,300,000,000.00	-	4,848,000,000.00	4,896,480,000.00
13100126028100	Purchase of Executive Saloon Cars in the State	-	-	-	-	1,875,000,000.00	(1,500,000,000.00)	375,000,000.00	-	378,750,000.00	382,537,500.00

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13100125000700	Purchase of 42 No. SUVs Jeeps in the State	-	2,500,000,000.00	5,511,500,000.00	3,333,360,328.00	-	-	-	-	-	-
13100125000900	Purchase of 48 No. Motor Vans/Trucks e.g Hilux or Open Body Vans in the State	-	1,300,000,000.00	1,630,000,000.00	1,095,885,656.00	-	-	-	-	-	-
13100126029100	Purchase of Motor Vans/Trucks e.g Hilux or Open Body Vans in the State	-	-	-	-	3,750,000,000.00	6,000,000,000.00	9,750,000,000.00	-	3,787,500,000.00	3,825,375,000.00
13100126031100	Purchase of Fire fighting trucks in the state	-	-	-	-	1,040,000,000.00	-	1,040,000,000.00	-	1,050,400,000.00	1,060,904,000.00
13100125091100	Purchase of 42 Toyota Brand of Buses in the State	-	300,000,000.00	750,000,000.00	227,830,501.25	1,040,000,000.00	(1,040,000,000.00)	-	-	-	-
13100126030100	Purchase of Toyota Brand of Buses in the State	-	-	-	-	1,510,000,000.00	500,000,000.00	2,010,000,000.00	-	1,525,100,000.00	1,540,351,000.00
13100125001200	Purchase and Installation of Solar System Infrastructure in the State	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
13100123007900	Empowerment of Women, Youth and Vulnerable (Consituency Projects) in the State	1,250,000,000.00	-	-	-	-	-	-	-	-	-
13100122001400	Renovation of Central Stores in Yola North LGA	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
13100124002300	Recapitilization of Adamawa State Securities	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
13100124002100	Revatilization of Adamawa Investment Company	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
022000700100 - Office of the Accountant General											
	Total Capital Expenditure	**145,363,100.02**	**437,267,800.00**	**437,267,800.00**	**129,394,055.02**	**-**	**1,450,000,000.00**	**1,450,000,000.00**	**-**	**1,464,500,000.00**	**1,479,145,000.00**
13100125002900	Purchase of Office Furnitures and Fittings Yola North LGA	-	130,000,000.00	130,000,000.00	-	-	350,000,000.00	350,000,000.00	-	353,500,000.00	357,035,000.00
13100125003000	Purchase of Computers and Installation Local Area Network within the new building, in the State	-	50,000,000.00	50,000,000.00	-	-	450,000,000.00	450,000,000.00	-	454,500,000.00	459,045,000.00
14100125008900	Purchase/Installation of Solar Infrastructure fro provision of Solar power source, Yola North LGA	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100123008100	Construction of New E-Payment Block at AG's Office Yola North LGA	145,363,100.02	212,267,800.00	212,267,800.00	129,394,055.02	-	300,000,000.00	300,000,000.00	-	303,000,000.00	306,030,000.00
13100123008200	Rehabilitation of Treasury in AG's Office	-	35,000,000.00	35,000,000.00	-	-	350,000,000.00	350,000,000.00	-	353,500,000.00	357,035,000.00
022000800100 - Board of Internal Revenue											

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	Total Capital Expenditure	**-**	**167,000,000.00**	**127,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13100123008800	Purchase of 14No operational vehicles to enhance Revenue	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-	-
13100123008300	Procurement of 1No.of JMG (200KVA) generator Yola	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
13100123008700	Purchase of Office Equipment (10 HP Destop Computers, 4 HP Printers and Scanners) in the State	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
13100123008600	Completion of renovation/landscaping of Gombi Revenue Offic	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
13100125001300	Completion of renovation work at Ganye Revenue office	-	12,000,000.00	2,000,000.00	-	-	-	-	-	-	-
13100125001400	Completion of renovation/landscaping of Jimeta Revenue Office	-	15,000,000.00	5,000,000.00	-	-	-	-	-	-	-
13100125001500	Renovation work at Headquarters,Yola	-	20,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100125001600	Completion of renovation/landscaping of Yola Revenue Office	-	15,000,000.00	5,000,000.00	-	-	-	-	-	-	-
022200100100 - Ministry of Commerce											
	Total Capital Expenditure	**9,606,109,838.89**	**21,188,000,000.00**	**23,538,000,000.00**	**11,766,331,731.38**	**20,224,285,090.00**	**(1,240,000,000.00)**	**18,984,285,090.00**	**-**	**19,174,128,000.00**	**19,365,869,400.00**
13100123009500	Furnishing of 2N0.State Raw Material Display Centre	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
13100123010000	Production of Industl. Directory/Copendium of Manufactur Outfits	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
13100123089100	Production of Trade & Investment Directory(10000 Copies)	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
06100124001600	Consultancy fee for the Construction of Shops at Jimeta Shopping Complex in Yola North	-	-	1,200,000,000.00	342,974,209.84	500,000,000.00	500,000,000.00	1,000,000,000.00	-	505,000,000.00	510,050,000.00
13100123009300	Establishment of Garment Industry	-	2,000,000,000.00	-	-	-	-	-	-	-	-
13100123092100	Construction of 1 NO Block of 5 Office in 4 Zonal Trade Offi	-	25,000,000.00	25,000,000.00	-	200,000,000.00	(150,000,000.00)	50,000,000.00	-	50,500,000.00	51,005,000.00
13100124002500	Establishment of 3No. Cottage Industry	-	500,000.00	500,000.00	-	-	-	-	-	-	-
13100124002700	Establishment of Micro Finance Bank	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
13100124002400	Electrification of Jimeta Modern Market in Yola North LGA	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100123009400	Development of Industrial Park in Yola	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-

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13100124002600	Construction of Modern Market at Pella,Ga'anda & Maiha	-	2,000,000,000.00	-	-	-	-	-	-	-	-
13100124033100	Construction of Jimeta Shopping complex	6,983,213,029.91	15,000,000,000.00	15,000,000,000.00	8,098,133,203.07	16,138,009,960.00	-	16,138,009,960.00	-	16,299,390,100.00	16,462,384,100.00
13100124087100	Construction of Yola Market in Yola Town	2,553,582,278.48	2,000,000,000.00	4,800,000,000.00	3,292,028,643.47	786,275,130.00	-	786,275,130.00	-	794,137,900.00	802,079,300.00
13100123009000	Renovation of Mubi Burnt Bricks Industries Ltd in Mubi North LGA	-	10,000,000.00	10,000,000.00	-	-	10,000,000.00	10,000,000.00	-	10,100,000.00	10,201,000.00
13100123010100	Rehabilitation of Yola Office Stationery Factory	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100124002800	Rehabilitation of 1Nos. of Block of Offices at Mubi	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100124030100	Renovation of 3 No. Block at Ministry's Headquarters Yola North	-	-	750,000,000.00	-	500,000,000.00	(450,000,000.00)	50,000,000.00	-	50,500,000.00	51,005,000.00
13100124031100	Furnising of 3 No. Block at Ministry's Headquarters Yola North	-	-	500,000,000.00	-	200,000,000.00	(150,000,000.00)	50,000,000.00	-	50,500,000.00	51,005,000.00
13100123096100	Rehabilitation of Jimeta Modern MarketYola North LGA	-	30,000,000.00	530,000,000.00	-	1,000,000,000.00	(565,000,000.00)	435,000,000.00	-	1,010,000,000.00	1,020,100,000.00
13100123103100	Conduct of Business Premises Census	-	10,000,000.00	10,000,000.00	-	10,000,000.00	30,000,000.00	40,000,000.00	-	10,100,000.00	10,201,000.00
13100123097100	Monitoring and Evauation of Area Commercial Offices	-	3,000,000.00	3,000,000.00	-	75,000,000.00	-	75,000,000.00	-	75,750,000.00	76,507,500.00
13100123010200	Participation in Kaduna, Abuja, Kano, and Enugu trade fairs	69,314,530.50	-	-	-	-	-	-	-	-	-
13100123098100	Organizing of Domestic Trade Fairs and Local Exhibition	-	50,000,000.00	50,000,000.00	6,771,800.00	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
13100125088100	Participation in National and International Trade Fairs	-	-	100,000,000.00	8,654,375.00	100,000,000.00	(50,000,000.00)	50,000,000.00	-	50,500,000.00	51,005,000.00
13100123010500	Part Payment for Equity Participation in Magnesite Company	-	500,000.00	500,000.00	-	-	-	-	-	-	-
13100123099100	Adamawa State Trade Sensitization on Marketing Skill	-	1,000,000.00	1,000,000.00	-	10,000,000.00	10,000,000.00	20,000,000.00	-	10,100,000.00	10,201,000.00
13100125087100	State Committee on Export Promotion	-	-	500,000,000.00	17,769,500.00	500,000,000.00	(450,000,000.00)	50,000,000.00	-	50,500,000.00	51,005,000.00
11100126056100	Establieshment of Digital Industrial Directory/Copendium for Manufacturing Outfits in the State	-	-	-	-	-	25,000,000.00	25,000,000.00	-	-	-
022900100100 - Ministry of Transportation											
	Total Capital Expenditure	**-**	**241,000,000.00**	**853,575,000.00**	**9,950,000.00**	**500,000,000.00**	**(280,000,000.00)**	**220,000,000.00**	**-**	**222,200,000.00**	**224,422,000.00**

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17100123001300	Purchase of 3No. Operational/Patrol Vehicles, 2 Towing Van &	-	50,000,000.00	-	-	-	-	-	-	-	-
13100125030100	Purchase of 5N0. 15-Seater Toyota Bus	-	-	291,750,000.00	-	-	-	-	-	-	-
13100125031100	Purchase of 5N0. 16-Seater Toyota Bus	-	-	320,825,000.00	-	-	-	-	-	-	-
17100123000300	Purchase of 50 No. Buses For Urban & Rural Mass Transit Prog	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
17100123000400	Purchase of 20 No. 18 Seater Hammer Toyota Buses	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
17100123000500	Establishment of Standard Driving School in Yola	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
17100123001000	Perimeter Wall Fencing & Const of Office Block	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
17100123000600	Construction of 10No Bus Stops in Jimeta - Yola Metropolis	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
13100126091100	Renovation of Motor parks in the 3 Senotorial Zone of the State	-	-	-	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
13100126092100	Consultancy for Renovation of Motor parks in the 3 Senotorial Zone of the State	-	-	-	-	50,000,000.00	(30,000,000.00)	20,000,000.00	-	20,200,000.00	20,402,000.00
13100126094100	Construction of Mosque and Church at the Headquarters	-	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
17100123000700	Construction of Modern Motor Parks Mubi North ,Mubi South,Ma	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
17100123000800	Provision of Truck Transit Parks (TTP) & Border Trade information centre (BTIC) at Mubi Ngurore, Sahuda and Jimeta	-	20,000,000.00	20,000,000.00	9,950,000.00	-	-	-	-	-	-
17100123052100	Completion of J/Yola Sunshine Termminus including Landscapng of Prem	-	20,000,000.00	20,000,000.00	-	70,000,000.00	-	70,000,000.00	-	70,700,000.00	71,407,000.00
17100126090100	Landscapng of the Ministry's premises Yola North	-	-	-	-	80,000,000.00	(50,000,000.00)	30,000,000.00	-	30,300,000.00	30,603,000.00
17100126093100	Renovation/Remodelling of the Ministry's existing Structure Yola North LGA	-	-	-	-	250,000,000.00	(200,000,000.00)	50,000,000.00	-	50,500,000.00	51,005,000.00
17100123001200	Renoovation.of VIO hqtrs and 3 zonal offices at Ganye,Mubi &Numan	-	15,000,000.00	65,000,000.00	-	-	-	-	-	-	-
17100123000900	Renovation of Sunshine Terminus and Workshop	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
17100123001100	Establishment of Adamawa State Road Traffick and Transport Management Agency Take-off	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
022905300100 - Adamawa State Transport Board											
	Total Capital Expenditure	**-**	**612,575,000.00**	**212,575,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
17100125000100	Purchase of 5N0. of Toyota Hiace 15-S SR AC P at Adamawa Transport Company	-	291,750,000.00	91,750,000.00	-	-	-	-	-	-	-
17100125000200	Purchase of 5N0. of Toyota Hiace 16-S MR AC P. at Adamawa Transport Company	-	320,825,000.00	120,825,000.00	-	-	-	-	-	-	-
023300100100 - Ministry of Mineral Resources Development											
	Total Capital Expenditure	**-**	**861,000,000.00**	**501,000,000.00**	**-**	**300,000,000.00**	**-**	**300,000,000.00**	**-**	**303,000,000.00**	**306,030,000.00**
21100124000100	Purcahse of Industl Mining Mach & Eqp for Geosurvey of the State	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
21100125000900	Purchase of Geophysical Exploration/Survey eqp: Portable Mineralogy XRD Analyser etc.	-	3,000,000.00	3,000,000.00	-	-	10,000,000.00	10,000,000.00	-	10,100,000.00	10,201,000.00
21100125001000	Geological Exploration for the whole State	-	20,000,000.00	10,000,000.00	-	-	-	-	-	-	-
21100123000100	Establishment of Gemological Centre at Yola	-	30,000,000.00	30,000,000.00	-	-	150,000,000.00	150,000,000.00	-	151,500,000.00	153,015,000.00
21100123000300	Construction of additional 2No.zonal offices at Michika and Numan	-	18,000,000.00	18,000,000.00	-	-	-	-	-	-	-
21100123000400	Construction of 3NO. Zonal Office Mubi, Yola and Ganye	-	30,000,000.00	30,000,000.00	-	-	30,000,000.00	30,000,000.00	-	30,300,000.00	30,603,000.00
21100124000200	Establishment of Chemical Analysis Laboratory	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
21100124000800	Construction of Zonal Office Operations at Mubi, Yola, Numan, Michika and Ganye	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
21100124000700	Renovation of Office Buildings/Pur. Of Office Furniture/Fittings at Yola	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
21100123000200	Establishment of Mineral Res Envir Mgt Committee (MIREMCO)	-	100,000,000.00	100,000,000.00	-	-	80,000,000.00	80,000,000.00	-	80,800,000.00	81,608,000.00
21100124000400	Renewal of exploration licenses	-	133,000,000.00	23,000,000.00	-	-	-	-	-	-	-
21100124000500	Purchase of Transport Equipment & Runing of Mine Ore	-	100,000,000.00	40,000,000.00	-	-	-	-	-	-	-

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21100124000600	Aerial geological Survey of the State	-	135,000,000.00	55,000,000.00	-	-	-	-	-	-	-
21100124043100	Enviromental impact assessment (EIA) and Community Development	-	220,000,000.00	120,000,000.00	-	300,000,000.00	(270,000,000.00)	30,000,000.00	-	30,300,000.00	30,603,000.00
023305200100 - Adamawa State Mining Company											
	Total Capital Expenditure	**7,793,700.00**	**1,437,022,300.00**	**539,022,300.00**	**576,465,539.76**	**-**	**600,000,000.00**	**600,000,000.00**	**-**	**658,738,200.00**	**665,325,600.00**
21100123000900	Purchase of Tippers and Dump Trucks for quarry operations	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
21100123001400	Procurement of 1No. Standby Generator set(60KVA)	-	5,587,000.00	5,587,000.00	-	-	-	-	-	-	-
21100123001000	Purchase of Industrial Mining machines and equipment for Small Scale Mining	-	14,000,000.00	14,000,000.00	-	-	-	-	-	-	-
21100123001200	Purchase of low bed, haib and fork lift for commercial purpose	-	12,059,600.00	12,059,600.00	-	-	-	-	-	-	-
06100126031100	Construction of 1 No. Office Complex of 17 Offices with 2 No. Conference Hall at Yola North LGA	-	-	-	-	-	500,000,000.00	500,000,000.00	-	555,500,000.00	561,055,000.00
06100126041100	Purchase of Office furniture with fittings for the Office Complex at Yola North LGA	-	-	-	-	-	100,000,000.00	100,000,000.00	-	103,238,200.00	104,270,600.00
21100123000500	Building of Office Complex, Furnishing and Office Equipment for the Adamawa Mining Company (AMC)	-	498,805,600.00	100,805,600.00	-	-	-	-	-	-	-
21100123001100	Establishment of Chemical Analysis Laboratory	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
21100123000600	Renovation of Adamawa State Mining Company office Building	-	3,001,500.00	3,001,500.00	-	-	-	-	-	-	-
21100123000700	Cost of Geopysical Survey, Geochemical analysis, Revenue estimate and Feasibility studies of five Mineral types and Gem stones	7,793,700.00	686,968,000.00	186,968,000.00	576,465,539.76	-	-	-	-	-	-
21100123000800	Cost of new exploration licences/Renewal of existing licences and ground rent	-	65,000,000.00	65,000,000.00	-	-	-	-	-	-	-

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21100123001300	Enviromental impact assessment (EIA) and Community Development at Guyuk, Fufore, Mayo Belwa, Ganye, Demsa, Jada and Gombi	-	11,350,600.00	11,350,600.00	-	-	-	-	-	-	-
21100123001500	0	-	132,250,000.00	132,250,000.00	-	-	-	-	-	-	-
023400100100 - Ministry of Works											
	Total Capital Expenditure	**57,892,177,914.49**	**87,036,000,000.00**	**127,811,000,000.00**	**93,705,368,705.69**	**117,312,306,430.00**	**1,200,000,000.00**	**118,512,306,430.00**	**-**	**105,912,243,100.00**	**106,960,238,200.00**
17100123006100	Procurement of 1No. 10 tone Mercedez Truck crane lorry.	-	40,000,000.00	40,000,000.00	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
17100123059100	Purchase of Bucket crane and Utility vehicle for monitoring and maintainance.	-	40,000,000.00	40,000,000.00	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
14100125029100	Purchase & Installation Solar Electricity across the State	-	1,000,000,000.00	750,000,000.00	1,068,206,836.29	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
17100125003500	Provision for Retrofiting, Redesign of integrated solar Street light in Adamawa State	-	1,000,000,000.00	750,000,000.00	53,373,962.63	-	-	-	-	-	-
09100125010100	Construction of Storm water drains at Magaji unit in Yola South LGA	-	300,000,000.00	300,000,000.00	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
14100125141100	Consultancy Servicers for setting up Adamawa State intergraded Energy policy document/implementation and Electrical Act	-	250,000,000.00	250,000,000.00	198,814,463.30	39,762,900.00	-	39,762,900.00	-	40,160,600.00	40,562,300.00
14100126003100	Construction and Rehabilitation of Electrical infrastructure from Uba to Madagali and Envirous	-	-	-	-	1,500,000,000.00	-	1,500,000,000.00	-	1,515,000,000.00	1,530,150,000.00
17100122000200	Construction of Kaduna street (0.22km)	5,000,000.00	-	-	-	-	-	-	-	-	-
17100122000300	Construction of Lusaka street (0.23km)	10,000,000.00	-	-	-	-	-	-	-	-	-
17100122000400	Construction of Abeokuta street in jimeta- (130m)	10,000,000.00	-	-	-	-	-	-	-	-	-
17100122000500	Construction of Ndaforo Street in Jimeta- (230m)	10,000,000.00	-	-	-	-	-	-	-	-	-
17100122000600	Construction of Benue Street (0.8km)	6,059,016.40	-	-	-	-	-	-	-	-	-
17100122000700	Construction of Falu Road Karewa , Yola North	10,000,000.00	-	-	-	-	-	-	-	-	-
17100122000800	Construction of Lagos Crescent, Jimeta (0.5km)	10,000,000.00	-	-	-	-	-	-	-	-	-

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17100122000900	Constr.of Jambutu Street & Mambila Street Yola North (0.6km)	10,000,000.00	-	-	-	-	-	-	-	-	-
17100122001000	Construction of Mafia By-Pass and Fall-out drain (1.20km)	57,560,704.79	-	-	-	-	-	-	-	-	-
17100122001100	Construction of Demsa Township Road (2km)	29,528,298.05	-	-	-	-	-	-	-	-	-
17100122001300	Construction of Total Junction Fly-over Jimeta	120,133,120.46	-	-	-	-	-	-	-	-	-
17100122001400	Construction of Bekaji Estate Roads (10km)	159,883,855.81	-	-	-	-	-	-	-	-	-
17100122001500	Construction of Njobbore Road off Vinkl (2.5km)	135,545,247.57	-	-	-	-	-	-	-	-	-
17100122001800	Constr of Lamurde township roads (3km)	19,337,629.95	-	-	-	-	-	-	-	-	-
17100122001900	Construction of Mampaya road in Uba Town (2.5km)	254,559,312.52	-	-	-	-	-	-	-	-	-
17100122002000	Construction of Gulak Townships Roads (5km)	74,571,008.84	-	-	-	-	-	-	-	-	-
17100122002200	Construct. of NYSC Orientation Camps Road	133,499,470.26	-	-	-	-	-	-	-	-	-
17100122002300	Construction of Maiha-Fulbere-Zhediniyi-Pella Rd-39.58km	135,337,772.01	-	-	-	-	-	-	-	-	-
17100122002400	Design & Construction of 1st Fly-Over at Police roundabout- Retention (5% payment to Contarctor after a project has been certified by the Implementing MDA)	45,155,001.00	-	-	-	-	-	-	-	-	-
17100122002500	Design and Construction of Mubi By Pass - (11.90km)	71,102,883.12	-	-	-	-	-	-	-	-	-
17100122003200	Reconstruction of Bachure road (3.0km)	10,000,000.00	-	-	-	-	-	-	-	-	-
17100122005000	Construction of Guyuk Township Roads - Retention (5% payment to Contarctor after a project has beencertified by the Implementing MDA)	34,775,001.79	-	-	477,392,102.61	-	-	-	-	-	-
17100122017100	Construction of Hong Township Roads (2km)	199,727,029.23	-	-	-	3,000,000,000.00	(1,000,000,000.00)	2,000,000,000.00	-	2,020,000,000.00	2,040,200,000.00
17100123001600	Construction of Vinikilang Road (0.11km)	28,937,909.48	-	-	-	-	-	-	-	-	-
17100123001700	Construction of Weekly Scope Road & Links (2.5km)	14,226,038.86	-	-	-	-	-	-	-	-	-
17100123001900	Construction of Zumo road Yola Town(0.75km) Yola South LGA	28,298,306.03	-	-	-	-	-	-	-	-	-

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17100123002000	Construction of Michika Township roads	34,055,418.92	-	-	-	-	-	-	-	-	-
17100123002300	Construction of Mbamba Street Yola (0.5km)	43,293,306.03	-	-	-	-	-	-	-	-	-
17100123002400	Construction of Doctor's Quarter Road Yola (1.6Km)	43,293,306.03	-	-	-	-	-	-	-	-	-
17100123002600	Construction of Sarkin Kano Aliyu Road (1.0km)	-	450,000,000.00	950,000,000.00	684,261,654.11	-	-	-	-	-	-
17100123002900	Construction of Ribadu square roads	54,332,423.77	-	-	-	-	-	-	-	-	-
17100123003000	Construction of Madagali township roads (10km)	550,000,000.00	100,000,000.00	100,000,000.00	83,644,109.29	-	-	-	-	-	-
17100123003300	Construction of Mubi South Township roads (10km)	1,039,664,781.47	-	-	-	-	138,300,000.00	138,300,000.00	-	-	-
17100123003400	Construction of roads in 1000 housing units Estate, Malkohi, (Road Network) Yola South LGA	1,947,783,171.74	125,000,000.00	125,000,000.00	174,276,915.97	-	-	-	-	-	-
17100123003600	Completion of Kiri Junction-Kiri -Shelleng Road (37.5km)	137,846,154.01	-	-	-	-	-	-	-	-	-
17100123003700	Reconstruction of Yolde Pate Road (4.5km) On-going	83,875,657.15	-	-	-	-	-	-	-	-	-
17100123004000	Reconstruction of Old Gombi Road	-	31,000,000.00	31,000,000.00	-	-	-	-	-	-	-
17100123004200	Mubi Roundabout Flyover	4,661,877,753.70	500,000,000.00	500,000,000.00	500,000,000.00	-	93,630,000.00	93,630,000.00	-	-	-
17100123004400	Completion of Gombi-Ga'anda road – 36Km	-	1,000,000,000.00	1,000,000,000.00	902,133,861.58	-	-	-	-	-	-
17100123005100	Construction of Michika-Mararraba Garta-Kamale (20km)	1,200,000,000.00	5,000,000,000.00	9,500,000,000.00	7,887,300,553.18	1,869,433,320.00	-	1,869,433,320.00	-	1,888,127,700.00	1,907,009,000.00
17100123005200	Construction of Philip-Maken Extention and Links	100,495,034.34	-	-	-	-	-	-	-	-	-
17100123005400	Construction of Mildo-Sukur - 16Km, Bakin Dutse-Maggar& others	1,595,719,872.81	-	-	-	-	-	-	-	-	-
17100123006200	Dualization of Ahmadu Bello Way	37,228,631.57	-	-	-	-	-	-	-	-	-
17100123006900	Construction of 3 span Bridge at wuro Ngayandi along Michika- Maiduguri High Way	572,758,873.69	45,000,000.00	45,000,000.00	20,169,738.70	-	-	-	-	-	-
17100123007000	Construction of Malamre clinic road	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-	-
17100123022100	Construction of Girei-Pariya-Wurobokki-Malabu road with a spur (5km)	-	4,000,000,000.00	4,000,000,000.00	2,370,605,156.71	2,675,716,950.00	(600,000,000.00)	2,075,716,950.00	-	2,096,474,200.00	2,117,439,000.00
17100123047100	Construction of Kofare Road Network – 31Km	-	4,800,000,000.00	4,800,000,000.00	-	5,378,000,000.00	7,100,000,000.00	12,478,000,000.00	-	4,421,780,000.00	4,465,997,800.00

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17100123053100	Construction of Federal Housing Road Network (15km)	10,000,000,000.06	6,000,000,000.00	9,200,000,000.00	9,200,000,000.00	656,634,560.00	-	656,634,560.00	-	663,201,000.00	669,833,100.00
17100123057100	completion of muchalla bridge in mubi north	-	40,000,000.00	40,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
17100123067100	Construction of Adamawa Supper Highway (from Welcome to Yola to Rumde Killa to AA Lawan 20 km)	19,139,789,445.02	15,000,000,000.00	25,000,000,000.00	24,747,626,741.50	15,571,635,030.00	(2,500,000,000.00)	13,071,635,030.00	-	15,222,351,400.00	15,374,575,000.00
17100124000800	Construction of Sokoto Street in Mubi 1.2Km	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-	-
17100124001500	Construction of Terminus Street in Jimeta	600,000,000.00	-	-	-	-	-	-	-	-	-
17100124001600	Construction of Makurdi Street in Jimeta	2,500,000,000.00	-	-	-	-	-	-	-	-	-
17100124002000	Construction of Hajj Camp Road (1.0Km)	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-	-
17100124002500	Reconstruction of Sabon Gari Mildu-Sukur Road	-	4,000,000,000.00	6,600,000,000.00	5,210,681,203.56	-	-	-	-	-	-
17100124002600	Construction of Yolde Pate-Moddire road	29,758,347.71	-	-	-	-	-	-	-	-	-
17100124002700	Construction of Jada Road in Karewa GRA	-	120,000,000.00	120,000,000.00	-	-	-	-	-	-	-
17100124002800	Construction of Waziri Street	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
17100124002900	Construction of Abdullahi Bashir Road in Jimeta	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
17100124003000	Construction of Bole in Jimeta	46,293,289.57	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
17100124003200	Construction of Bekaji Dual Carriageway in Jimeta	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
17100124003300	Construction of Gasol Street in Karewa	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
17100124003400	Construction of Gumti road in Jimeta	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-	-
17100124003500	Construction of Chalawa Road in Jimeta	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
17100124003600	Construction of Hamman Yero Road in Jimeta	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
17100124003900	Construction of LCCN Road to Ganye Gate on Jada Mbulo at Ganye LGA	-	600,000,000.00	600,000,000.00	-	-	-	-	-	-	-
17100124007000	Maintenance of Gamu Bridge Ganye Towngo Road	294,896,067.40	300,000,000.00	300,000,000.00	-	-	-	-	-	-	-
17100124062100	Construction of Kirchinga Road In Michika LGA	-	2,000,000,000.00	3,100,000,000.00	2,794,546,776.39	1,944,019,110.00	(1,500,000,000.00)	444,019,110.00	-	1,963,459,400.00	1,983,094,000.00
17100125003000	Completion of Mubi-Maiha Road 26KM Maiha LGA	-	1,000,000,000.00	750,000,000.00	-	-	-	-	-	-	-

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17100125003100	Construction of Road Network at State Polytechnic Yola North	-	600,000,000.00	450,000,000.00	-	1,000,000,000.00	(500,000,000.00)	500,000,000.00	-	505,000,000.00	510,050,000.00
17100125003200	Construction of Wayam Ring Road in Numan LGA	-	600,000,000.00	450,000,000.00	-	-	-	-	-	-	-
17100125003300	Construction/Expension of concrete storm water drain from FGGC to behind the airforce comprehensive secondary school	-	2,900,000,000.00	2,900,000,000.00	2,900,000,000.00	-	42,290,000.00	42,290,000.00	-	-	-
17100125003600	Reconstruction of Jada-Mbulo-Ganye and Yabbi Bridge in Ganye LGA	-	300,000,000.00	1,725,000,000.00	-	-	-	-	-	-	-
17100125005100	Construction of Rural Road from Kojoli to Koma with 2 main bridges Mayo Kila and Mayosanche Jada LGA - Leko/Koma Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125011100	Construction of of Old Demsa Road to Sabon Layi in Demsa LGA - Demsa Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125012100	Construction of 18km Road from Kaya, Kubu, Kuda to Mbutiku in Madagli LGA - Madagli Constiuency	-	48,000,000.00	48,000,000.00	-	2,500,000,000.00	2,500,000,000.00	5,000,000,000.00	-	2,525,000,000.00	2,550,250,000.00
17100125013100	Construction of 30Km Road from Yolde Pate to Yadim in Fufore LGA - Vere Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125014100	Construction of 4.5Km Road Daware Road , Fufore LGA - FuforeConstiutency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125015100	Construction of Nasarawo Jereng Township Roads (7.05Km) in Mayo Belwa - Nasarawo/Binyeri Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125016100	Construction of Road from T-Junction in Sabo Gari to St. Garvin Church in Verre in Mayo Belwa - Mayo Belwa Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125017100	Construction of Rural Road 6km from Jan Number to Gashala Kofam in Hong LGA - Uba/Gaya Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-

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17100125018100	Constructionof 35km Road Bazza to Zah in Michika LGA - Michika Constiuency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125019100	Constuction of T-Junction Road from Gella - Mujara in Mubi South LGA Mubi South Constituency)	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125029100	Construction of 5.2 KM New Mubi bye-pass Road to Tike in Mubi South LGA	-	-	1,200,000,000.00	-	3,000,000,000.00	-	3,000,000,000.00	-	3,030,000,000.00	3,060,300,000.00
17100125030100	Construction of 24KM Road from Maiha to Mubi in Maiha LGA	-	-	10,000,000,000.00	5,994,758,466.90	8,992,137,710.00	-	8,992,137,710.00	-	9,082,059,100.00	9,172,879,700.00
17100125033100	Construction of Weekly Scope Road 3km	-	-	1,000,000,000.00	-	-	-	-	-	-	-
17100125034100	Construction of Shuwa Bridge in Madagali LGA	-	3,400,000,000.00	3,400,000,000.00	3,149,917,472.10	959,121,090.00	-	959,121,090.00	-	968,712,400.00	978,399,600.00
17100125035100	Construction of Hyembula Bridge in Madagali LGA	-	1,900,000,000.00	1,900,000,000.00	1,430,185,380.10	500,316,930.00	-	500,316,930.00	-	505,320,100.00	510,373,400.00
17100125036100	Construction of Maiha Township Roads - 5Km, Maiha LGA	-	1,000,000,000.00	3,500,000,000.00	2,298,496,633.11	2,223,115,970.00	(500,000,000.00)	1,723,115,970.00	-	2,245,347,200.00	2,267,800,700.00
17100125037100	Reconstruction of Internal Roads Army Barracks - 3.5Km, Yola North	-	600,000,000.00	2,250,000,000.00	971,739,971.32	1,457,609,960.00	-	1,457,609,960.00	-	1,472,186,100.00	1,486,908,000.00
17100125039100	Construction of Palam Road in Madagali LGA - 9Km, Madagali LGA	-	2,000,000,000.00	3,700,000,000.00	3,198,425,772.29	2,331,929,040.00	(1,700,000,000.00)	631,929,040.00	-	2,355,248,400.00	2,378,800,900.00
17100125040100	Completion of Mararaban Dumne 25km Song LGA	-	2,600,000,000.00	1,950,000,000.00	-	1,500,000,000.00	-	1,500,000,000.00	-	1,515,000,000.00	1,530,150,000.00
17100125042100	Reconstruction of Road Network in MAU Teaching Hospital Yola South	-	400,000,000.00	300,000,000.00	-	1,000,000,000.00	(500,000,000.00)	500,000,000.00	-	505,000,000.00	510,050,000.00
17100125043100	Construction of Mubi-Gude-Gella Road in Mubi South – 16Km	-	4,000,000,000.00	3,500,000,000.00	-	3,000,000,000.00	-	3,000,000,000.00	-	3,030,000,000.00	3,060,300,000.00
17100125088100	Construction of Guyuk Township Roads Phase III - 2.5km	-	-	-	-	2,000,000,000.00	-	2,000,000,000.00	-	2,020,000,000.00	2,040,200,000.00
17100125101100	Construction of Jada Township Roads - 4.5km	-	-	-	-	2,500,000,000.00	-	2,500,000,000.00	-	2,525,000,000.00	2,550,250,000.00
17100125102100	Construction of Numan Township Roads Phase III - 4km	-	-	-	-	3,000,000,000.00	-	3,000,000,000.00	-	3,030,000,000.00	3,060,300,000.00
17100126002100	Construction of internal road in Mubi New Tike 2km in Mubi south LGA	-	-	-	-	1,000,000,000.00	-	1,000,000,000.00	-	1,010,000,000.00	1,020,100,000.00

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17100126004100	Dualiazation of Jimeta Bye 5km in Yola North LGA	-	-	-	-	5,500,000,000.00	1,500,000,000.00	7,000,000,000.00	-	5,050,000,000.00	5,100,500,000.00
17100126069100	Construction of Internal roads in ADAMAWA State University New Campus Mubi North	-	-	-	-	2,000,000,000.00	-	2,000,000,000.00	-	2,020,000,000.00	2,040,200,000.00
17100126070100	Construction of Dougire GRA Road network Yola North	-	-	-	-	3,000,000,000.00	(2,000,000,000.00)	1,000,000,000.00	-	1,010,000,000.00	1,020,100,000.00
17100126073100	Rehabiliatation of Jada Kojoli Road 36Km Jada LGA	-	-	-	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
17100126075100	Construction of Road network and Car Parking in Adamawa State Stadium Yola North	-	-	-	-	2,000,000,000.00	-	2,000,000,000.00	-	2,020,000,000.00	2,040,200,000.00
17100126078100	Construction of double cell culvert in Jada LGA	-	-	-	-	122,000,000.00	-	122,000,000.00	-	123,220,000.00	124,452,200.00
17100126080100	Construction of 4 span Bridge across River Betso in Mubi North LGA	-	-	-	-	1,000,000,000.00	-	1,000,000,000.00	-	1,010,000,000.00	1,020,100,000.00
17100126086100	Construction of Chikila Road 8.4km in Guyuk LGA	-	-	-	-	3,000,000,000.00	-	3,000,000,000.00	-	3,030,000,000.00	3,060,300,000.00
17100126089100	Construction of Hildi Road in Hong LGA 2.5km	-	-	-	-	4,000,000,000.00	(1,000,000,000.00)	3,000,000,000.00	-	3,030,000,000.00	3,060,300,000.00
17100126112100	Construction of Double cell culvert Jada LGA (GDP Jada)	-	-	-	-	122,000,000.00	-	122,000,000.00	-	123,220,000.00	124,452,200.00
17100126115100	Construction of Jabbi Lamba - Tambo Road 27Km and 3No. Bridges in Girei LGA	-	-	-	-	3,000,000,000.00	-	3,000,000,000.00	-	3,030,000,000.00	3,060,300,000.00
17100123006400	Construction of Samunaka Storm Water Drainages	900,000,000.00	-	-	-	-	-	-	-	-	-
17100123006500	Reclaiming and embankment Protection of Choci Bridge along Yola road	14,316,669.25	-	-	-	-	-	-	-	-	-
17100123006800	Construction of Gulak Storm Water Drain Phase II	-	1,200,000,000.00	200,000,000.00	-	-	-	-	-	-	-
17100124001900	Supply and Installation of integrated stand alone solar streetlight along majors streets in Urban Areas within the state.	1,422,122,535.16	-	-	-	-	-	-	-	-	-
17100122002700	Reconstruction of Nepa road, Jimeta (2.3km)	10,000,000.00	-	-	-	-	-	-	-	-	-
17100122002900	Rehabilitation of Road Network in Yola Abbatior	80,472,524.78	-	-	-	-	-	-	-	-	-

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17100122003000	Rehabilitation of Old Access Road to Gov't House Yola and Links	10,000,000.00	-	-	-	-	-	-	-	-	-
17100122003100	Rehablitation of Urban Township Roads in the State	208,927,292.28	3,000,000,000.00	5,500,000,000.00	6,144,396,240.38	19,085,549,090.00	2,625,780,000.00	21,711,329,090.00	-	15,389,217,400.00	15,531,981,500.00
17100123003500	Rehabilitation and Expansion of Yola Bypass road (5.5km)	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
17100123004300	Reconstruction of Sebore-Tola Binyeri road – 36Km	-	3,000,000,000.00	1,000,000,000.00	-	-	-	-	-	-	-
17100124059100	Rehabilitation/Expansion of 3km road (Galadima Aminu Way)	5,000,000,000.00	8,500,000,000.00	10,700,000,000.00	10,264,566,401.32	670,478,910.00	-	670,478,910.00	-	677,183,700.00	683,955,600.00
01010123003100	Renovation of Cattle markets in 3 sanetarial zones for (ADAS) programme in the State	2,292,987,983.45	165,000,000.00	165,000,000.00	161,148,293.74	-	-	-	-	-	-
09100124058100	Construction of Storm water drains in the State (Ecological Fund Projects)	1,094,790,213.54	1,200,000,000.00	1,200,000,000.00	68,699,998.61	2,000,000,000.00	(1,000,000,000.00)	1,000,000,000.00	-	1,010,000,000.00	1,020,100,000.00
17100123039100	Consultancy for Design and Supervision	522,361,554.87	750,000,000.00	750,000,000.00	750,000,000.00	782,845,860.00	-	782,845,860.00	-	790,674,400.00	798,581,200.00
023400400100 - Adamawa State Road Maintenance Agency											
	Total Capital Expenditure	**-**	**130,000,000.00**	**80,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
17100125004000	Rehabilitation/Maintenanc e of state Roads	-	100,000,000.00	50,000,000.00	-	-	-	-	-	-	-
17100123007300	Maintenance, overhaul and repairs of machines and Equipment	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
023400500100 - Ministry of Energy Development											
	Total Capital Expenditure	**-**	**150,000,000.00**	**112,500,000.00**	**-**	**3,550,000,000.00**	**-**	**3,550,000,000.00**	**-**	**3,585,500,000.00**	**3,621,355,000.00**
11100125018100	Provision of CCTV Cameras in selected locations across the Strate.	-	150,000,000.00	112,500,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
17100126074100	Solar Street light 7.5km in Yola North LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
17100126084100	Construction of 132kv Transmission Towers and Power lines from Wuro Ngyandi to Gulak	-	-	-	-	3,000,000,000.00	-	3,000,000,000.00	-	3,030,000,000.00	3,060,300,000.00
023600100100 - Ministry of Culture and Tourism											
	Total Capital Expenditure	**-**	**270,000,000.00**	**5,398,702,700.00**	**3,478,286,130.07**	**2,150,416,510.00**	**-**	**2,150,416,510.00**	**-**	**2,171,920,700.00**	**2,193,640,000.00**
13100123010600	Contruction of Kiri Holiday Resort	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
13100125077100	Construction of Adamawa State Amusement Park, Yola North LGA	-	-	5,128,702,700.00	3,478,286,130.07	2,150,416,510.00	-	2,150,416,510.00	-	2,171,920,700.00	2,193,640,000.00
13100124003200	Renovation of Arts Theater Auditorium	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-

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13100124003300	Rehabilitation of State Capital Amusement Park, Yola North LGA	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
13100124003500	Renovation of Numan Motel, Numan LGA	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
13100124003700	Rehabilitation of Sukur world heritage, Madagali LGA	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-	-
13100124003400	Renovation of Jimeta awareness park Yola North Lga	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-	-
13100124003600	Development of Tourism master plan Yola North	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-	-
023600300100 - Adamawa State Agency for Museum and Monuments (ASAMM)											
	Total Capital Expenditure	**-**	**60,000,000.00**	**60,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13100123010900	Purchase of Artifact/Antiquities	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
13100123010700	Construction of Hall of Fame Museum Complex at Yola	-	22,000,000.00	22,000,000.00	-	-	-	-	-	-	-
13100123010800	Construction of 3No. Palace Museum at Mubi, Ganye and Numan	-	24,000,000.00	24,000,000.00	-	-	-	-	-	-	-
13100124003800	Construction of 1NO Block of 5NO Offices with WASH facilities at H/quarter	-	12,000,000.00	12,000,000.00	-	-	-	-	-	-	-
023600400100 - Arts Council											
	Total Capital Expenditure	**-**	**280,000,000.00**	**280,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13100124003900	Construction of administrative block at head quarter	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
13100124004300	Construction of public toilet at head quarter	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
13100124004000	Renovation of closed theater auditorium at head quarter	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100124004100	Renovation of council offices at head quarter	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
13100124004200	Renovation of open theater at head quarter	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-	-
023605200100 - Hotel and Tourism Board											
	Total Capital Expenditure	**-**	**370,000,000.00**	**102,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13100125001800	Purchase Of 3 No.Toyota Hilux 4.0 (2024 model), Yola North Lga	-	150,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100125002200	Purchase of Office Furniture for Hotel and Toursm furnishing in the State Capital Yola North LGA	-	80,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100125001700	Purchase Of 3 No. HP Desktop Computers (Core i5),in the State	-	10,000,000.00	5,000,000.00	-	-	-	-	-	-	-

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13100123011200	Construction of international peace park at pella junction Hong, premilinary works, site acquisition survey, Design /BQ preparation, IEA report preparation	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100123011100	Construction of 50 Bedroom Mubi Hotel : premilinary works, site acquisition survey, design/BOQ Preparation , IEA report Preparation	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
13100125002000	Renovation of Catering Rest House in Ganye LGA	-	15,000,000.00	5,000,000.00	-	-	-	-	-	-	-
13100125032000	Renovation of Catering Rest House in Song LGA	-	15,000,000.00	2,000,000.00	-	-	-	-	-	-	-
13100125001900	Renovation of Numan Motel Numan LGA	-	20,000,000.00	5,000,000.00	-	-	-	-	-	-	-
13100123011000	Renovation of Yola International Hotel (including Furnishing)	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
13100125002100	Construction of Amusement park in Gulak, Madagali LGA	-	20,000,000.00	5,000,000.00	-	-	-	-	-	-	-
023800100100 - Ministry of Budget and Economic Planning											
	Total Capital Expenditure	**2,490,000.00**	**10,488,856,100.00**	**4,446,718,400.00**	**33,315,000.00**	**1,002,500,000.00**	**3,391,887,840.00**	**4,394,387,840.00**	**50,000,000.00**	**41,412,525,000.00**	**41,826,650,500.00**
13100124046100	Purchase of Office Funitures to Ministry of Budget and Economic Planning to furnish Budget Exerminers, Analyst & ICT Offices	-	157,500,000.00	57,500,000.00	-	57,500,000.00	-	57,500,000.00	-	58,075,000.00	58,655,800.00
13100124047100	Provision of office equipment for the coordination of Nutrition Support Programme in the State	-	721,350,000.00	100,218,400.00	-	50,000,000.00	-	50,000,000.00	50,000,000.00	50,500,000.00	51,005,000.00
04010225050103	Purchase and Installation of Laboratory Equipments and Other medical Items for Medical Students at Modibbo Adama Universty Teaching Hospital (Adamawa State Government Support)	-	-	304,374,595.00	-	-	-	-	-	-	-
11100125050100	Puchase and Installation of ICT Infrastructure for the Digitalisation of e-Budgeting in the State	-	-	150,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
11100126001100	Provision to support the implemantation of Fiscal Transperancy (OGP)	-	-	-	-	60,000,000.00	-	60,000,000.00	-	60,600,000.00	61,206,000.00

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13100124005900	Provision for Update and Printing of State Development plan	-	42,000,000.00	42,000,000.00	-	-	-	-	-	-	-
13100124048100	Provision to Develop and coordinate State Economic, Social Development Plans and Policies including Collaboration with Natinonal and Internatioal partners in Planning Issues (Plans & Policies Devel).	-	105,000,000.00	55,000,000.00	-	55,000,000.00	-	55,000,000.00	-	55,550,000.00	56,105,500.00
13100124050100	Provision for State Development Plan - Coordination and Programme Support	-	52,500,000.00	52,500,000.00	-	52,500,000.00	-	52,500,000.00	-	53,025,000.00	53,555,300.00
13100124053100	Reasearch and Analysis of Adamawa State GDP	-	126,000,000.00	6,000,000.00	-	6,000,000.00	-	6,000,000.00	-	6,060,000.00	6,120,600.00
13100124054100	Provision for Preparation of State Medium - Term Sector Strategy (MTSS)	-	21,000,000.00	21,000,000.00	6,815,000.00	21,000,000.00	-	21,000,000.00	-	21,210,000.00	21,422,100.00
13100124057100	Provision for Preparation of State Fiscal Strategy Paper(FSP)	-	21,000,000.00	21,000,000.00	-	21,000,000.00	-	21,000,000.00	-	21,210,000.00	21,422,100.00
13100124058100	Provision for Preparation of State Annual Budgets	-	84,000,000.00	84,000,000.00	15,000,000.00	84,000,000.00	-	84,000,000.00	-	84,840,000.00	85,688,400.00
13100124060100	Provision for the conduct of Citizens engagement town Hall Meeting	-	73,000,000.00	73,000,000.00	11,500,000.00	73,000,000.00	-	73,000,000.00	-	73,730,000.00	74,467,300.00
13100126001100	Provision for the Preparation of Long Term/Short term Development Plans	-	-	-	-	42,000,000.00	-	42,000,000.00	-	42,420,000.00	42,844,200.00
13100126002100	Preparation of Citizen Budget	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
13100124005100	Purchase of Accounting/Budget softaware - NG-CARES Programme	-	105,000,000.00	55,000,000.00	-	55,000,000.00	-	55,000,000.00	-	55,550,000.00	56,105,500.00
13100124049100	Provision for Coordination of Economic Development activities with Natinonal and Internatioal Cooperation/partners.	-	157,500,000.00	57,500,000.00	-	57,500,000.00	-	57,500,000.00	-	58,075,000.00	58,655,800.00
13100124052100	Provision for Annual Evaluation MDAs of Service Charter	-	31,500,000.00	31,500,000.00	-	31,500,000.00	-	31,500,000.00	-	31,815,000.00	32,133,200.00
13100124056100	Provision for Quarterly MDA Budget reviewed meetings / performance and report	-	52,500,000.00	52,500,000.00	-	52,500,000.00	-	52,500,000.00	-	53,025,000.00	53,555,300.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
13100124055100	Capacity Building for Ministry of Budget and Economic Planning on state project Monitoring	2,490,000.00	84,000,000.00	84,000,000.00	-	84,000,000.00	-	84,000,000.00	-	84,840,000.00	85,688,400.00
13100125010100	Contingency Funds For capital Expenditure in the State	-	8,655,006,100.00	3,199,625,405.00	-	-	3,391,887,840.00	3,391,887,840.00	-	40,400,000,000.00	40,804,000,000.00
023800200100 - Adamawa State Planning Commission											
	Total Capital Expenditure	**79,370,000.00**	**225,000,000.00**	**215,000,000.00**	**74,038,721.50**	**280,000,000.00**	**-**	**280,000,000.00**	**40,000,000.00**	**282,800,000.00**	**285,628,000.00**
06100126020100	Purchase of Office Equipment in the Executive Chairman of ASPC in the State	-	-	-	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
06100126021100	Renovation of Adamawa State Planning Commission Office in the State	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
13100123011700	Provision for the conduct of Reasearch and Analysis of Adamawa State GDP	5,000,000.00	-	-	-	-	-	-	-	-	-
13100123122100	Purchase of policy document for Gander base violence - UNFPA	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	55,000,000.00	-	55,000,000.00	-	55,550,000.00	56,105,500.00
13100123126100	Provision for Update and Printing of State Development plan	5,900,000.00	20,000,000.00	20,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
13100125002300	Provision of Support for National Council of Development Planning/CoP (annual) Yola North LGA	-	20,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100123114100	Provision for Websit Subscription and upgrade - ASPC.	-	20,000,000.00	20,000,000.00	2,528,437.50	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
13100123011600	Provision for Annuql Evaluation of MDAs Service Charter	9,470,000.00	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
13100123115100	Provision for Food and Nutrition coodination in the State	-	10,000,000.00	10,000,000.00	10,000,000.00	20,000,000.00	-	20,000,000.00	20,000,000.00	20,200,000.00	20,402,000.00
13100123125100	Monitoring and Evaluation of on-going State Projects and new projects in the Approved budget	7,000,000.00	20,000,000.00	20,000,000.00	1,120,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
13100123127100	Provision for Citizen Led Project Monitoring and Transperancy (Eyes and Eears Open Governance)	2,000,000.00	40,000,000.00	40,000,000.00	10,390,284.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
13100126057100	Monitoring and Evaluation for Nutrition 774 Multisectorial Coordination	-	-	-	-	20,000,000.00	-	20,000,000.00	20,000,000.00	20,200,000.00	20,402,000.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
13100124045100	Provision to Support for NGCARES Projects (SCCU/SCSC)	-	30,000,000.00	30,000,000.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
023800400100 - Adamawa State Bureau of Statistics											
	Total Capital Expenditure	**11,599,240.00**	**459,280,000.00**	**459,280,000.00**	**28,752,500.00**	**185,000,000.00**	**-**	**185,000,000.00**	**-**	**186,850,000.00**	**188,718,500.00**
13100123074100	Purchase of 40No. Computer Aided Personal Interview (CAPI) T in the State	-	9,300,000.00	9,300,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
13100123138100	Purchase of 15No. Desktop and 30No. Laptop computers for ASBS State Capital	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
13100123013200	Design and Preliminary work at the SBS Headquarters	-	22,000,000.00	22,000,000.00	-	-	-	-	-	-	-
13100123014500	Design and preliminary work on 9N0. Blocks of zonal Statistical offices with 7No. Offices each in the 3 Senatorial district in the State	-	6,300,000.00	6,300,000.00	-	-	-	-	-	-	-
11100123134100	Purchase of hardware accessories for Data Bank/Data	-	5,750,000.00	5,750,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
11100123144100	Provision of LAN / Wireless Networking of SBSHQ and zonal offices State wide	-	7,000,000.00	7,000,000.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,060,300.00
13100125026100	Construction of database cloud computing service for data collection e.g Kobocollect toolboox, and Survey Solution, Yola North	-	4,800,000.00	4,800,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
13100123139100	Renovation of State Bureau of Statistics Office	-	30,000,000.00	30,000,000.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,080,400.00
13100123135100	Production of Statistical Publications	-	42,000,000.00	42,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
13100123136100	Research, development and methodologyin new and existing fie	11,599,240.00	21,000,000.00	21,000,000.00	18,400,500.00	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
13100123143100	Conduct of Statistical surveys	-	160,000,000.00	160,000,000.00	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
13100125002500	Formation and Bi-annual State Consultative Committee on Statistics (SCCS) Meetings in the State	-	13,000,000.00	13,000,000.00	-	-	-	-	-	-	-
13100125024100	Conducting State Gross Domestic Product (SGDP) including State Labour Force Surveys (SLFS)	-	85,100,000.00	85,100,000.00	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00

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11100123013100	Computerization of State Operations (Human Resource Managem	-	5,500,000.00	5,500,000.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,060,300.00
11100123014100	leasing of assorted software application for data collection and analysis (ASBS) Headquarters state capital	-	10,280,000.00	10,280,000.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,080,400.00
11100123033100	Purchase of Internet facilities and subscription (GSM Platf	-	1,650,000.00	1,650,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
11100123037100	Design and development of ASBS official website	-	5,100,000.00	5,100,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
01070623033100	Capacity Building for officer in SBS and PRS in State	-	-	-	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
13100123014200	Capacity Building for officer in SBS and PRS in MDAs	-	10,500,000.00	10,500,000.00	10,352,000.00	-	-	-	-	-	-
025000100100 - Fiscal Responsibility Commission											
	Total Capital Expenditure	**8,500,000.00**	**695,000,000.00**	**625,000,000.00**	**10,855,758.00**	**120,000,000.00**	**-**	**120,000,000.00**	**-**	**121,200,000.00**	**122,412,000.00**
13100125002700	Establishment of 1No. Offices in each Senatorial Zones in the State	-	80,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100123015000	Provision of 3No. of office toilet for permanent council members	-	55,000,000.00	55,000,000.00	-	-	-	-	-	-	-
13100123014700	Establishment of ICT centre (Headquarter)	8,500,000.00	70,000,000.00	70,000,000.00	-	-	-	-	-	-	-
13100123015100	Provision for Development of template for implementation of FRL at LGA's	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
13100123146100	Provision for Preparation of annual report on the activities of the Commission	-	70,000,000.00	70,000,000.00	2,560,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
13100123149100	Monitoring and Evaluation of the Implementation of State/Loc	-	270,000,000.00	270,000,000.00	4,965,758.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
13100123148100	Capacity building for members/staff/CSOs, OPS etc.	-	120,000,000.00	120,000,000.00	3,330,000.00	60,000,000.00	-	60,000,000.00	-	60,600,000.00	61,206,000.00
025200100100 - Ministry of Water Resources											
	Total Capital Expenditure	**809,085,027.90**	**6,200,000,000.00**	**5,360,000,000.00**	**2,226,429,858.92**	**4,227,012,953.00**	**1,573,958,000.00**	**5,800,970,953.00**	**250,000,000.00**	**5,656,980,900.00**	**5,713,551,100.00**
10100123000900	Procurement of Irrigation water Pumps for dry Season farmers	-	160,000,000.00	160,000,000.00	-	-	-	-	-	-	-

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10100122072100	Development of Soil /Water Laboratory in the State	-	10,000,000.00	10,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
0103026049100 -	NUT.1.FNS. Provision of Sustainable Power for Irrigation in the State (SPIN)	-	-	-	-	200,000,000.00	-	200,000,000.00	200,000,000.00	202,000,000.00	204,020,000.00
01030226041100	Construction of Kuna Dam in Maiha LGA	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
01030226048100	NUT.1.FNS. Procurement of Irrigation water Pumps for dry Season farmers	-	-	-	-	40,000,000.00	-	40,000,000.00	40,000,000.00	40,400,000.00	40,804,000.00
10100122035100	Estab/React of 34No Hydro Gauge Stations on 9 Rivers in State	-	10,000,000.00	10,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
10100122064100	Exten. Services to Water Users Assoc. for Dry Season Farm.in the State	-	10,000,000.00	10,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
10100123001500	Completion of the construction of Small Earth Dam at Magar, Jibro, Guyaku, Gamba, etc - Covid-19 Pandemic	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-	-
10100123012100	Gearing of Water Service Delivery (Bridging gaps in Public water)	784,393,227.90	1,200,000,000.00	1,135,000,000.00	330,147,550.18	227,738,920.00	770,958,000.00	998,696,920.00	-	1,008,683,900.00	1,018,770,800.00
10100123014100	Construction of 1No Small Earth Dams in kukumto in Demsa	-	700,000,000.00	700,000,000.00	-	90,000,000.00	-	90,000,000.00	-	90,900,000.00	91,809,000.00
10100123019100	Construction of Michika Town Dam Michika LGA	-	50,000,000.00	50,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
10100124000500	Expansion of Water Scheme in Gulak, Madagali LGA	24,691,800.00	300,000,000.00	365,000,000.00	437,008,285.49	-	-	-	-	-	-
10100125000400	Driling of 6No. Boreholes in Fufore/Gurin in Fufore LGA (HOA)	-	-	60,000,000.00	60,911,268.86	-	-	-	-	-	-
10100125003100	Construction of 10 No observatory wells in benue river banks in the State	-	100,000,000.00	20,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
10100125006100	Driling of 10No. Boreholes in Michika LGA (HOA)	-	-	100,000,000.00	99,874,412.79	-	-	-	-	-	-
10100125007100	Driling of 3No. Boreholes in Jada/Mbulo Jada LGA (HOA)	-	-	30,000,000.00	26,497,877.60	-	6,000,000.00	6,000,000.00	-	6,060,000.00	6,120,600.00
10100125008100	Driling of 10No. Boreholes in Demsa LGA (HOA)	-	-	100,000,000.00	81,546,583.57	-	20,000,000.00	20,000,000.00	-	20,200,000.00	20,402,000.00
10100125009100	Driling of 5No. Boreholes in Yola North LGA (HOA)	-	-	50,000,000.00	49,259,798.37	-	-	-	-	-	-
10100125010100	Distribution Water Network for Mallamre Quarters in Yola North	-	20,000,000.00	10,000,000.00	-	-	-	-	-	-	-

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10100125011100	Provision and upgrade of water Boaster Stattions from Gude to Gella in Mubi South	-	600,000,000.00	100,000,000.00	-	90,000,000.00	-	90,000,000.00	-	90,900,000.00	91,809,000.00
10100125012100	Provision and Upgrading of Mayo Belwa water Scheme in Mayo Belwa	-	500,000,000.00	100,000,000.00	-	90,000,000.00	-	90,000,000.00	-	90,900,000.00	91,809,000.00
10100125013100	Reticulation of Pipeline, Distribution/Rehabilitation and Solarization Mubi Treatment Plan	-	900,000,000.00	400,000,000.00	1,135,000.00	90,000,000.00	370,000,000.00	460,000,000.00	-	464,600,000.00	469,246,000.00
10100125050100	Driling of 10No. Boreholes in Verre in Fufore LGA (HOA)	-	-	100,000,000.00	83,791,383.40	-	20,000,000.00	20,000,000.00	-	20,200,000.00	20,402,000.00
10100125051100	Driling of 10No. Boreholes in Girei LGA (HOA)	-	-	100,000,000.00	83,197,286.16	-	20,000,000.00	20,000,000.00	-	20,200,000.00	20,402,000.00
10100125052100	Driling of 10No. Boreholes in Yola South LGA (HOA)	-	-	100,000,000.00	103,326,282.67	-	-	-	-	-	-
10100125053100	Driling of 10No. Boreholes in Gombi LGA (HOA)	-	-	100,000,000.00	81,445,840.18	-	20,000,000.00	20,000,000.00	-	20,200,000.00	20,402,000.00
10100125054100	Driling of 10No. Boreholes in Uba/Gaya Hong LGA (HOA)	-	-	100,000,000.00	83,706,726.00	-	20,000,000.00	20,000,000.00	-	20,200,000.00	20,402,000.00
10100125056100	Driling of 10No. Boreholes in Leko/Koma Jada LGA (HOA)	-	-	100,000,000.00	81,592,632.45	-	20,000,000.00	20,000,000.00	-	20,200,000.00	20,402,000.00
10100125057100	Driling of 7No. Boreholes in Madagali LGA (HOA)	-	-	70,000,000.00	70,059,415.18	-	-	-	-	-	-
10100125058100	Driling of 7No. Boreholes in Nasarawo/Binyeri Mayo Belwa LGA (HOA)	-	-	70,000,000.00	55,834,485.60	-	14,000,000.00	14,000,000.00	-	14,140,000.00	14,281,400.00
10100125059100	Driling of 7No. Boreholes in Mayo Belwa LGA (HOA)	-	-	70,000,000.00	53,442,179.40	-	13,000,000.00	13,000,000.00	-	13,130,000.00	13,261,300.00
10100125061100	Driling of 5No. Boreholes in Mubi North LGA (HOA)	-	-	50,000,000.00	41,576,138.00	-	10,000,000.00	10,000,000.00	-	10,100,000.00	10,201,000.00
10100125062100	Driling of 5No. Boreholes in Song LGA (HOA)	-	-	50,000,000.00	21,210,629.10	-	30,000,000.00	30,000,000.00	-	30,300,000.00	30,603,000.00
10100125063100	Driling of 10No. Borehole in Toungo LGA (HOA)	-	-	100,000,000.00	82,952,464.25	-	20,000,000.00	20,000,000.00	-	20,200,000.00	20,402,000.00
10100125301100	Driling of 10No. Boreholes in Maiha LGA (HOA)	-	-	100,000,000.00	-	-	20,000,000.00	20,000,000.00	-	20,200,000.00	20,402,000.00
10100126009100	Drilling of 6No. solar powered boreholes at Demsa LGA (GDP Demsa)	-	-	-	-	232,000,000.00	-	232,000,000.00	-	234,320,000.00	236,663,200.00
10100126029100	Solar borehole at GDSS Koh (GDP Girei)	-	-	-	-	31,109,938.00	-	31,109,938.00	-	31,421,100.00	31,735,400.00
10100126030100	Drilling of Solar boreholes and water reticulation at Balali (GDP Girei)	-	-	-	-	34,369,000.00	-	34,369,000.00	-	34,712,700.00	35,059,900.00

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10100126031100	Drilling of Solar boreholes and water reticulation at Kwaha Madon in Koh (GDP Girei)	-	-	-	-	17,300,000.00	-	17,300,000.00	-	17,473,000.00	17,647,800.00
10100126032100	Drilling of 3hand pump Boreholes in No'ine and Fawaire (GDP Girei)	-	-	-	-	17,296,000.00	-	17,296,000.00	-	17,469,000.00	17,643,700.00
10100126033100	Drilling of 2 solar powered at Kangling and No'ine (GDP Girei)	-	-	-	-	62,219,876.00	-	62,219,876.00	-	62,842,100.00	63,470,600.00
10100126034100	Drilling of Solar powered boreholes in Gombi LGA (GDP Gombi)	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
10100126035100	Drilling of Hand pumps boreholes (GDP Gombi)	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
10100126036100	Drilliing of 2 No. Solar boreholes at Jada LGA (GDP Jada)	-	-	-	-	120,000,000.00	-	120,000,000.00	-	121,200,000.00	122,412,000.00
10100126037100	Dilling of 5 No. handpumps Boreholes at Jada LGA (GDP Jada)	-	-	-	-	125,000,000.00	-	125,000,000.00	-	126,250,000.00	127,512,500.00
10100126038100	Provision of 18 hand pumps (GDP Jada)	-	-	-	-	72,000,000.00	-	72,000,000.00	-	72,720,000.00	73,447,200.00
10100126039100	Drilling of 4 Solar boreholes in Mayo belwa LGA (GDP Mayo -Belwa)	-	-	-	-	160,000,000.00	-	160,000,000.00	-	161,600,000.00	163,216,000.00
10100126040100	Drilling of 4 hand pumps Boreholes Mayo Belwa (GDP Mayo -Belwa)	-	-	-	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
10100126041100	Drilling of 3 solar power boreholes (GDP Michika)	-	-	-	-	120,000,000.00	-	120,000,000.00	-	121,200,000.00	122,412,000.00
10100126042100	Drilling of 22 hand pumps (GDP Michika)	-	-	-	-	88,000,000.00	-	88,000,000.00	-	88,880,000.00	89,768,800.00
10100126043100	Provision of solar powered borehole to 5 selected schools with high water scarcity across the 21 LGAs	-	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
10100126044100	Drilling of 15N0. Hand Pumps Boreholes Located Selected Wards in Michika LGA (GDP Michika)	-	-	-	-	70,000,000.00	-	70,000,000.00	-	70,700,000.00	71,407,000.00
10100126046100	Drilling of 2No. Solar powered boreholes at Numan LGA (GDP Numan)	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
10100126047100	Drilling of 4 No. Solar borehole in Shelleng LGA (GDP Shelleng)	-	-	-	-	160,000,000.00	-	160,000,000.00	-	161,600,000.00	163,216,000.00
10100126048100	Drilling of 4 No. hand pumps Boreholes in Shelleng LGA (GDP Shelleng)	-	-	-	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00

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10100126049100	Dumne Water Supply Son LGA (GDP Song)	-	-	-	-	490,000,000.00	-	490,000,000.00	-	494,900,000.00	499,849,000.00
10100126050100	NUT.1.WASH. Provision for Water and Sanitation and Hygine WASH Coordination Activities	-	-	-	-	10,000,000.00	-	10,000,000.00	10,000,000.00	10,100,000.00	10,201,000.00
10100126051100	Drilling of 6NO.solar powered borehole in Yola South LGA (GDP Yola-South)	-	-	-	-	220,000,000.00	-	220,000,000.00	-	222,200,000.00	224,422,000.00
10100126052100	Construction of 10N0. handpump borehole in Yola South LGA (GDP Yola-South)	-	-	-	-	80,000,000.00	-	80,000,000.00	-	80,800,000.00	81,608,000.00
10100126110100	Rehabilitation of Water Board boreholes and water reticulation at Gereng (GDP Girei)	-	-	-	-	49,979,219.00	-	49,979,219.00	-	50,479,100.00	50,983,900.00
10100126143100	Drilling of 2N0. Solar Boreholes at Ghejawa and Mbirizhewa Villages in Michika LGA (GDP Michika)	-	-	-	-	80,000,000.00	-	80,000,000.00	-	80,800,000.00	81,608,000.00
10100126145100	Construction of Minidam for Mubi Treatment Plant (GDP Mubi North)	-	-	-	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
10100126150100	Construction 2 Solar boreholes at Timbo and Nanyena. (GDP Toungo)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
13100123029100	Completion of Small Earth Dam at Magar, Jibro, Guyaku, Gamba, etc - Covid-19 Pandemic	-	-	-	-	49,000,000.00	-	49,000,000.00	-	49,490,000.00	49,984,900.00
13100126040100	Provision and upgrade of Jada Township Water Supply	-	-	-	-	90,000,000.00	-	90,000,000.00	-	90,900,000.00	91,809,000.00
10100125014100	Provision of Sustainable Power for Irrigation in the State (SPIN)	-	300,000,000.00	100,000,000.00	200,000,000.00	-	-	-	-	-	-
10100125020100	Feasibility studies and constructn of yinagu small earth Dam in Gulak Madagali	-	1,000,000,000.00	400,000,000.00	-	90,000,000.00	-	90,000,000.00	-	90,900,000.00	91,809,000.00
01030226042100	Rehab./Expan. of 6 No.Irr Schemes within the state	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
10100123002100	Rehabilitation and Expansion Pakka Earth dam	-	70,000,000.00	70,000,000.00	79,735,619.67	-	-	-	-	-	-
10100123001000	Provision for Water Sector Policy Support and Development(Quarterly consultancy)	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
10100126045100	Feasibility studies for the constructn of Kwaja Dam in Mubi South	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00

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10100123002000	Provision for Water and Sanitation and Hygine WASH Coordination Activities	-	20,000,000.00	20,000,000.00	18,178,000.00	-	-	-	-	-	-
01040426051100	Construction of Powered irrigation facility for 1,621 hecters of land to sustain dry season farming in Gerio, Yola North LGA (SPIN)	-	-	-	-	-	200,000,000.00	200,000,000.00	-	-	-
025210200100 - Adamawa State Water Board											
	Total Capital Expenditure	**122,740,767.00**	**4,330,324,500.00**	**2,030,324,500.00**	**925,322,322.15**	**1,933,128,370.00**	**620,000,000.00**	**2,553,128,370.00**	**-**	**2,946,299,700.00**	**2,975,762,800.00**
10100125071100	Provision of ICT Infrastructures at Water Board Headquarter automation, Yola North	-	38,100,000.00	8,100,000.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
10100123024100	Development of Urban water schemes (Rehab. of Yl, Jmt & Nm T/P)	26,353,441.00	771,804,500.00	491,804,500.00	1,971,558.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
10100123025100	Dredging/Dessilating of 4 Treatment Plant Intakes	-	80,000,000.00	80,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
10100124000800	Purchase of New Drilling Rig and Accessories	29,249,000.00	390,100,000.00	190,100,000.00	-	-	-	-	-	-	-
10100124007100	Provision for Emergency intervension in urban water supply	3,637,202.50	200,000,000.00	100,000,000.00	3,100,000.00	855,000,000.00	-	855,000,000.00	-	863,550,000.00	872,185,500.00
10100125000800	Provision of 22No 6" Boreholes with complete 11kw pump, solarized and reticulation network each in the State	-	1,195,000,000.00	50,000,000.00	90,059,156.00	-	-	-	-	-	-
10100125001100	Provision of 4N0 8" Boreholes with complete 11kw pump, solarized and 3km reticulation network at Girei LGA	-	140,000,000.00	40,000,000.00	27,400,000.00	-	-	-	-	-	-
10100125066100	Purchase/Supply of 500 No. Prepaid Water metres in the State	-	430,000,000.00	130,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
10100125089100	Provision of 3N0 6" Boreholes with complete 7.5kw pump each, solarized and 3km reticulation network each at Yola South LGA	-	105,000,000.00	25,000,000.00	5,000,000.00	65,000,000.00	(60,000,000.00)	5,000,000.00	-	5,050,000.00	5,100,500.00
10100125401100	Provision of ABEM SAS 4000 Terrameter, 2N0 Water Level Sounder 200m Long Yola North	-	38,000,000.00	18,000,000.00	-	15,000,000.00	(10,000,000.00)	5,000,000.00	-	5,050,000.00	5,100,500.00
10100126021100	Upgrade of Bekaji Water supply scheme Yola North LGA	-	-	-	-	220,000,000.00	-	220,000,000.00	-	222,200,000.00	224,422,000.00
10100126022100	Upgrade of Urban water schemes across the state	-	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00

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10100126023100	Rehabilitation of Water facilities in the State	-	-	-	-	20,000,000.00	(10,000,000.00)	10,000,000.00	-	10,100,000.00	10,201,000.00
10100126024100	Construction of 150,000 litres capacitty elevated water tank in Lamurde ward-Kwaha Madon, Lamurde LGA	-	-	-	-	-	-	-	-	63,630,000.00	64,266,300.00
10100126025100	Construction of 150,000 litres capacity ground water tank in Lamurde ward-Kwaha Madon, Lamurde LGA	-	-	-	-	-	-	-	-	63,630,000.00	64,266,300.00
10100126026100	Construction of 200,000 litres capacity Elevated water tank in Demsa ward Unguwan Fada, Demsa LGA	-	-	-	-	-	51,500,000.00	51,500,000.00	-	52,015,000.00	52,535,200.00
10100126027100	Construction of 200,000 litres capacity ground water tank in Demsa ward Unguwan Fada, Demsa LGA	-	-	-	-	-	41,500,000.00	41,500,000.00	-	52,015,000.00	52,535,200.00
10100126028100	Construction of perimeter fence at Demsa Ward-Unguwan Fada, Demsa LGA	-	-	-	-	-	48,000,000.00	48,000,000.00	-	48,480,000.00	48,964,800.00
10100126061100	Construction of perimeter fence at Lamurde Ward-Kwaha Madon, Lamurde LGA	-	-	-	-	-	-	-	-	48,480,000.00	48,964,800.00
10100126062100	Drilling of 5No. Solar Powered Boreholes in Demsa Ward- Unguwan Fada, Demsa LGA	-	-	-	-	-	99,000,000.00	99,000,000.00	-	99,990,000.00	100,989,900.00
10100126063100	Drilling of 5No. Solar Powered Boreholes in Lamurde Ward- Kwaha Madon, Lamurde LGA	-	-	-	-	-	-	-	-	99,990,000.00	100,989,900.00
10100126064100	Purchase of 12,000 Meter pipes for 12km transmission pipeline network in Lamurde LGA	-	-	-	-	-	-	-	-	230,280,000.00	232,582,800.00
10100126065100	Purchase of 13,000 Meter pipes for 13km transmission pipeline network in Demsa LGA	-	-	-	-	-	233,000,000.00	233,000,000.00	-	235,330,000.00	237,683,300.00
10100122026100	Procurement of Water T/Chemicals	63,201,123.50	350,110,000.00	200,110,000.00	206,785,994.38	203,128,370.00	-	203,128,370.00	-	205,159,700.00	207,211,300.00
10100123027100	Rehabiltation of 50N0. of Bohole/ replacement of damage pipeline in the state	-	425,000,000.00	550,000,000.00	521,267,332.48	302,000,000.00	105,000,000.00	407,000,000.00	-	411,070,000.00	415,180,700.00
10100123028100	Reticulation/ distribution of pipeline network in mubi district	-	40,000,000.00	40,000,000.00	42,642,489.72	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00

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10100124009100	Renovation of Water Board offices and Fencing	-	54,110,000.00	54,110,000.00	23,495,791.57	20,000,000.00	(15,000,000.00)	5,000,000.00	-	5,050,000.00	5,100,500.00
10100125005100	Conduct of Customer Enemuration in the 21 LGAs of Adamawa State	-	23,100,000.00	3,100,000.00	-	18,000,000.00	(10,000,000.00)	8,000,000.00	-	8,080,000.00	8,160,800.00
10100124000600	Provision for monitoring of Water, Sanitation, & Hygen (WASH) activities	300,000.00	50,000,000.00	50,000,000.00	3,600,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
10100126055100	Purchase/Installation of Twin 20 Horse Power Solar Pump at Unguwan Fada, Demsa LGA	-	-	-	-	-	147,000,000.00	147,000,000.00	-	-	-
025210300100 - Rural Water Supply and Sanitation Agency (RUWASSA)											
	Total Capital Expenditure	**12,244,957.19**	**868,414,200.00**	**540,414,200.00**	**-**	**485,400,000.00**	**-**	**485,400,000.00**	**-**	**490,254,100.00**	**495,157,000.00**
10100125073100	Purchase of Emergency Response Medicines/Equipment on Cholera Out Break and other related Diseases in Rural Communities	-	10,000,000.00	2,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
10100124012100	Purchase of Chemical equipments for WASH in the state	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
10100124001100	Purchase of 3N0 supporting trucks to driling rig	-	12,165,000.00	12,165,000.00	-	14,000,000.00	-	14,000,000.00	-	14,140,000.00	14,281,400.00
10100124010100	Purchase of 3N0 of New drilling rigs and Accessories	-	377,000,000.00	177,000,000.00	-	117,644,800.00	-	117,644,800.00	-	118,821,300.00	120,009,600.00
10100123033100	Provision of 105No. Hand Pump Bore/Holes in Communities of insurgency affected LGA's	12,244,957.19	15,000,000.00	15,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
10100123035100	Construction of 2 No. Bohales in Banjiram Guyuk LGA	-	32,100,000.00	32,100,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
10100123037100	Provision of 14No. Solar Power Boreholes in Rural Areas-Covid-19 Pandemic	-	7,350,000.00	7,350,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
10100123038100	contruction of 3N0. of protected hand dug wells in some communities	-	4,320,000.00	4,320,000.00	-	5,000,000.00	(5,000,000.00)	-	-	-	-
10100123039100	Provision of water suply through GCCC for UNICEF DGIS ASWA III	-	25,155,200.00	25,155,200.00	-	25,155,200.00	-	25,155,200.00	-	25,406,800.00	25,660,900.00
10100123040100	Provision of water facilities at Madagali	-	32,100,000.00	32,100,000.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
10100123073100	Establishment of WASHCOMS in 100 Communities in the state-Covid-19 Pandemic	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
10100124001300	Construction/Drilling 1No. of Borehole at Suwa Lamurde LGA	-	27,300,000.00	27,300,000.00	-	-	-	-	-	-	-

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10100126001100	Rehabilitation of 3No. Solar Powered Boreholes in 3 Senatorial Districts	-	-	-	-	17,450,000.00	-	17,450,000.00	-	17,624,500.00	17,800,800.00
10100126003100	contruction of 3N0. of Infiltration Galary in 3Senatorial Districts of the State	-	-	-	-	66,000,000.00	(58,600,000.00)	7,400,000.00	-	7,474,000.00	7,548,800.00
10100123003200	Provision of 210 VIP Latrines in Schools and Clinics -Covid-19 Pandemic	-	134,700,000.00	34,700,000.00	-	-	-	-	-	-	-
10100123002900	Rehabilitation of 80No. Broken down Hand Pump Boreholes-Covid-19 Pandemic	-	83,600,000.00	83,600,000.00	-	-	83,600,000.00	83,600,000.00	-	84,436,000.00	85,280,400.00
10100123003100	Emergency respond on COVID 19 and other related outbreaks, Prevention and control in affected Rural communities.	-	20,000,000.00	20,000,000.00	-	20,000,000.00	(20,000,000.00)	-	-	-	-
10100125114100	GCCC for Clean Nigeria Campaign (CNC)/PEWASH (Federal Government Intervention Programme Implementing same WASH Services done by State Government at the other LGA of the State).	-	10,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
10100123034100	Trigerring of 100 communities in CLTs-Covid-19 Pandemic	-	10,374,000.00	10,374,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
10100123036100	Training of 105 Village Level Operation and Maintenance (VLO	-	24,600,000.00	24,600,000.00	-	15,150,000.00	-	15,150,000.00	-	15,301,500.00	15,454,600.00
10100125072100	Training/implementation of water safety plan (WSP)/Water Quality Monitoring in 90 Rural Communities of the State	-	15,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
10100125115100	Training of 21 Local Area Mechanics on Village Level Operation and Maintenance of WASH facilities across the State	-	7,650,000.00	2,650,000.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,060,300.00
025210400100 - Small Towns Water Supply Agency											
	Total Capital Expenditure	**34,504,302.38**	**350,000,000.00**	**180,000,000.00**	**49,664,395.40**	**502,932,800.00**	**-**	**502,932,800.00**	**-**	**507,962,200.00**	**513,042,400.00**
10100123005800	Purchase of sanitation equipments at Yola market	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
10100123052100	Purchase of Chemical equipments for WASH in Vinikilang	-	3,000.00	3,000.00	-	500,000.00	-	500,000.00	-	505,000.00	510,100.00

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10100123054100	Purchase of Chemical equipments for WASH in Gangarasso-Sangasumi Ganye	-	50,000.00	50,000.00	-	50,000.00	-	50,000.00	-	50,500.00	51,100.00
10100123055100	Purchase of Start kits WASH in the state	-	50,000.00	50,000.00	-	50,000.00	-	50,000.00	-	50,500.00	51,100.00
10100123067100	Provision of Climate Change metigation (EIA) instruments in the state	-	5,000,000.00	5,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
10100123046100	Construction of Sanitaion centre in 9 Small towns in the State-Covid-19 Pandemic	-	60,000.00	60,000.00	-	90,000,000.00	-	90,000,000.00	-	90,900,000.00	91,809,000.00
10100123047100	Construction of Conference/Capacity Devpt. Center for USAID ST-WASH Activities	-	50,000.00	50,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
10100123006400	Construction WASH facilities in the State	34,504,302.38	35,000,000.00	36,000,000.00	49,664,395.40	-	-	-	-	-	-
10100123042100	Provi of 1No.water supply facility in 1No.S/towns in Gombi-Covid-19 Pandemic	-	30,000.00	30,000.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
10100123043100	Digitization of Existing Pipe Network in project Small Town	-	80,000.00	80,000.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
10100123044100	Construction of new water supply systems in the State	-	9,500.00	9,500.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
10100123049100	Conduct Community led total sanitation in 6No. Small towns-Covid-19 Pandemic	-	40,000.00	40,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
10100125001700	Provision for Banjiram 1 water project Guyuk LGA	-	100,000,000.00	20,000,000.00	-	-	-	-	-	-	-
10100125001800	Purchase/Supply and installation of water meters establishment of customer units for revenue collection	-	50,000,000.00	10,000,000.00	-	-	-	-	-	-	-
10100125016100	Sustainability of donor funded projects WASH facilities boreholes - VIP lalerines in Garkida, Pella, Vinikilang, Dumne and Gangaraso-Sangasumi across the State	-	100,000,000.00	50,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
10100123056100	Construction of 2 No. Toilets in the State	-	5,000,000.00	5,000,000.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,550,300.00
10100123063100	Provision of 4N0. 3 Compartment of 2 unit improved VIP latrine at Uba Hong LGA	-	30,000.00	30,000.00	-	500,000.00	-	500,000.00	-	505,000.00	510,100.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
10100123050100	Provision of ICT Materials and Office equipment to WCA	-	50,000.00	50,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
10100123004100	Reh/Upgrading &Commissioning of 3No.Completed EDF 7 W/Spply Project-Covid-19 Pandemic	-	19,660,500.00	19,660,500.00	-	11,000,000.00	-	11,000,000.00	-	11,110,000.00	11,221,100.00
10100123005700	Renovation of Boreholes in 2 senatorial zones in the State	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
10100123006100	Rehabiliation of solar power bohole and reticulation Gaya Hong LGA	-	20,000.00	20,000.00	-	-	-	-	-	-	-
10100123006500	Provision of WASH Facilities for Genda based project in the State	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
10100123006800	Renovation of WASH infrastructure (MCRP,GIZ, USAID DIAGEO etc) in the State	-	5,600,000.00	5,600,000.00	-	-	-	-	-	-	-
10100123059100	Rehablitation of Water facilities in 3 Senatorial zones	-	6,075,000.00	6,075,000.00	-	50,812,800.00	-	50,812,800.00	-	51,321,000.00	51,834,300.00
10100123062100	Rehabiliation of solar power bohole and reticulation Mulgublvu Mubi south LGA	-	20,000.00	20,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
10100123005100	Provision for Metering Project of Small Towns	-	20,000.00	20,000.00	-	20,000.00	-	20,000.00	-	20,200.00	20,500.00
10100123045100	Conduct fesibility studies, design pland for new water supply	-	147,000.00	147,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
10100123048100	Provision for the conduct of Customer Enumeration of project Small Towns	-	4,000,000.00	4,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
10100123053100	Provision for Adamawa State WASH Policy Implementation	-	5,000.00	5,000.00	-	500,000.00	-	500,000.00	-	505,000.00	510,100.00
10100123060100	Provision for Development of WASH sector plan revitilaztion	-	3,000,000.00	2,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
10100123006600	Purchase of accounting software for Community accountability reporting mechanism (CARM) in the State	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
025300100100 - Ministry of Housing and Urban Development											
	Total Capital Expenditure	**4,419,617,443.10**	**14,152,762,000.00**	**45,459,944,700.00**	**23,253,627,163.08**	**27,019,748,900.00**	**2,118,756,690.00**	**29,138,505,590.00**	**-**	**25,979,573,300.00**	**26,236,339,700.00**
06100125019100	Purchase of Residential property at Dougeri Jimeta –Yola	-	-	200,000,000.00	185,000,000.00	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
06100124010100	Purchase of Furnitures for the new Governors office complex Yola	-	360,000,000.00	360,000,000.00	-	5,897,610.00	100,000,000.00	105,897,610.00	-	5,956,600.00	6,016,200.00
06100124094100	Renovation of Lamido's Palace in Yola South	-	-	-	-	23,345,480.00	(23,345,480.00)	-	-	-	-
06100124099100	Purchase of Furnitures for the Government Lodges in Government House Yola (inluding Electronics)	-	540,000,000.00	2,240,000,000.00	-	300,000,000.00	300,000,000.00	600,000,000.00	-	606,000,000.00	612,060,000.00
06100125000900	Consultancy for the design and supervision of SSG`s office .	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
06100125001000	Furnishing of Head of Service of Official residence in Jimeta - Yola.	-	100,000,000.00	10,000,000.00	-	-	-	-	-	-	-
06100125001100	Furnishing of SSG's official Residence in Jimeta - Yola.	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
06100125030100	Purchase/Furnishing of Deputy Governor's office Building in Yola-North LGA.	-	250,000,000.00	250,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
06100125060100	Furnishing of House of Assembly office extention	-	300,000,000.00	225,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
06100125083100	Furnishing of Hostel for Nigerian Law School in Yola South.	-	275,000,000.00	206,250,000.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
06100126071100	Renovetion of Federal High Court Judge's Quarters at old GRA Jimeta, Yola North LGA (including Fencing)	-	-	-	-	-	215,000,000.00	215,000,000.00	-	217,150,000.00	219,321,500.00
13100124006500	Purchase of 11N0. of Air conditioning systems House of Assembly Projects	1,200,000.00	8,400,000.00	8,400,000.00	-	-	-	-	-	-	-
13100124066100	Purchase of 25 sets of (Cushion, Table and Chairs) Furnitures and Electronics House of Assembly Projects	-	242,161,000.00	242,161,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
13100125006100	Purchase of Office Furnitures of Fire Service at Malkohi Housing Unit	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
13100124007100	Purchase of 18 No. HP Pavillion laptops with Printers House of Assembly Projects	-	6,600,000.00	6,600,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
13100124068100	Purchase of 30 N0. Tablet Computers House of Assembly Projects	-	5,940,000.00	5,940,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00

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13100124069100	Purchase of 7N0. of HP desktop Computer set House of Assembly Projects	-	6,000,000.00	6,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
13100124072100	Purchase of 2N0. Photocopier Machines House of Assembly Projects	-	4,200,000.00	4,200,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
06100124030100	Furnishing of speakers Lodge at Government House Lodge House of Assembly Projects	-	25,000,000.00	25,000,000.00	-	36,965,910.00	-	36,965,910.00	-	37,335,600.00	37,709,000.00
06100125001800	Purchase/Furnishing of 1 No. Flat of Speaker's Residence Yola North	-	120,000,000.00	120,000,000.00	-	-	-	-	-	-	-
06100125001900	Purchase/Furnishing of 1 No. Flat of Deputy sperker's residence Yola North LGA	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-	-
06100125002500	Purchase/Furnishing of Majority Leader`s official Residence Yola North LGA	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
06100125002600	Purchase/Furnishing of Office Building at Yola North - Government Lodge J1	-	250,000,000.00	250,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
06100125002700	Purchase/Furnishing of Office Building at Maitama Abuja-Governors Lodge	-	180,000,000.00	135,000,000.00	-	-	-	-	-	-	-
06100125002800	Purchase/Furnishing of Deputy Governor's Residence in Yola-North.	-	120,000,000.00	120,000,000.00	-	-	-	-	-	-	-
06100125018100	Purchase and Furnishing of Adamawa State Governor’s lodge in Kaduna	-	-	300,000,000.00	-	50,000,000.00	300,000,000.00	350,000,000.00	-	353,500,000.00	357,035,000.00
06100125029100	Purchase/Furnishing of Police Out-Post at Malkohi 1000 Housing Unit Yola North LGA	-	10,000,000.00	10,000,000.00	-	20,000,000.00	50,000,000.00	70,000,000.00	-	70,700,000.00	71,407,000.00
06100125056100	Purchase/Furnishing of residencial property at Madagali LGA to be converted to a court, Madagali Lga	-	300,000,000.00	225,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
13100125005100	Purchase of 1No. Fire fighting Truck and Kids for 1000 Housing Unit at Malkohi Yola South LGA	-	200,000,000.00	150,000,000.00	-	-	-	-	-	-	-

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14100125030100	Purchase and Installation of Electrical constantine wire for Security fence for Government House.	-	-	1,500,000,000.00	1,433,948,897.04	100,000,000.00	200,000,000.00	300,000,000.00	-	303,000,000.00	306,030,000.00
14100125031100	Purchase and Installation of Electrical constantine wire for Security fence for Deputy Governor's Office in the State.	-	-	1,000,000,000.00	-	25,000,000.00	300,000,000.00	325,000,000.00	-	328,250,000.00	331,532,500.00
13100124070100	Purchase of 2No. Digital Film Camera HxR-MC 1500 House of Assembly Projects	-	3,168,000.00	3,168,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
13100124064100	Replacement of Confrence Address System in Confrence Room &C House of Assembly Projects	-	5,940,000.00	5,940,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
13100124067100	Purchase of 1N0. Projector for trainnings House of Assembly Projects	-	396,000.00	396,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
06100123000300	Construction of Warehouse at Government House Yola	-	45,000,000.00	45,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
06100123010100	Construction of new Governors office complex Yola	2,025,889,500.40	600,000,000.00	500,000,000.00	870,701,587.01	158,267,120.00	-	158,267,120.00	-	159,849,800.00	161,448,300.00
06100123025100	Consultancy fee for the design and supervision of the New Government Office Complex	147,587,605.58	100,000,000.00	100,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
06100124089100	Consultancy fee for the Renovation of Government Lodges in Government House Yola	-	25,000,000.00	25,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
06100124098100	Consultancy fee for the Completion of House of Assembly Office Extension House of Assembly Projects	-	30,000,000.00	30,000,000.00	-	50,000,000.00	20,000,000.00	70,000,000.00	-	70,700,000.00	71,407,000.00
06100124106100	Consultancy fee for Construction of Fire Service Station at 1000 Housing units Malkohi	-	9,000,000.00	9,000,000.00	-	3,864,380.00	-	3,864,380.00	-	3,903,100.00	3,942,200.00
06100124107100	Consultancy fee for Construction of Police out-Post at Malkohi 1000 Housing units Malkohi	-	9,000,000.00	19,000,000.00	9,000,000.00	5,000,000.00	5,000,000.00	10,000,000.00	-	10,100,000.00	10,201,000.00
06100125003100	Consultancy for the design and supervision of Government lodges in Government House Yola.	-	25,000,000.00	55,000,000.00	-	30,000,000.00	20,000,000.00	50,000,000.00	-	50,500,000.00	51,005,000.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
06100125003700	Consultancy for the design and supervision of Deputy Governor`s Office in Yola North LGA.	-	65,000,000.00	65,000,000.00	-	-	-	-	-	-	-
06100125031100	Construction of office Complex for Urban Planning and Development Authority in the State Capital	-	-	1,550,000,000.00	-	750,000,000.00	(250,000,000.00)	500,000,000.00	-	505,000,000.00	510,050,000.00
06100125032100	Consultancy for Construction of office Complex for Urban Planning and Development Authority in the State Capital	-	-	175,000,000.00	-	10,000,000.00	30,000,000.00	40,000,000.00	-	40,400,000.00	40,804,000.00
06100125033100	Construction of office complex for Post Primary School Management Board in the State Capital	-	-	1,400,000,000.00	-	750,000,000.00	(250,000,000.00)	500,000,000.00	-	505,000,000.00	510,050,000.00
06100125034100	Consultancy for Construction of office complex for Post Primary School Management Board in the State Capital	-	-	150,000,000.00	100,365,195.00	10,000,000.00	30,000,000.00	40,000,000.00	-	40,400,000.00	40,804,000.00
06100125037100	Construction of Adamawa State Council of Traditional Rulers Complex in the state capital	-	-	2,000,000,000.00	750,525,084.28	1,000,000,000.00	(250,000,000.00)	750,000,000.00	-	757,500,000.00	765,075,000.00
06100125038100	Consultancy for Construction of Adamawa State Council of Traditional Rulers Complex in the state capital	-	-	250,000,000.00	-	10,000,000.00	50,000,000.00	60,000,000.00	-	60,600,000.00	61,206,000.00
06100125041100	Renovetion of Counter Terrorism Unit (CTU) at Gulak, Madagali LGA	-	-	500,000,000.00	-	-	-	-	-	-	-
06100126016100	Construction of Multipurpose Hall at Numan LGA (GDP Numan)	-	-	-	-	400,000,000.00	(150,000,000.00)	250,000,000.00	-	404,000,000.00	408,040,000.00
12100126025100	Costruction of multi Purpose hall (GDP Madagali)	-	-	-	-	499,760,000.00	(200,000,000.00)	299,760,000.00	-	504,757,600.00	509,805,200.00
13100123152100	Construction of Police out-Post at Malkohi 1000 Housing units Malkohi	12,215,000.00	85,000,000.00	185,000,000.00	145,420,515.06	50,000,000.00	150,000,000.00	200,000,000.00	-	202,000,000.00	204,020,000.00
13100124008100	Completion of House of Assembly Office Extension House of Assembly Projects	-	520,000,000.00	1,500,000,000.00	1,100,352,143.23	200,000,000.00	350,000,000.00	550,000,000.00	-	555,500,000.00	561,055,000.00

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13100126211100	Construction of Police post at Gereng Girei LGA (GDP Girei)	-	-	-	-	45,091,700.00	-	45,091,700.00	-	45,542,700.00	45,998,200.00
06100124096100	Consutancy fee for the Construction of Hostel for Nigerian Law school	-	50,000,000.00	100,000,000.00	96,167,750.44	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
06100124097100	Consultancy fee for the Renovation of Lamido's Palace in Yola South	-	-	-	-	31,962,930.00	-	31,962,930.00	-	32,282,600.00	32,605,500.00
06100124110100	Purchase of Furnitures for Head of Service Residence in Jimeta -Yola	-	75,000,000.00	75,000,000.00	-	47,868,690.00	-	47,868,690.00	-	48,347,400.00	48,830,900.00
06100124111100	Consultancy fee for Speaker's Residence House of Assembly Projects	17,692,803.75	6,000,000.00	6,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
06100125001200	Consultancy for the design and Supervion of Head of Service official Residence in Jimeta - Yola	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
06100125003500	Consultancy for the Renovation , design and suppervision of Governors Lodge at Maitama Abuja	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-	-
06100125016100	Consultancy for remolding of Adamawa State Governor's lodge in Kaduna	-	-	50,000,000.00	-	-	-	-	-	-	-
06100125020100	Construction of 1000 housing units in Maikohi In Yola South LGA	-	2,847,441,000.00	1,800,580,000.00	1,268,859,236.99	39,944,490.00	500,000,000.00	539,944,490.00	-	545,344,000.00	550,797,500.00
06100125023100	Construction of Adamawa International Conference Centre (ICC) in the State Capital	-	-	12,000,000,000.00	12,000,000,000.00	4,000,000,000.00	(1,000,000,000.00)	3,000,000,000.00	-	3,030,000,000.00	3,060,300,000.00
06100125035100	Construction of Perimeter Fence and Gate House for the new palaces of the six new cheifdoms in the State	-	-	3,000,000,000.00	909,666,597.02	300,000,000.00	500,000,000.00	800,000,000.00	-	707,000,000.00	714,070,000.00
06100125036100	Consultancy for Construction of Perimeter Fence and Gate House for the new palaces of the six new cheifdoms in the State	-	-	250,000,000.00	159,000,000.00	10,000,000.00	265,800,000.00	275,800,000.00	-	60,600,000.00	61,206,000.00
06100125048100	Consultancy for the design and suppervision of Construction 15 No Blocks of Office buildings at CSC, SSG,and INEC	-	-	350,000,000.00	98,765,775.00	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
06100126001100	Consultancy for the Renovation design and supervision of Governor`s Lodge Maitama-abuja.	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
13100124010300	Consultancy fee for Deputy Speaker's Residence House of Assembly Projects	-	10,800,000.00	10,800,000.00	-	-	-	-	-	-	-
13100124010400	Consultancy fee for Majority Leader's residence	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
13100124010500	Consultancy fee for Renovation of Government Lodge JI in Yola North	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-	-
13100125049100	Construction of New INEC office blocks A to F including Mosque	-	-	800,000,000.00	480,776,447.56	300,000,000.00	600,000,000.00	900,000,000.00	-	909,000,000.00	918,090,000.00
14100124074100	Provision of 140kw solar powered electricity in the Asembly Complex House of Assembly Projects	-	158,400,000.00	158,400,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
06100125017100	Renovation/remodeling of Adamawa State Governor’s lodge in Kaduna	-	-	950,000,000.00	341,762,050.78	300,000,000.00	300,000,000.00	600,000,000.00	-	606,000,000.00	612,060,000.00
06100125021100	Consultancy for the design for 1000 Housing Unit at Malkohi Yola South LGA (Supervision inclusive)	-	300,000,000.00	300,000,000.00	93,203,805.27	263,837,600.00	-	263,837,600.00	-	266,476,000.00	269,140,800.00
06100125022100	Consultancy fee for the design and Supervision of Adamawa International Conference Centre (ICC) in the State Capital	-	-	1,124,124,700.00	369,372,629.66	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
06100126070100	Construction of New Gubo Yungur Palace in Song L.G.A	-	-	-	-	-	702,664,500.00	702,664,500.00	-	-	-
06100126072100	Construction of New kumo Ga'anda Palace in Gombi L.G.A	-	-	-	-	-	702,664,500.00	702,664,500.00	-	-	-
06100126074100	Construction of New Emir Maiha Palace in Maiha L.G.A	-	-	-	-	-	702,664,500.00	702,664,500.00	-	-	-
06100126075100	Construction of Office Complex for Adamawa State Buruea of Statistice at Government House, Yola North LGA	-	-	-	-	-	250,000,000.00	250,000,000.00	-	252,500,000.00	255,025,000.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
06100126076100	Purchase of property to be used as Palace for the newly created Fufore Chiefdom, Fufore LGA	-	-	-	-	-	1,500,000,000.00	1,500,000,000.00	-	757,500,000.00	765,075,000.00
06100126077100	Procurement of Property to be used as Security Quarters Abuja for Adamawa State Liaison Office, Abuja.	-	-	-	-	-	126,000,000.00	126,000,000.00	-	127,260,000.00	128,532,600.00
06100126097100	Construction of New Ptil Madgali Palace in Madgali L.G.A	-	-	-	-	-	783,264,500.00	783,264,500.00	-	-	-
06100126098100	Construction of New Mbege Kamwe Palace in Michika L.G.A	-	-	-	-	-	708,664,500.00	708,664,500.00	-	-	-
06100126099100	Construction of New Tol Huba Palace in Hong L.G.A	-	-	-	-	-	702,664,500.00	702,664,500.00	-	-	-
13100124076100	Drilling of 2N0. of New Boreholes and Installation House of Assembly Projects	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
06100124085100	Construction of Hostel for Nigerian Law school at Yola South	521,482,773.15	600,000,000.00	600,000,000.00	293,749,685.37	50,000,000.00	30,000,000.00	80,000,000.00	-	80,800,000.00	81,608,000.00
06100123040100	Construction of Fire Service Station at 1000 Housing units Malkohi	-	150,000,000.00	150,000,000.00	-	19,163,640.00	-	19,163,640.00	-	19,355,300.00	19,548,900.00
06100124086100	Construction of Adamwa State Fuel Dumb in the State Capital	-	132,000,000.00	82,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
13100125078100	Consultancy for the Construction of Adamawa State Amusement Park, Yola North LGA	-	-	200,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
06100122000800	Renovation of 2 No. block of Offices at CSC Yola North LGA	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-	-
06100124000100	Provi of Solar System Street Lighting & Electricity in Yola	-	550,000,000.00	100,000,000.00	-	-	-	-	-	-	-
06100125000800	Renovation of 7 No. block of Offices at ABC Yola South LGA	-	-	300,000,000.00	99,413,375.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
06100125011100	Purchase and Installation of 2,000 Pieces of Solar Street Lights in Jambutu, Doubeli, Nasarawo, Karewa in Yola North LGA - Yola North Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
06100125012100	Purchase and Installation of 5500No Solar Street Light in the 10No Wards in Yola South LGA (Yola South Constituency)	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100122005200	Provision of Street Light in Jimeta-Yola	-	500,000,000.00	-	-	-	-	-	-	-	-
17100123007700	Provision of Street Light in Mubi Town.	-	100,000,000.00	10,000,000.00	-	-	-	-	-	-	-
06100122000600	Renovation of Governors Lodge - Maitama Abuja	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-	-
06100122004100	Renovation of Government Lodge JI in Yola North	-	150,000,000.00	150,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
06100122005100	Renovation of Deputy Governor's Residence Yola North LGA	147,558,208.20	250,000,000.00	250,000,000.00	20,329,825.94	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
06100123022100	Renovation of Government Lodges in Government House Yola	1,487,973,010.61	500,000,000.00	1,113,669,000.00	493,780,508.33	300,000,000.00	200,000,000.00	500,000,000.00	-	505,000,000.00	510,050,000.00
06100124000200	Construction of Two Bedroom Charlet in NIMPS Yola North LGA	-	55,000,000.00	55,000,000.00	-	-	-	-	-	-	-
06100125015100	Remodeling /Renovation of residential property at Madagali LGA to be converted to a court.	-	600,000,000.00	170,000,000.00	186,202,500.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
06100125039100	Renovation of 20 No. blocks of Staff Quarters in Mubi Army barrack	-	-	1,000,000,000.00	645,373,427.68	350,000,000.00	650,000,000.00	1,000,000,000.00	-	1,010,000,000.00	1,020,100,000.00
06100125040100	Construction of GOC Residence at Mubi LGA	-	-	500,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
13100123015600	Renovation of Head of Service office in Jimete-Yola	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
13100123015700	Renovation of SSG`s official Guest House in Jimeta –Yola.	-	240,000,000.00	240,000,000.00	-	-	-	-	-	-	-
13100124007900	Renovation of Speaker's Residence House of Assembly Projects	-	180,000,000.00	180,000,000.00	-	-	-	-	-	-	-
13100124008000	Renovation of Majority Leader 's Residence House of Assembly Projects	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
13100124078100	Renovation of Deputy Speaker's Residence House of Assembly Projects	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
14100124000100	Maintenance of YOLA ELECTRICITY DISTRIBUTION COMPANY (YEDC) Sub Station House of Assembly Projects	-	5,016,000.00	5,016,000.00	-	-	-	-	-	-	-

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14100125092100	Purchase of 1No. 1000KVA CUMMINS Generator in Government House Yola North	-	-	615,000,000.00	580,429,953.04	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
06100126089100	Renovation of Haman Bachama Palace in Numan L.G.A	-	-	-	-	-	103,335,000.00	103,335,000.00	-	-	-
06100126090100	Renovation of Ganwari Palace in Ganye L.G.A	-	-	-	-	-	103,335,000.00	103,335,000.00	-	-	-
06100126092100	Renovation of Kwadi Ngauraya Palace in Guyuk L.G.A	-	-	-	-	-	103,335,000.00	103,335,000.00	-	-	-
06100126093100	Renovation of Amna Shelleng Palace in Shelleng L.G.A	-	-	-	-	-	103,335,000.00	103,335,000.00	-	-	-
06100126094100	Renovation of Murum Mbula Palace in Borrong,Demsa L.G.A	-	-	-	-	-	103,335,000.00	103,335,000.00	-	-	-
06100126095100	Renovation of Emir Palace in Mubi North L.G.A	-	-	-	-	-	103,335,000.00	103,335,000.00	-	-	-
06100126096100	Renovation of Lamido Palace in Yola South L.G.A	-	-	-	-	-	103,335,480.00	103,335,480.00	-	-	-
06100126019100	Renovation of Adamawa State Secretariat Complex I (including Furniture, Offices, and Car Parks) in the State	-	-	-	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
06100126050100	Construction of 1N0 official Residence for newly created Chiefdoms in Madagali LGA	-	-	-	-	-	-	-	-	-	-
13100123015300	Renovation of Government House, Yola North	-	300,000,000.00	-	-	-	-	-	-	-	-
13100123015400	Renovation of Deputy Governor's Office Yola North LGA	-	360,000,000.00	360,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
13100123015500	Renovation of SSG office in Jimete-Yola	58,018,541.41	75,000,000.00	75,000,000.00	22,441,650.03	-	-	-	-	-	-
13100125153100	Renovation of and Automation of Government House Main Gate Yola North	-	-	580,000,000.00	499,018,523.35	157,172,020.00	200,000,000.00	357,172,020.00	-	360,743,800.00	364,351,300.00
13100126062100	Renovation/upgrade of buildings within the police headquarters in the state capital Yola North LGA	-	-	-	-	75,000,000.00	-	75,000,000.00	-	75,750,000.00	76,507,500.00

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13100126063100	Consultancy fee for Renovation/upgrade of buildings within the police headquarters in the state capital Yola North LGA	-	-	-	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
13100126096100	Construction of Police Barracks at Fintiri 1000 Housing Unit	-	-	-	-	500,000,000.00	100,000,000.00	600,000,000.00	-	606,000,000.00	612,060,000.00
13100126097100	Consultancy fee for the Post and pre contract fee of police Barracks at Fintiri 1000 Housing Unitt	-	-	-	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
13100126101100	Construction of counter Terrorism unit/Base at Gulak	-	-	-	-	6,688,485,940.00	(6,481,333,000.00)	207,152,940.00	-	3,624,370,800.00	3,660,614,600.00
13100126102100	Consultancy fee construction of counter Terrorism unit / base at Gulak	-	-	-	-	500,000,000.00	(26,000,000.00)	474,000,000.00	-	478,740,000.00	483,527,400.00
13100126107100	Construction of Multipurpose Hall at Madagali LGA	-	-	-	-	496,000,000.00	(446,000,000.00)	50,000,000.00	-	500,960,000.00	505,969,600.00
13100126108100	Upgrading of Multipurpose Hall at Prambe Song LGA	-	-	-	-	500,000,000.00	(248,243,310.00)	251,756,690.00	-	404,000,000.00	408,040,000.00
13100126109100	Complete renovation of Government House (Painting, remodelling, Fittings and Features) in Yola North LGA	-	-	650,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
13100126113100	Renovation/Remodelling of Adamawa State Banquet Hall (including Air Conditioning , Lighting and Sound) in the State	-	-	-	-	650,000,000.00	-	650,000,000.00	-	656,500,000.00	663,065,000.00
13100126114100	Furnishing of Presidential Lodge at Government House (including Electronics) in the State	-	-	-	-	1,400,000,000.00	(400,000,000.00)	1,000,000,000.00	-	1,010,000,000.00	1,020,100,000.00
13100126198100	Construction of Car Park at new Governor's Office Government House Yola	-	-	-	-	350,000,000.00	(100,000,000.00)	250,000,000.00	-	252,500,000.00	255,025,000.00
17100126105100	Construction of 6No official Residence for newly created Chiefdoms in the State	-	-	-	-	2,274,054,000.00	(2,274,054,000.00)	-	-	-	-
17100126110100	Renovation and Upgrading of correctional Centre in the State	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
13100124071100	Establishment and Hosting of Legislative Portal House of Assembly Projects	-	42,000,000.00	42,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00

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13100124075100	Procurement and Establishment of E-Legislature Infrastructural Hardwares House of Assembly Projects	-	96,000,000.00	96,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
13100124082100	Procurement of wireless internet and e-library facility House of Assembly Projects	-	3,300,000.00	3,300,000.00	-	146,067,390.00	-	146,067,390.00	-	147,528,100.00	149,003,400.00
13100125004100	Monitoring and Evaluation of Projects in the State	-	300,000,000.00	100,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
06100126101100	Renovation of Official Residence of Adamawa State Correctional Service Conptroller, Yola North LGA	-	-	-	-	-	100,000,000.00	100,000,000.00	-	-	-
06100126102100	Purchase of Furniture for Banquate Hall in Government House Yola	-	-	-	-	-	1,550,000,000.00	1,550,000,000.00	-	302,999,900.00	302,999,900.00
06100126111100	Purchase of office Furniture for ADSIEC, CSC,and PPSMB in Yola North LGA	-	-	-	-	-	200,000,000.00	200,000,000.00	-	-	-
025305300100 - Adamawa State Urban Planning & Development Board											
	Total Capital Expenditure	**-**	**1,067,782,800.00**	**867,782,800.00**	**4,975,600.00**	**2,238,000,000.00**	**523,000,000.00**	**2,761,000,000.00**	**-**	**2,788,610,000.00**	**2,816,496,100.00**
06100124000600	Acquisition of 50 Hectres of Land for relocation of mechanic village/building materials and timber market Yola South	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
06100123000700	Provision of Commercial Tricycles (Keke-Napep) Park	-	11,000,000.00	11,000,000.00	-	-	-	-	-	-	-
06100123000900	Construction of Perimeter wall fencing ASUPDA Headquarters	-	11,000,000.00	11,000,000.00	-	-	-	-	-	-	-
06100126022100	Construction of one block of 5 offices in Arhan Kunu, Mubi North LGA	-	-	-	-	-	47,000,000.00	47,000,000.00	-	47,470,000.00	47,944,700.00
06100126023100	Construction of one block of 5 offices in Bajabure Modire Ward, Girei LGA	-	-	-	-	-	47,000,000.00	47,000,000.00	-	47,470,000.00	47,944,700.00
06100126024100	Construction of one block of 5 offices in Gombi II Ward, Gombi LGA	-	-	-	-	-	47,000,000.00	47,000,000.00	-	47,470,000.00	47,944,700.00
06100126025100	Construction of one block of 5 offices in Makama B,Yola South LGA	-	-	-	-	-	47,000,000.00	47,000,000.00	-	47,470,000.00	47,944,700.00

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06100126026100	Construction of one block of 5 offices in Mayo belwa I Ward, Mayo Belwa LGA	-	-	-	-	-	47,000,000.00	47,000,000.00	-	47,470,000.00	47,944,700.00
06100126027100	Construction of one block of 5 offices in Michika II Ward Michika LGA	-	-	-	-	-	47,000,000.00	47,000,000.00	-	47,470,000.00	47,944,700.00
06100126028100	Construction of one block of 5 offices in Numan II Ward, Numan LGA	-	-	-	-	-	47,000,000.00	47,000,000.00	-	47,470,000.00	47,944,700.00
06100126029100	Construction of one block of 5 offices in Sabon Pegi, Mubi South LGA	-	-	-	-	-	47,000,000.00	47,000,000.00	-	47,470,000.00	47,944,700.00
06100126030100	Construction of one block of 5 offices in Unguwan Sarki, Ganye LGA	-	-	-	-	-	47,000,000.00	47,000,000.00	-	47,470,000.00	47,944,700.00
06100123000600	Implementation of Street Naming and House Numbering across the State	-	32,000,000.00	32,000,000.00	-	-	-	-	-	-	-
06100123000800	construcct of 8 N0: Pedestral Briddge in the State Capital	-	11,000,000.00	11,000,000.00	-	-	-	-	-	-	-
06100124000400	Establishment of 20NO Commercial bill board stand frame jimeta/yola	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
06100123001000	Construction of 9No. Zonal offices	-	108,000,000.00	108,000,000.00	-	-	-	-	-	-	-
06100123001100	Establishment of recreational Parks and Gardens for children	-	12,600,000.00	12,600,000.00	-	-	-	-	-	-	-
06100124000700	construction of trade fair complex at Numan road	-	155,000,000.00	155,000,000.00	-	-	-	-	-	-	-
06100124000800	construction of international cattle market Ngurore Yola south	-	58,000,000.00	58,000,000.00	-	-	-	-	-	-	-
06100124000900	construction of tailler park Numan road Yola South	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-	-
06100123001300	Maintenance of Storm Water Drainage	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
06100123001500	Rehabilitation of ASUPDA; Headquarters	-	289,982,800.00	189,982,800.00	-	-	-	-	-	-	-
06100126032100	Rehabilitation of1 No. block of 7 No. offices in ADSUBDA in Yola North	-	-	-	-	-	300,000,000.00	300,000,000.00	-	303,000,000.00	306,030,000.00
06100123001200	Provision and Rehabilitation of Trafic light in Urban Center	-	13,200,000.00	13,200,000.00	-	-	-	-	-	-	-

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06100123001400	Renovation of Ribadu Square	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
06100124000500	Landscaping of urban roads jimeta/yola	-	11,000,000.00	11,000,000.00	-	-	-	-	-	-	-
06100125043100	Monitoring and Evaluation of Illegal Structures/Demolution in the State	-	130,000,000.00	30,000,000.00	4,975,600.00	2,238,000,000.00	(200,000,000.00)	2,038,000,000.00	-	2,058,380,000.00	2,078,963,800.00
026000100100 - Ministry of Lands and Survey											
	Total Capital Expenditure	**606,824,048.47**	**3,246,278,200.00**	**5,650,911,323.00**	**72,061,976.90**	**1,650,000,000.00**	**3,293,641,000.00**	**4,943,641,000.00**	**-**	**1,666,500,000.00**	**1,683,165,000.00**
06100123016100	Compensation for Acqusition of Land	-	500,000,000.00	500,000,000.00	11,530,376.10	250,000,000.00	700,000,000.00	950,000,000.00	-	959,500,000.00	969,095,000.00
06100125044100	Compensation for Acqusition of Land for proposed layout along Sahuda Road Mubi	-	-	291,200,000.00	-	200,000,000.00	(200,000,000.00)	-	-	-	-
06100125145100	Compensation for Acqusition of Land for Proposed layout at Njairi Mubi	-	-	600,000,000.00	-	200,000,000.00	(200,000,000.00)	-	-	-	-
13100125040100	Compensation for Acqusition of Land for Nigeria Law School Yola	-	-	951,208,280.00	-	250,000,000.00	(250,000,000.00)	-	-	-	-
13100125041100	Compensation for Acqusition of Land for Federal University of Agriculture Mubi	-	-	268,200,000.00	-	-	-	-	-	-	-
13100125043100	Compensation for Acqusition of Land for Pu'ulaku Proposed layout Yola Town	-	-	250,024,843.00	-	-	-	-	-	-	-
13100125046100	Compensation for Acqusition of Land for Mubi Trailer Park	-	-	44,000,000.00	-	50,000,000.00	(50,000,000.00)	-	-	-	-
06100123017100	Reconstruct.of Land & Survey Parameter Wall Fencing(366.6m)	-	800,000,000.00	800,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
06100123018100	Renovation of 3No. Land & Survey Area Offices	-	100,000,000.00	100,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
06100123019100	Provision for Preparation and Implementation of Master Plan	-	600,000,000.00	600,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
06100122090100	Provision for Adamawa Geographical Information System (GIS)	606,824,048.47	1,246,278,200.00	1,246,278,200.00	60,531,600.80	350,000,000.00	-	350,000,000.00	-	353,500,000.00	357,035,000.00
06100126109100	Purchase of 25 hecters of Land at Mailkohi, Yola South LGA	-	-	-	-	-	87,500,000.00	87,500,000.00	-	-	-
06100126110100	Purchase of 40 Hecters of Land at at Mararaba Mubi, Hong LGA	-	-	-	-	-	44,000,000.00	44,000,000.00	-	-	-
06100126112100	Purchase of 152 Hecters of Land at Opposte Federal Housing Estate, Girei LGA	-	-	-	-	-	532,000,000.00	532,000,000.00	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
06100126113100	Purchase of 532 Hecters of Land at Njairi along new Cattle Market in Hong, Hong LGA	-	-	-	-	-	600,000,000.00	600,000,000.00	-	-	-
06100126114100	Purchase of 152 Hecters of Land at along greater ring road at Malkohi, Yola South LGA	-	-	-	-	-	760,000,000.00	760,000,000.00	-	-	-
06100126115100	Purchase of 208 Hecters of Land at Sahuda-Mujara mubi, Mubi South LGA	-	-	-	-	-	291,200,000.00	291,200,000.00	-	-	-
06100126116100	Purchase of 140.58 Hecters of Land at Mbaba - Pulaku, Yola South LGA	-	-	-	-	-	788,941,000.00	788,941,000.00	-	-	-
06100126117100	Purchase of 19 Hecters of Land at Dogire for ADSYP-17 extension, Yola North LGA	-	-	-	-	-	190,000,000.00	190,000,000.00	-	-	-
026000200100 - Office of the Surveyor General											
	Total Capital Expenditure	**3,300,500.00**	**804,098,500.00**	**914,098,500.00**	**-**	**2,309,098,500.00**	**-**	**2,309,098,500.00**	**-**	**2,332,189,500.00**	**2,355,511,700.00**
06100125042100	Purchase/Furnishing of the Office of the Surveyor General Adamawa state	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
06100122010100	Procurement of Survey Equipment	-	27,500,000.00	27,500,000.00	-	27,500,000.00	-	27,500,000.00	-	27,775,000.00	28,052,800.00
06100124001100	Purchase of ICT Equipment	-	22,000,000.00	82,000,000.00	-	82,000,000.00	-	82,000,000.00	-	82,820,000.00	83,648,200.00
11100125008100	Purchase of ICT Infrastructure for Adamawa State Geo Portal in the State	-	-	172,500,000.00	-	172,500,000.00	-	172,500,000.00	-	174,225,000.00	175,967,300.00
11100125032100	Automation of Survey Records in the State	-	-	-	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
06100123002100	Construction of the Office of the Surveyor General at Yola North LGA	-	35,000,000.00	35,000,000.00	-	35,000,000.00	-	35,000,000.00	-	35,350,000.00	35,703,500.00
06100125059100	Construction of 1no. Block with 4 offices across the State (Numan, Mubi, Ganye, Michika, Guyuk and Yola)	-	154,000,000.00	354,000,000.00	-	354,000,000.00	-	354,000,000.00	-	357,540,000.00	361,115,400.00
06100125141100	Rehabilatation of 5no blocks of offices at the office of the Surveyor Genaral Adamawa state	-	249,598,500.00	49,598,500.00	-	49,598,500.00	-	49,598,500.00	-	50,094,500.00	50,595,500.00
06100123072100	Purchase of Lithography Equipment in the State	-	5,500,000.00	5,500,000.00	-	5,500,000.00	-	5,500,000.00	-	5,555,000.00	5,610,600.00

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06100123002000	Construction of ICT Center for Adamawa State Geo-Portal; for title Deed Plans in line with global best practices in the in office of the surveyor, Yola North LQA	-	172,500,000.00	-	-	-	-	-	-	-	-
06100123023100	Provision for Mapping across the State	3,300,500.00	16,500,000.00	66,500,000.00	-	66,500,000.00	-	66,500,000.00	-	67,165,000.00	67,836,700.00
06100123024100	Conduct of Survey Controls across the State	-	71,500,000.00	71,500,000.00	-	71,500,000.00	-	71,500,000.00	-	72,215,000.00	72,937,200.00
06100126002100	Mapping of Forest for Grazing Reserves in the State	-	-	-	-	350,000,000.00	-	350,000,000.00	-	353,500,000.00	357,035,000.00
06100126003100	Mapping of Health Care Facilities (Distribution and Proximity) in the State	-	-	-	-	45,000,000.00	-	45,000,000.00	-	45,450,000.00	45,904,500.00
06100126004100	Mapping of Fiscal Cadastre (Revenue Base Physical Inventory)	-	-	-	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
06100126005100	Mapping of Flood Mitigation and Control (Cascading and Geomorphological Characteristics) in the State	-	-	-	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
06100126006100	Mapping of Crime Scenes and Flash Points in the State	-	-	-	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
06100126007100	Mapping of Thematic Maps of newly created Districts in the State	-	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
06100126008100	Mapping of Official Irrigation Sites and Farm Lands in the State	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
06100126009100	Mapping of Land Use Land Cover in the State	-	-	-	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
06100126011100	Mapping of Radiation in the State	-	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
06100126012100	Survey of all new Layout in the State	-	-	-	-	120,000,000.00	-	120,000,000.00	-	121,200,000.00	122,412,000.00
06100126013100	Resurvey of Distorted Layouts in the State	-	-	-	-	85,000,000.00	-	85,000,000.00	-	85,850,000.00	86,708,500.00
06100126014100	Overhauling Lithographic Section in the State	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
06100126015100	Development of Cadastral Charting sheets for all Urban Areas in the State	-	-	-	-	70,000,000.00	-	70,000,000.00	-	70,700,000.00	71,407,000.00
06100126018100	Cartographic Dictionary for Old, Existing and New Layouts in the Stae	-	-	-	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00

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10100126010100	Mapping of Aqua (Water Bodies for Blue Economy) in the State	-	-	-	-	75,000,000.00	-	75,000,000.00	-	75,750,000.00	76,507,500.00
026500100100 - Ministry of Livestock & Aquaculture Development											
	Total Capital Expenditure	**61,355,261.25**	**1,001,224,700.00**	**1,001,224,700.00**	**72,414,000.00**	**661,500,000.00**	**-**	**661,500,000.00**	**213,000,000.00**	**668,115,100.00**	**674,796,600.00**
01050424050100	Purchase of 3Nos flying boats and accessories for checkmating fisheries activities(Numan, Yola North & Fufore)	8,000,000.00	85,000,000.00	85,000,000.00	-	50,500,000.00	(50,000,000.00)	500,000.00	-	505,000.00	510,100.00
01010123050100	Furnishing and equipping office complex including computers and ICT equipments	-	152,000,000.00	152,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
01050323040100	Purchase 100 of Tanks for Sales to Fish Farmers and Producti	5,000,000.00	30,000,000.00	30,000,000.00	-	48,500,000.00	-	48,500,000.00	-	48,985,000.00	49,474,900.00
01050326005100	NUT.1.FNS. Purchase of fish inputs (gears) for distribution to fishermen	-	-	-	-	35,000,000.00	-	35,000,000.00	35,000,000.00	35,350,000.00	35,703,500.00
01050326006100	NUT.1.FNS. Purchase of aquaculture kits for distribution to fish farmers in the state	-	-	-	-	25,000,000.00	-	25,000,000.00	25,000,000.00	25,250,000.00	25,502,500.00
01050326007100	NUT.1.FSCP. Provision of processing kits for fish roasters operation in the state	-	-	-	-	48,000,000.00	-	48,000,000.00	48,000,000.00	48,480,000.00	48,964,800.00
01050326008100	NUT.1.FNS. Provision of fish feeds to improve food security in the state	-	-	-	-	20,000,000.00	-	20,000,000.00	20,000,000.00	20,200,000.00	20,402,000.00
01050326010100	NUT.1.FSCP. Provision for Livestock resilance and productivity Project	-	-	-	-	85,000,000.00	-	85,000,000.00	85,000,000.00	85,850,000.00	86,708,500.00
01020523100100	Construction of Veterinary Hospital in the State	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
01020524100100	Rehabilitation of Veterinary Clinics in 8 LGAs-(Madagali, Michika, Numan,Mubi,Maiha,Song, Hong & Ganye)	-	7,000,000.00	7,000,000.00	-	6,700,000.00	-	6,700,000.00	-	6,767,000.00	6,834,700.00
01020123104100	Rehabilitation of basic facilities in Cattle, Other livestock and Aquaculture Wet Markets	-	4,000,000.00	4,000,000.00	-	32,000,000.00	-	32,000,000.00	-	32,320,000.00	32,643,200.00
01020223110100	Renvoation of the Yola Modern Abattoir	1,380,000.00	25,000,000.00	25,000,000.00	24,000,000.00	6,724,700.00	-	6,724,700.00	-	6,792,000.00	6,860,000.00
01020324100100	Provision for Animal improvement programme (Poultry) using outstanding breeds.	-	6,724,700.00	6,724,700.00	-	105,000,000.00	-	105,000,000.00	-	106,050,000.00	107,110,500.00

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01020623020100	Establishement of grazing reserves, gazettement and development..	3,500,000.00	235,000,000.00	235,000,000.00	-	87,875,300.00	-	87,875,300.00	-	88,754,100.00	89,641,700.00
01020623040100	Rehabilitation of Earth Dams & B/hole in6No Plot Grazing Reserve	1,500,000.00	6,000,000.00	6,000,000.00	5,989,500.00	23,000,000.00	-	23,000,000.00	-	23,230,000.00	23,462,300.00
01020624010100	Renovation of Primary, Secondary and Tertiary Stock routes in the State	-	235,000,000.00	235,000,000.00	-	8,000,000.00	50,000,000.00	58,000,000.00	-	58,580,000.00	59,165,800.00
01020122100100	Provision for Livestock resilance and productivity Project	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	14,000,000.00	-	14,000,000.00	-	14,140,000.00	14,281,400.00
01020523000100	Provision for Animal Vaccination Programme	11,990,000.00	150,000,000.00	150,000,000.00	13,819,500.00	-	-	-	-	-	-
01020523030100	Emerging and Re-emerging of Disease Control	9,985,261.25	20,000,000.00	20,000,000.00	-	11,200,000.00	-	11,200,000.00	-	11,312,000.00	11,425,200.00
01030323080100	Carryout (M&E) suppervision and produce monthly, quaterly and annual reports CHE the DG, SLTO, SLPMDs Hon. Comm.	-	5,500,000.00	5,500,000.00	8,605,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
026600100100 - Ministry of Entrepreneurship Development											
	Total Capital Expenditure	**43,954,720.75**	**151,000,000.00**	**151,000,000.00**	**49,303,812.00**	**-**	**-**	**-**	**-**	**-**	**-**
03100123002500	Procurement of Agriculture Inputs-Assistance to Agric Corporative,	26,294,700.00	-	-	-	-	-	-	-	-	-
03100123004100	Purchase of Tool-Kits to Artisan Cooperatives in 21No LGAs	14,909,362.00	-	-	-	-	-	-	-	-	-
03100123004800	Renovation of Director Planning Office Block	2,750,658.75	-	-	-	-	-	-	-	-	-
03100123004000	Conduct of Survey for Adamawa youth Skills Development Scheme	-	27,000,000.00	27,000,000.00	2,944,000.00	-	-	-	-	-	-
03100123003700	Participation in Kaduna, Abuja, Kano, and Enugu trade fairs	-	100,000,000.00	5,000,000.00	9,140,400.00	-	-	-	-	-	-
01070623000500	Basic Entrepreneurship skills acquisition programme and ICT training in the State	-	-	65,000,000.00	225,000.00	-	-	-	-	-	-
03100123003500	Cooperative Education & Enlightenment	-	24,000,000.00	24,000,000.00	36,994,412.00	-	-	-	-	-	-
04070323000100	Adamawa State Cooperatives sensitization and Marketing skill	-	-	30,000,000.00	-	-	-	-	-	-	-
026700100100 - Ministry of Rural Infrastructure & Community Development											
	Total Capital Expenditure	**2,028,987,009.79**	**11,162,465,100.00**	**11,973,802,540.00**	**2,935,700,005.86**	**9,748,276,620.00**	**1,628,539,170.00**	**11,376,815,790.00**	**-**	**9,512,459,500.00**	**9,607,584,300.00**

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14100125007100	Puchase and Installation of Transformer in Yola North (HOA)	-	-	50,000,000.00	49,998,965.00	-	-	-	-	-	-
14100125008100	Rural Electrification in Fufore/Gurin Fufore LGA (HOA)	-	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-
14100125009100	Rural Electrification in Mubi South LGA (HOA)	-	-	50,000,000.00	49,995,635.20	-	-	-	-	-	-
14100125010100	Rural Electrification in Shelleng LGA (HOA)	-	-	70,000,000.00	69,810,815.00	-	-	-	-	-	-
14100126022100	Provision for Solar Street light at Banjiram, Guyuk LGA (GDP Guyuk)	-	-	-	-	50,000,000.00	(50,000,000.00)	-	-	50,500,000.00	51,005,000.00
14100126026100	Provision of Solar street light (7.5 Km) at Yola North (GDP) Yola-North	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
14100122000500	Provision of Electricity Supply to 7 Villages	110,429,561.32	-	-	-	350,000,000.00	-	350,000,000.00	-	353,500,000.00	357,035,000.00
14100122000600	Electrification of 12Towns & Villages & Procur.of Dist. Tran	28,930,000.00	450,000,000.00	350,000,000.00	5,101,470.00	-	-	-	-	-	-
14100122000700	Completion of the Electrification Projects in 42 Towns and Villages	563,818,790.01	650,072,200.00	650,072,200.00	238,040,385.22	-	-	-	-	-	-
14100122000900	Electrification of 30 Towns & Villages & Procur.of Dis Trans	25,314,000.00	700,000,000.00	700,000,000.00	293,583,612.62	-	-	-	-	-	-
14100123001800	Electrification of Muchalla-Mijilu Mubi North	-	202,993,580.00	202,993,580.00	-	-	-	-	-	-	-
14100123002700	Installation of 200KVA Transformer at Toza	16,725,905.00	-	-	-	-	-	-	-	-	-
14100123003700	Electrification of Lamurde to Girji 15Km Mubi South LGA	369,000.00	-	-	-	-	-	-	-	-	-
14100123004300	Completion of the Electrification Projects in 3 Towns & Villages	1,355,365.00	400,000,000.00	400,000,000.00	17,821,152.00	185,500,000.00	-	185,500,000.00	-	187,355,000.00	189,228,600.00
14100123004800	Electrification of Bobini - Bodeno in Guyuk LGA	-	120,000,000.00	120,000,000.00	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
14100123004900	Electrification of Ketembere in shelleng LGA.	57,365.00	-	-	-	-	-	-	-	-	-
14100123005000	Electrification of Waduku and Suwa in Lamurde L.G.A.	-	220,450,000.00	220,450,000.00	-	-	-	-	-	-	-
14100123005200	Electrification of Tingno in Lamude LGA	2,809,857.00	-	-	-	-	-	-	-	-	-
14100123005300	Electrication of Suwa in Lamurde LGA	320,000.00	-	-	-	-	-	-	-	-	-

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14100123005500	Electricfication of Kala'a, Dziga yerima, kwakah, Mulla, Jabba, Pella, Tasha Tidiny, zhedinyi, Dakza, Mombol and Buliyi Lugga, in Hong LGA	-	16,365,800.00	16,365,800.00	-	130,000,000.00	-	130,000,000.00	-	131,300,000.00	132,613,000.00
14100123005600	Rural Electrification of Dong, Bille,Kpasham,Kodomun, Demsa LGA	20,868,192.00	-	-	-	-	-	-	-	-	-
14100123005700	Electrification of Kudiri in Demsa LGA	5,700,000.00	-	-	-	450,000,000.00	-	450,000,000.00	-	454,500,000.00	459,045,000.00
14100123005900	Electricfication of Dillo Bwatiye in Fufore LGA	-	-	-	-	350,000,000.00	-	350,000,000.00	-	353,500,000.00	357,035,000.00
14100123006000	Electrification of 1000 Fintri Housing at Malkohi at Yola South LGA	665,764,324.16	166,441,900.00	166,441,900.00	166,438,081.68	-	-	-	-	-	-
14100123006100	Electrification of Mapeo and So'o at Jada LGA	-	45,632,120.00	45,632,120.00	-	87,608,280.00	-	87,608,280.00	-	88,484,400.00	89,369,300.00
14100123006700	Electrication of Gashala Pubba in Hong LGA	16,532,400.00	-	-	-	-	-	-	-	-	-
14100123006800	Rural Electrification of Karlahi at Fufore LGA	-	250,000,000.00	250,000,000.00	-	-	-	-	-	-	-
14100124000300	Electrification of Dasin Abba Kumba in Fufore L.G.A	1,260,000.00	-	-	-	-	-	-	-	-	-
14100124000600	Electrification Projects of Ga'anda, Gabun, Boga and Fotta in Gombi L.G.A	-	260,000,000.00	260,000,000.00	-	-	-	-	-	-	-
14100124000700	Electrification Project of Mwarawo and Nzungwaling in Demsa	3,349,524.00	210,000,000.00	210,000,000.00	-	260,000,000.00	-	260,000,000.00	-	262,600,000.00	265,226,000.00
14100124000800	Electrification Project of Billachi - Bwatiye in Fufore L.G.A	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-	-
14100124001200	Electrification of Waduku and Suwa in Lamurde L.G.A.	3,199,138.00	-	-	-	-	-	-	-	-	-
14100124001300	Electrification Project of Lawaru, Marrraba Bidoma, Tagombali, Bali and Kwafara in Demsa L.G.A	80,000.00	230,000,000.00	230,000,000.00	-	-	-	-	-	-	-
14100125011100	Electriciation of Jabbilamba-Ruwo Amsami and Daneyel and Extension to Tambo in Girei LGA - Girei Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
14100125012100	Electrification of Ganye - Dashen in Jada LGA - Jada/Mbulo Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-

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14100125013100	Electrification of Kwapukei, Anguwan Naira-Anguwan Laka and Hayin Gada in Numan LGA - Numan Constituency	-	48,000,000.00	48,000,000.00	3,400,000.00	-	-	-	-	-	-
14100125014100	Electrification of Tasha Tiding Zhedinyi, Dakza and Hyena Communities in Hong LGA - Hong Constituency	-	48,000,000.00	48,000,000.00	2,700,000.00	-	-	-	-	-	-
14100125019100	Electrification of Kiri-Naya in Toungo LGA - Toungo Constiyuency	-	48,000,000.00	48,000,000.00	723,630.00	-	-	-	-	-	-
14100125020100	Electrification of Bajen from Rigange, Lamurde LGA - Lamurde Constituency	-	48,000,000.00	48,000,000.00	147,528.00	-	-	-	-	-	-
14100125024100	Rural Electrification of Opalo-Shemen-Zeken-Hoki in Lamurde LGA	-	24,378,200.00	24,378,200.00	262,590.00	-	-	-	-	-	-
14100125033100	Rural Electricfication of Sabon Gari Uba to Kuma in Hong LGA (Member Uba/Gaya)	-	-	74,000,000.00	-	-	-	-	-	-	-
14100125034100	Rural Electrification of Pella to Hyema Garari in Hong LGA (Speaker)	-	-	116,000,000.00	-	-	-	-	-	-	-
14100125035100	Rural Electrification of Marraraban Dwam to Sabon Gari at Demsa LGA (Member Demsa)	-	-	62,500,000.00	-	-	-	-	-	-	-
14100125036100	Rural Electrification of Hayin Gada Ngbalang to Kwapukei, Numan LGA (Member Numan)	-	-	71,400,000.00	-	-	-	-	-	-	-
14100125037100	Rural Electrification of Rigange, Bajan, Nzumoso to Shafaron and Kanti, Lamurde LGA(Member Lamurde)	-	-	125,000,000.00	-	-	-	-	-	-	-
14100125038100	Rural Electrification Kiri to Shelleng, Shelleng LGA (Member Shelleng)	-	-	125,000,000.00	-	-	-	-	-	-	-
14100125039100	Rural Electrification of Ganye to Dashen in Jada LGA (Member Jada)	-	-	62,500,000.00	-	-	-	-	-	-	-
14100125041100	Rural Electrification of Polewire to Ndikong, Mayo Belwa LGA (Member Mayo Belwa)	-	-	200,000,000.00	-	-	-	-	-	-	-
14100125042100	Rural Electrification of Chigari to Karlahi Baraje, Fufore LGA (Member Verre)	-	-	100,000,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
14100125043100	Rural Electrification of Jabbi Lamba to Tambo at Girei LGA (Member Girei)	-	-	100,000,000.00	-	-	-	-	-	-	-
14100125044100	Rural Electrification of Mapeo to Koma II Ward in Jada LGA(Member Jada)	-	-	62,500,000.00	-	-	-	-	-	-	-
14100125045100	Rural Electrification of Maiha Gari to Tambaja, Maiha LGA (Member Maiha)	-	-	250,000,000.00	-	-	-	-	-	-	-
14100125046100	Rural Electrification of Timbokom to Nayema, Toungo LGA (Member Toungo)	-	-	250,000,000.00	-	-	-	-	-	-	-
14100125047100	Rural Electrification of Suwa to Pallam, Madagali LGA (Member Madagali)	-	-	125,000,000.00	-	-	-	-	-	-	-
14100125048100	Rural Electrification of Koti to Batum Community, Song LGA (Member Song)	-	-	83,335,000.00	-	-	-	-	-	-	-
14100126202100	Electrification of Nayima 1 & 2 to Timbo in Toungo LGA	-	170,000,000.00	127,500,000.00	-	450,000,000.00	-	450,000,000.00	-	454,500,000.00	459,045,000.00
14100126043100	Provision of Solar lightings at Banjiram, Guyuk LGA (GDP Guyuk)	-	-	-	-	50,000,000.00	50,000,000.00	100,000,000.00	-	50,500,000.00	51,005,000.00
05050125095100	Provision of Assistance for the construction self help class rooms to various communities across the State	-	150,000,000.00	112,500,000.00	2,783,000.00	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
14100125001200	Electrification of Kiri - Naya in Toungo LGA - Toungo Constituency	-	48,000,000.00	48,000,000.00	1,352,865.00	-	-	-	-	-	-
14100126122100	Rural Electrification Tasha Tiding, Zhedinyi, Dakza, Hyema to Garam Hong LGA	-	-	-	-	700,000,000.00	-	700,000,000.00	-	707,000,000.00	714,070,000.00
14100126284100	Provision of Electricity from Wuro Yanka to Borrong in Demsa LGA	-	100,000,000.00	75,000,000.00	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
17100123007900	Construction and Rehabilation of 8N0. of Rural Feeder roads across the State	1,420,000.00	-	-	-	-	-	-	-	-	-
17100123008200	Cons. Of 6.3km Gyawana-Zekun earth road in Lamurde L.G.A	-	250,000,000.00	250,000,000.00	276,545.00	-	-	-	-	-	-
17100123088100	Construction/Rehabilitation of NYSC Gate-Labondo-Gereng-Borrong (42km) Road	547,223,393.30	1,038,892,600.00	415,557,040.00	915,217,492.00	1,004,068,340.00	-	1,004,068,340.00	-	1,014,109,100.00	1,024,250,200.00

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17100124005100	Construction of Dumne - Prambe 12KM rural feeder road in Song L.G.A	114,914.00	-	-	-	-	-	-	-	-	-
17100124005600	Construction of Sebore Gude Gedkwara 13.5km road in Mubi South L.G.A	10,435,459.00	-	-	-	-	-	-	-	-	-
17100124005700	Construction of Rural Roads from Mayo sasha to Timbo Village in Toungo LGA	2,909,822.00	150,000,000.00	150,000,000.00	700,000.00	-	-	-	-	-	-
17100125002000	Construction of Bidoma Junction to Dong-Vulpi-Gamadio(35km) Road	-	2,050,660,000.00	1,037,995,000.00	-	-	-	-	-	-	-
17100125002300	Construction of 5-Cell Box Culvert at Gugu,Guyuk LGA	-	100,000,000.00	75,000,000.00	-	-	-	-	-	-	-
17100125002700	Construction Rural Roads Network in Banjiram Towns including Culverts in Guyuk LGA	-	250,000,000.00	187,500,000.00	-	-	-	-	-	-	-
17100125006100	Construction of road from Banjiram to Chikila in Guyuk	-	143,086,900.00	107,314,900.00	890,987,410.34	-	-	-	-	-	-
17100125028100	Construction of Kodomti along Numan to Jalingo Road to Shaforon Numan/Jalingo) to Shafaron (8.5km) Road	-	776,630,000.00	582,472,000.00	116,494,400.00	1,320,000,000.00	(300,000,000.00)	1,020,000,000.00	-	1,030,200,000.00	1,040,502,000.00
17100125046100	Construction of Gugu Township Roads; Guyuk LGA	-	200,000,000.00	150,000,000.00	-	500,000,000.00	(30,000,000.00)	470,000,000.00	-	474,700,000.00	479,447,000.00
17100125050100	Construction of Box Culvert of 4 cells at Gada Kwashekye Boni Road Madzi ward, Michika LGA	-	-	150,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
17100125051100	Construction of 4.5 km Road Daware Road in Fufore LGA - Fufore/Gurin Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125052100	Construction of 35km road Baza - Zah in Michika LGA - Michika Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125053100	Construction of 18 km raod from Kaya, Kubu, Kuda- Mbutiku Madagali LGA - Madagali Constituency	-	48,000,000.00	48,000,000.00	1,586,400.00	-	-	-	-	-	-
17100125054100	Construction of Rural Road from Kubtava - Mutuku - Makera in Hong LGA - Hong Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-

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17100125055100	Construction of Rural Roads 25km in Gombi North/South Wards - Gombi Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125057100	Rural Electrification of Bahuli, Digil, Muchalla, Mijilu and Victim Wards in Mubi North LGA - Mubi North Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125058100	Rural Electrification of Dumne - Kuma in Song LGA - Song Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125059100	Construction of Rural Road from Karasude to Greatea with Box Culvert at Karasude, Michika LGA (Member Michika)	-	-	200,000,000.00	-	-	-	-	-	-	-
17100125060100	Construction of Rural Road from Ngaibi to Gashaka in Hong LGA (Speaker)	-	-	120,000,000.00	-	-	-	-	-	-	-
17100125067100	Construction of Box Culvert of 4 cells at Gada Yabali Road at Tumbara Ngabali Ward, Michika LGA	-	-	150,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
17100125071100	Construction of 2.2 KM road from main road (Numan - Yola) to Sangere Bode/Dundere Settlement, Yola South	-	-	583,000,000.00	23,225,028.80	180,000,000.00	-	180,000,000.00	-	181,800,000.00	183,618,000.00
17100126099100	Construction of Rural Road from mail 6 to Gudumiya 15km at Hong LGA	-	-	-	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
17100126117100	Construction of 5klm Rural Road from Timbeukun to Timbo Village (GDP Tongo)	-	-	-	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
17100126121100	Rural Electrification Gundo through Wuro Ladde, Gwagarap, Gombeyel, Boburo, Gamji, Jamali and Bakta in Shelleng LGA - Shelleng Constituency	-	48,000,000.00	48,000,000.00	-	-	-	-	-	-	-
17100125001100	Construction of Culvert in Shelleng LGA (HOA)	-	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-
17100126213100	Construction of Rural Road from Ngalbi to Gashaka in Hong LGA	-	-	-	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
14100125002200	Electrification of Koma in Jada LGA	-	235,901,600.00	176,925,600.00	-	-	-	-	-	-	-
14100125002300	Electrification of Kwapukai	-	87,326,700.00	65,494,700.00	-	-	-	-	-	-	-

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14100125002400	Electrification of Mbemun Lamurde LGA	-	170,359,000.00	127,769,000.00	-	-	-	-	-	-	-
14100125002500	Electrification of Primary Health Clinic Mayo Hakko in Jada LGA	-	87,187,800.00	65,390,800.00	-	-	-	-	-	-	-
14100125060100	Electrification of Gindin Gada Numan LGA	-	202,414,900.00	151,810,900.00	-	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
14100125102100	Electrification of Fema Fufore LGA	-	138,671,800.00	104,003,800.00	-	-	-	-	-	-	-
14100126020100	Electrification of Benghum in Fufore LGA (GDP Fufore)	-	-	-	-	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
14100126023100	Rehabilation of Electricity infrastructure from Opalo to Hoki in Lamurde LGA (GDP Lamurde)	-	-	-	-	98,100,000.00	-	98,100,000.00	-	99,081,000.00	100,071,900.00
14100126024100	Rural Electrification of Mbemun in Lamurde LGA (GDP Lamurde)	-	-	-	-	283,000,000.00	-	283,000,000.00	-	285,830,000.00	288,688,300.00
17100123084100	Rehabilitation of Heavy Duty Equipments	-	45,000,000.00	45,000,000.00	15,053,000.00	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
14100126001100	Rural Electrification of Bodeino in Guyuk LGA	-	-	-	-	-	497,356,180.00	497,356,180.00	-	-	-
14100126002100	Rural Electrification of Bangwun-Tsware-Kpakmiyagi-Kudiri in Demsa LGA	-	-	-	-	-	650,000,000.00	650,000,000.00	-	-	-
14100126004100	Rural Electrification of Gorotoro-Bobini in Guyuk LGA	-	-	-	-	-	112,608,040.00	112,608,040.00	-	-	-
14100126005100	Rural Electrification of Billachi-Bwatiye in Fufore LGA	-	-	-	-	-	450,000,000.00	450,000,000.00	-	-	-
14100126006100	Rural Electrification of Wuro Harde- Sabongari-Yaza-Digil in Mubi North LGA	-	-	-	-	-	200,000,000.00	200,000,000.00	-	-	-
14100126007100	Rural Electrification of Dangir in Guyuk LGA	-	-	-	-	-	48,574,950.00	48,574,950.00	-	-	-
026700200100 - Rural Access Agricultural and Marketing Project (RAAMP)											
	Total Capital Expenditure	**353,919,475.06**	**2,300,000,000.00**	**4,000,000,000.00**	**94,633,200.06**	**5,462,710,000.00**	**-**	**5,462,710,000.00**	**-**	**5,517,338,500.00**	**5,572,515,300.00**
13100125008100	Purchase/Procurement 2No 4 Wheel Drive pickup vehicle 2024 model in the State	-	-	150,000,000.00	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
13100125007100	Purchase/Procurement of 1 No. 18-seater Bus 2024 model in State	-	-	100,000,000.00	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
13100125009100	Renovation of 1 block of office in Yola North LGA	-	-	25,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
13100125020100	Purchase of office furnitures and Fittings in Yola North LGA	-	-	10,000,000.00	-	43,500,000.00	-	43,500,000.00	-	43,935,000.00	44,374,400.00

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13100125016100	Installation of Internet Service for Project Office in Yola North LGA	-	-	15,000,000.00	-	75,000,000.00	-	75,000,000.00	-	75,750,000.00	76,507,500.00
13100125018100	Purchase of ICT Infrastruction and GIS Mapping Softwares for Rural Roads Management in the State	-	-	50,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
14100125001100	Purchase and Installation of solar system at the project office Yola North	-	-	40,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
13100125012100	Construction of 2No Blocks office with Conference Hall, Yola North LGA	-	-	150,000,000.00	-	300,390,500.00	-	300,390,500.00	-	303,394,500.00	306,428,500.00
17100123089100	Construction/Rehabilitation of 45.5KM and Annual Mechanized Maintenance of 561.8km of rural roads across the State	353,919,475.06	450,000,000.00	450,000,000.00	94,633,200.06	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
17100125022100	Construction of Bazza - Kalikasa -Kasudi Zah 26.5Km in Michika LGA	-	-	296,800,000.00	-	89,600,000.00	-	89,600,000.00	-	90,496,000.00	91,401,000.00
17100125023100	Construction of Shuwa - Pallam 8km in Madagali LGA	-	-	89,600,000.00	-	123,200,000.00	-	123,200,000.00	-	124,432,000.00	125,676,400.00
17100125024100	Construction of Jambutu - Boggare 11 Km in Yola South LGA	-	-	123,200,000.00	-	-	-	-	-	-	-
17100125025100	Construction of Kwanan waya - Namtari Manga 4.5km in Yola south LGA	-	-	50,400,000.00	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
17100126005100	Construction of Mararaban Garta- Garta - Nkala- Sinakwand 12.2km in michika LGA	-	-	-	-	46,410,000.00	-	46,410,000.00	-	46,874,100.00	47,342,900.00
17100126006100	Construction of Tudun Wada (Forestry)-Kankilia – Bazza Marghi 10.2km	-	-	-	-	44,135,000.00	-	44,135,000.00	-	44,576,400.00	45,022,200.00
17100126007100	Construction of Vimtim – Bagira 9.7km	-	-	-	-	22,750,000.00	-	22,750,000.00	-	22,977,500.00	23,207,300.00
17100126008100	Construction of NgavaliGella – Kwaja 5.0km	-	-	-	-	30,485,000.00	-	30,485,000.00	-	30,789,900.00	31,097,800.00
17100126009100	Construction of Gella road –Ngavahi – Lamorde - Gwalema - Barracks road 6.7km	-	-	-	-	31,850,000.00	-	31,850,000.00	-	32,168,500.00	32,490,200.00
17100126010100	Construction of Mugulvu-Billa-Yadafa-Mojongo (Hudu) 7.0km	-	-	-	-	35,490,000.00	-	35,490,000.00	-	35,844,900.00	36,203,400.00
17100126011100	Construction of Shuwa-Mayo Wandu 7.8km	-	-	-	-	49,231,000.00	-	49,231,000.00	-	49,723,400.00	50,220,700.00

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17100126012100	Construction of Duhu-Dzuel 10.82km	-	-	-	-	84,630,000.00	-	84,630,000.00	-	85,476,300.00	86,331,100.00
17100126013100	Construction of Vtc Juction-Madanya-Yawa-Wafango-Bahuli-Burha 18.6km	-	-	-	-	64,610,000.00	-	64,610,000.00	-	65,256,100.00	65,908,700.00
17100126014100	Construction of Humbutudi – Kilange – Mbalagi road 14.20km	-	-	-	-	151,970,000.00	-	151,970,000.00	-	153,489,700.00	155,024,600.00
17100126015100	Construction of Parda – Nafori – Dulo – Farang Farang road 33.4km	-	-	-	-	30,030,000.00	-	30,030,000.00	-	30,330,300.00	30,633,700.00
17100126016100	Construction of Shagari Lowcost – Bole - Tuki road 6.6km	-	-	-	-	72,345,000.00	-	72,345,000.00	-	73,068,500.00	73,799,200.00
17100126017100	Construction of Namtari-Doulabi-Pantakere-Changala-Katsinawa with spur to-Dadi 15.9km	-	-	-	-	68,250,000.00	-	68,250,000.00	-	68,932,500.00	69,621,900.00
17100126018100	Construction of Mbilla – Karal – Livo – Gudu 15.0km	-	-	-	-	37,765,000.00	-	37,765,000.00	-	38,142,700.00	38,524,200.00
17100126019100	Construction of Song – Muleng road 8.3km	-	-	-	-	172,900,000.00	-	172,900,000.00	-	174,629,000.00	176,375,300.00
17100126020100	Construction of Dumne - Suktu-Prambe 38.0km	-	-	-	-	69,160,000.00	-	69,160,000.00	-	69,851,600.00	70,550,200.00
17100126021100	Construction of Kwalamba-Guyakun – Via Wunghara road 15.2km	-	-	-	-	94,185,000.00	-	94,185,000.00	-	95,126,900.00	96,078,200.00
17100126022100	Construction of Gombi – Dinga– Ladiel 20.7km	-	-	-	-	86,950,500.00	-	86,950,500.00	-	87,820,100.00	88,698,400.00
17100126023100	Construction of Kalaa-Kokwa'ah- Djiga 19.11km	-	-	-	-	65,975,000.00	-	65,975,000.00	-	66,634,800.00	67,301,200.00
17100126024100	Construction of Shelleng - Bodwei 14.5km	-	-	-	-	29,575,000.00	-	29,575,000.00	-	29,870,800.00	30,169,600.00
17100126025100	Construction of Gugu – Bakin Kogi 6.5km	-	-	-	-	15,015,000.00	-	15,015,000.00	-	15,165,200.00	15,316,900.00
17100126026100	Construction of Guyuk/Biu main road - Banjaram 3.3km	-	-	-	-	29,575,000.00	-	29,575,000.00	-	29,870,800.00	30,169,600.00
17100126027100	Construction of Mararaba - Bobini 6.5km	-	-	-	-	60,970,000.00	-	60,970,000.00	-	61,579,700.00	62,195,500.00
17100126028100	Construction of Garin Overseer – Opalo – Hoki with a Spur to Gyawana from Zekun 13.4km	-	-	-	-	19,565,000.00	-	19,565,000.00	-	19,760,700.00	19,958,400.00
17100126029100	Construction of New Bali-Old Bali-Guri Duste 4.3km	-	-	-	-	149,240,000.00	-	149,240,000.00	-	150,732,400.00	152,239,800.00
17100126030100	Construction of Mararaban Dong-Dong-Vulpi - Gamadio 32.8km	-	-	-	-	40,950,000.00	-	40,950,000.00	-	41,359,500.00	41,773,100.00

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17100126031100	Construction of Off Jalingo road – Kodomti – Shaforon -Nzoruwe 9.0km	-	-	-	-	142,870,000.00	-	142,870,000.00	-	144,298,700.00	145,741,700.00
17100126032100	Construction of Kojoli – Soa – Mapeo – Koma I 31.4km	-	-	-	-	79,170,000.00	-	79,170,000.00	-	79,961,700.00	80,761,400.00
17100126033100	Construction of Marraraban Boro – Marraraba Danaba 17.4km in Michika LGA	-	-	-	-	64,610,000.00	-	64,610,000.00	-	65,256,100.00	65,908,700.00
17100126034100	Construction of Ganye - Santasa – Gurumpawa road 14.2km	-	-	-	-	64,610,000.00	-	64,610,000.00	-	65,256,100.00	65,908,700.00
17100126035100	Construction of 3N0. 3.5Mx2m 3- cee box culvet at DulAji Fadama , Garaha-mojili Hong LGA	-	-	-	-	54,600,000.00	-	54,600,000.00	-	55,146,000.00	55,697,500.00
17100126036100	Construction of (3MX3M) 6Cells relief box culvet Fadama Hong LGA	-	-	-	-	42,770,000.00	-	42,770,000.00	-	43,197,700.00	43,629,700.00
17100126037100	Construction of Ganye – Yelwa road 9.4km	-	-	-	-	54,600,000.00	-	54,600,000.00	-	55,146,000.00	55,697,500.00
17100126038100	Construction of Gamwaso – Yeliso - Nadu 12.0km	-	-	-	-	23,780,000.00	-	23,780,000.00	-	24,017,800.00	24,258,000.00
13100125013100	Intervention Fund in Support of Communities' Self-help Development Activities	-	-	300,000,000.00	-	65,000,000.00	-	65,000,000.00	-	65,650,000.00	66,306,500.00
17100125026100	Consultancy fee for Rural Roads network in the State	-	-	103,250,000.00	-	55,510,000.00	-	55,510,000.00	-	56,065,100.00	56,625,800.00
17100123090100	Rehabilitation of rural roads due to erosions across the State	-	50,000,000.00	50,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
17100125004100	Construction/Rehabilitation of Mararraba Main Road -Humbo-Dumne Bridge)Surface Dressing) 24.85km Road Song LGA	-	1,800,000,000.00	1,500,000,000.00	-	201,750,000.00	-	201,750,000.00	-	203,767,500.00	205,805,200.00
17100126039100	Rehabilitation/Upgrade of Jambutu-Ngolomba-Boggare 8.2km	-	-	-	-	27,260,000.00	-	27,260,000.00	-	27,532,600.00	27,808,000.00
17100126040100	Rehabilitation/Upgrade of Njoboli-Njoboliyo-Rugange 9.4km	-	-	-	-	12,180,000.00	-	12,180,000.00	-	12,301,800.00	12,424,900.00
17100126041100	Rehabilitation/Upgrade of Kwanan Waya-Namtari 4.2km	-	-	-	-	100,340,000.00	-	100,340,000.00	-	101,343,400.00	102,356,900.00
17100126042100	Rehabilitation/Upgrade of Labondo-Gwakrah-Koh-Goron-Borrong 34.6km	-	-	-	-	72,500,000.00	-	72,500,000.00	-	73,225,000.00	73,957,300.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
17100126043100	Rehabilitation/Upgrade of Bazza-Betso-Mango-Kalikasa-Kasudi-Zah 25.0km	-	-	-	-	23,490,000.00	-	23,490,000.00	-	23,724,900.00	23,962,200.00
17100126044100	Rehabilitation/Upgrade of Shuwa-Kwambula 1-Kwambula 11-Pallam 8.1km	-	-	-	-	23,200,000.00	-	23,200,000.00	-	23,432,000.00	23,666,400.00
17100126045100	Rehabilitation/Upgrade of Main Road-Koe-Koppa 8.0km in the State	-	-	-	-	81,200,000.00	-	81,200,000.00	-	82,012,000.00	82,832,200.00
17100126046100	Rehabilitation/Upgrade of New Demsa-Old Demsa-Bwashi-Nogare-Kwaine 28.0km	-	-	-	-	44,080,000.00	-	44,080,000.00	-	44,520,800.00	44,966,100.00
17100126047100	Rehabilitation/Upgrade of Kpasham-Kebali-Yanga 15.2km	-	-	-	-	44,950,000.00	-	44,950,000.00	-	45,399,500.00	45,853,500.00
17100126048100	Rehabilitation/Upgrade of Bille-Gumari-W/Hamawa-W/Bobbo-Gada Mayo-Belwa 15.5km	-	-	-	-	37,120,000.00	-	37,120,000.00	-	37,491,200.00	37,866,200.00
17100126049100	Rehabilitation/Upgrade of Gyawana-Dubwangun-Mbemun-Hadiyo-Lamurde 12.8km	-	-	-	-	50,199,000.00	-	50,199,000.00	-	50,701,000.00	51,208,100.00
17100126050100	Rehabilitation/Upgrade of Kola Junction - Boshikiri 17.31km	-	-	-	-	49,097,000.00	-	49,097,000.00	-	49,588,000.00	50,083,900.00
17100126051100	Rehabilitation/Upgrade of Shelleng - Bakta 16.93km	-	-	-	-	21,518,000.00	-	21,518,000.00	-	21,733,200.00	21,950,600.00
17100126052100	Rehabilitation/Upgrade of Numan/Biu road- Barre 7.42km	-	-	-	-	48,430,000.00	-	48,430,000.00	-	48,914,300.00	49,403,500.00
17100126053100	Rehabilitation/Upgrade of Daba - Mayo Belwa 16.70km	-	-	-	-	38,106,000.00	-	38,106,000.00	-	38,487,100.00	38,872,000.00
17100126054100	Rehabilitation/Upgrade of Polewire- Ndikong 13.14km	-	-	-	-	27,202,000.00	-	27,202,000.00	-	27,474,100.00	27,748,900.00
17100126055100	Rehabilitation/Upgrade of Ngurore Mayo Belwa road-Gongoshi 9.38km	-	-	-	-	48,459,000.00	-	48,459,000.00	-	48,943,600.00	49,433,100.00
17100126056100	Rehabilitation/Upgrade of Longa Ewa - W/Abbo- W/ Yombe 16.71km	-	-	-	-	33,263,000.00	-	33,263,000.00	-	33,595,700.00	33,931,700.00
17100126057100	Rehabilitation/Upgrade of Toungo - Kiri 11.47km	-	-	-	-	80,939,000.00	-	80,939,000.00	-	81,748,400.00	82,565,900.00
17100126058100	Rehabilitation/Upgrade of Yolde Pate Prison - Yadim 27.91km	-	-	-	-	61,335,000.00	-	61,335,000.00	-	61,948,400.00	62,567,900.00

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17100126059100	Rehabilitation/Upgrade of Gurin - Filingo 21.91km	-	-	-	-	52,461,000.00	-	52,461,000.00	-	52,985,700.00	53,515,600.00
17100126060100	Rehabilitation/Upgrade of Parda -Muninga 18.09km	-	-	-	-	45,182,000.00	-	45,182,000.00	-	45,633,900.00	46,090,300.00
17100126061100	Rehabilitation/Upgrade of Konan Yaji- Mijiwana- Gilanbara- Amdur 15.58km	-	-	-	-	74,066,000.00	-	74,066,000.00	-	74,806,700.00	75,554,800.00
17100126062100	Rehabilitation/Upgrade of Hong - Mijili- Kuva Gaya 25.54km Road	-	-	-	-	17,690,000.00	-	17,690,000.00	-	17,866,900.00	18,045,600.00
17100126063100	Rehabilitation/Upgrade of Wuro bokki- Uding - Pella 6.10km	-	-	-	-	17,661,000.00	-	17,661,000.00	-	17,837,700.00	18,016,100.00
17100126064100	Rehabilitation/Upgrade of Ribawo Junction - Muchalla 6.09km	-	-	-	-	31,610,000.00	-	31,610,000.00	-	31,926,100.00	32,245,400.00
17100126065100	Rehabilitation/Upgrade of Mayo Gule- Manjeken - Salma 10.90km	-	-	-	-	43,500,000.00	-	43,500,000.00	-	43,935,000.00	44,374,400.00
17100126066100	Rehabilitation/Upgrade of Mildow – Masawa- Kamboru - Madagali 15.00km	-	-	-	-	43,500,000.00	-	43,500,000.00	-	43,935,000.00	44,374,400.00
17100126067100	Rehabilitation/Upgrade of Kaya – Kudaku – Bitiku - Yinagu 15.00km	-	-	-	-	50,400,000.00	-	50,400,000.00	-	50,904,000.00	51,413,100.00
13100125015100	Procurement of 20Nos Laptop for SPIU Staff in the State	-	-	30,000,000.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
13100125014100	Monitoring and Evalutaion of Rural Roads Network in respect of Agricultutal Produce in the State	-	-	65,000,000.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
17100125020100	Feasiblity study/Prioritization of 50km of rural roads in the State	-	-	201,750,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
17100125021100	Implementation of Abbreviated Restlement Action Plan (ARAP)(Compensation to Project affected persons(PAPs) during Construction of Rural Roads Network in the State)	-	-	150,000,000.00	-	296,800,000.00	-	296,800,000.00	-	299,768,000.00	302,765,700.00
13100125017100	Meeting/Sensitization Workshops and Seminars across communities in the State	-	-	50,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
031801100100 - Adamawa State Judicial Service Commission											

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	Total Capital Expenditure	-	**77,737,500.00**	**77,737,500.00**	-	-	-	-	-	-	-
13100123016300	Acquiring of land for construction of Guest House	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
13100123015900	Purchase of () Toyota Hummer bus model 2019 23,750,000	-	4,987,500.00	4,987,500.00	-	-	-	-	-	-	-
13100123016000	Prelinminary Works and Design of the State Cust.and Sharia Co	-	5,250,000.00	5,250,000.00	-	-	-	-	-	-	-
13100123016200	Construction of Judicial Service Commission secretariat	-	42,000,000.00	42,000,000.00	-	-	-	-	-	-	-
13100123016100	Survey and Demarcation of acquired land for coop village	-	10,500,000.00	10,500,000.00	-	-	-	-	-	-	-
031805100100 - High Court of Justice											
	Total Capital Expenditure	-	**120,020,000.00**	**120,020,000.00**	-	-	-	-	-	-	-
13100123016400	Purchase of motor Vehicle for Hon. CJ - land Cruiser 2020 model	-	8,000,000.00	8,000,000.00	-	-	-	-	-	-	-
13100123016500	Purchase of (2) Toyota Hilux 2019 model 6x25,250,000	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100123016600	Purchase of (7) Toyota Corolla 2017 model Toyota Corolla 7x10,520,000=73,640,000.	-	14,000,000.00	14,000,000.00	-	-	-	-	-	-	-
13100123016700	Purchase of (8) Parodo Jeep 2019 model for Hon. Judges/CR 8x25,500,000= 204,000,000.	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
13100123017600	Purchase of HC Complexs, CMC/SMC/MC furnitures & eltecrical fittings	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
13100123016800	Purchase of desktop computer for Hon.CJ secretary	-	60,000.00	60,000.00	-	-	-	-	-	-	-
13100123016900	Purchase of (20) Laptops for Hon.CJ Judges,CR, DCR & DIR. Finance 20x300,000=6,000,000	-	1,200,000.00	1,200,000.00	-	-	-	-	-	-	-
13100123017000	Purchase of (20) laserjet printers for Hon. CJ,Judges/CR/DCR/DIRS 20x200,000=4,000,000.	-	800,000.00	800,000.00	-	-	-	-	-	-	-
13100123017100	Purchase of Photocopy machine 6x800,000=4,800,000.	-	960,000.00	960,000.00	-	-	-	-	-	-	-
13100123017500	Purchase of Gen. set SP 60 Maikano 4X20,000,000=40,000,000.	-	8,000,000.00	8,000,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
13100123017400	Purchase of Law Books & annual/monthly/weekly Law reports.	-	12,100,000.00	12,100,000.00	-	-	-	-	-	-	-
13100123017200	Drilling of (7) Bore-hole, pipes & Other accessories (7X3,500,00=24,500,000)	-	4,900,000.00	4,900,000.00	-	-	-	-	-	-	-
13100123017300	Rehabilitation/Repairs of Two High Courts Complexs CMC/SMC/MC Across Adamawa State	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
031805200100 - Customary Court of Appeal											
	Total Capital Expenditure	**-**	**90,000,000.00**	**90,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13100123017700	Purchase of (2) Toyota Corolla 2017 model for DCR & Director Finance 2x10,520,000=21,040,000.	-	12,000,000.00	12,000,000.00	-	-	-	-	-	-	-
13100123017800	Purchase of one Toyota Hilux 2019 model (25,250,000)	-	13,000,000.00	13,000,000.00	-	-	-	-	-	-	-
13100123017900	Purchase of One Land Cruiser Jeep 2020 model for Hon. President CCA	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
13100123018000	Purchases of (3) Parado Jeep 2019 model for Hon. Judges & CR 3x25,500,000= 76,500,000.	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
13100123018700	Purchase of Furnitures/Fittings	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-	-
13100123018100	Purchase of (6) Laptops for Hon.Presi. Judges,CR, DCR & DIR. Finance 6x300,000=1,800,000	-	1,970,000.00	1,970,000.00	-	-	-	-	-	-	-
13100123018400	Purchase of (9) laserjet printers for Hon. Judges,Dirs & CR secretaries 9x200,000=1,800,000.	-	1,980,000.00	1,980,000.00	-	-	-	-	-	-	-
13100123018800	Purchases of Law Books & annual/monthly/weekly Law reports.	-	2,300,000.00	2,300,000.00	-	-	-	-	-	-	-
13100123018500	Purchase of Electrical Equipments	-	2,750,000.00	2,750,000.00	-	-	-	-	-	-	-
13100123018200	Drilling of One Bore-hole pipes & Other accessories	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
13100123018600	Rehabilitation/Repairs of CCA Libraries	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
13100123018300	Rehabilitation/Repairs of CCA Complex	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
031805300100 - Sharia Court of Appeal											
	Total Capital Expenditure	**-**	**90,000,000.00**	**90,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
13100123018900	Purchase of motor Vehicle: Hon. Grand Kadi - Land Cruiser 2020 model	-	18,000,000.00	18,000,000.00	-	-	-	-	-	-	-
13100123019000	Purchase of (6) Toyota Corolla 2017 model 6x10,520,000.00	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
13100123019100	Purchase of (4) Prado Jeep 2019 model for Hon. Kadis & Chief Regisrar 4x 25,500,000	-	37,645,800.00	37,645,800.00	-	-	-	-	-	-	-
13100123019200	Purchase of (3) laserjet printers and (3) laptons for Hon.GK, CR and DF. 6x 250,000.00	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
13100123019400	Purchase of Law Books, Journals, Monthly, Weekly Annual Law report	-	1,574,200.00	1,574,200.00	-	-	-	-	-	-	-
13100123019300	Rehabitation/repaiars of Sharia Court of Appeal	-	1,780,000.00	1,780,000.00	-	-	-	-	-	-	-
031805500100 - Area Courts											
	Total Capital Expenditure	**-**	**100,000,100.00**	**100,000,100.00**	**-**	**98,000,000.00**	**-**	**98,000,000.00**	**-**	**98,980,000.00**	**99,969,800.00**
13100123019500	Purchase of (1) Toyota Hilux 2019 model	-	7,575,000.00	7,575,000.00	-	-	-	-	-	-	-
13100123020200	Purchase of(3) Utility Veh. For Inspectorate offices 406 Peugeot 2010 model for (3x3,000,000.	-	2,700,000.00	2,700,000.00	-	-	-	-	-	-	-
13100123019700	Purchase of furnitures & Elect.l fit. for Inspectorate offices in three judicial div.(3x2,000,000=6,000,000)	-	4,225,000.00	4,225,000.00	-	-	-	-	-	-	-
13100123019800	Purchases of office/Court Hall furnitures & electrical fittings for 21 AC (21x2,000,000=22,000,000)	-	6,600,000.00	6,600,000.00	-	-	-	-	-	-	-
13100123020100	Purchase of (20) Laptops for Area Court Judges 20x300,000=6,100,000	-	1,800,000.00	1,800,000.00	-	-	-	-	-	-	-
13100123019600	Purchase of (20) for laserjet printers Area Court Judges 20x200,000=,4, 000,000	-	1,200,000.00	1,200,000.00	-	-	-	-	-	-	-
13100123070100	Purchase of Law Books & annual/monthly/weekly Law reports.	-	14,245,000.00	14,245,000.00	-	98,000,000.00	-	98,000,000.00	-	98,980,000.00	99,969,800.00
13100123019900	Constructions/Provision of Area Courts In 21 Local Govt.	-	48,155,100.00	48,155,100.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
13100123020000	Constructions/Provision of Area Courts inspectorate offices in three judicial div. (3x15,000,000.)	-	13,500,000.00	13,500,000.00	-	-	-	-	-	-	-
032600100100 - Ministry of Justice											
	Total Capital Expenditure	**1,699,860,175.71**	**5,500,000,000.00**	**6,750,000,000.00**	**3,596,280,452.37**	**4,298,000,000.00**	**-**	**4,298,000,000.00**	**-**	**4,340,980,000.00**	**4,384,389,800.00**
06100125004600	Puchased/supply of ICT Infrastructure for automation of Judiciary across the State	-	1,000,000,000.00	450,000,000.00	-	-	-	-	-	-	-
13100123020400	Construction of Ministry of Justice Complex, Yola North	-	500,000,000.00	100,000,000.00	-	-	-	-	-	-	-
13100125047100	Construction of High Court Complex at Gulak Madagali LGA	-	-	800,000,000.00	-	700,000,000.00	-	700,000,000.00	-	707,000,000.00	714,070,000.00
17100126111100	Construction of 2No. Blocks of Offices of Area Court in Fufore LGA (GDP Fufore)	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
13100125050100	Construction of Residential Quarters for Judges Gulak at Madagali	-	-	700,000,000.00	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
06100125045100	Purchase of Office Furniture for High Courts in the State	-	2,000,000,000.00	2,000,000,000.00	1,743,107,838.84	98,000,000.00	-	98,000,000.00	-	98,980,000.00	99,969,800.00
06100125047100	Renovation and Upgrading of Judiciary/area Courts across the state.	-	1,000,000,000.00	100,000,000.00	-	400,000,000.00	-	400,000,000.00	-	404,000,000.00	408,040,000.00
13100124083100	Renovation of High Courts Complex in the State	1,699,860,175.71	1,000,000,000.00	2,100,000,000.00	1,853,172,613.53	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
13100125083100	Consultancy for Renovation of High Courts Complex in the State (Lot A and B)	-	-	500,000,000.00	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
13100126098100	Construction of High Court complex in Numan, Numan LGA	-	-	-	-	800,000,000.00	-	800,000,000.00	-	808,000,000.00	816,080,000.00
13100126099100	Construction of Customary Court of Appeal Complex at Jimeta, Yola North LGA	-	-	-	-	900,000,000.00	-	900,000,000.00	-	909,000,000.00	918,090,000.00
051300100100 - Ministry of Youth and Sports Development											
	Total Capital Expenditure	**4,192,553,484.05**	**7,158,575,500.00**	**16,763,495,500.00**	**6,709,295,823.05**	**16,873,111,360.00**	**-**	**16,873,111,360.00**	**-**	**17,041,842,700.00**	**17,212,261,300.00**
08100122022100	Construction of NYSC Orientation camp at Yola South LGA	-	250,000,000.00	8,040,000,000.00	2,681,946,302.71	6,462,572,900.00	-	6,462,572,900.00	-	6,527,198,700.00	6,592,470,700.00
08100123022100	Construction of Adamawa State Youth Memorial Center, Jambutu	-	50,000,000.00	50,000,000.00	-	2,500,000,000.00	-	2,500,000,000.00	-	2,525,000,000.00	2,550,250,000.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
08100125033100	Consultancy for Construction of NYSC Orientation camp at Yola South LGA	-	-	764,920,000.00	199,920,000.00	400,143,270.00	-	400,143,270.00	-	404,144,800.00	408,186,300.00
08100124060100	Construction of Jimeta Stadium along Numan Road in Yola Noth LGA	4,192,553,484.05	6,584,902,900.00	7,334,902,900.00	3,651,754,761.54	6,903,402,850.00	-	6,903,402,850.00	-	6,972,436,900.00	7,042,161,300.00
08100125010100	Consultancy for Construction of 10,000 Cap.state sport comp. along Numan Road, Yola North	-	273,672,600.00	573,672,600.00	175,674,758.80	606,992,340.00	-	606,992,340.00	-	613,062,300.00	619,193,000.00
051305100100 - Sports Council											
	Total Capital Expenditure	**-**	**20,000,000.00**	**20,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
08100123000400	Purchase/Supply of sport Equipments in the State	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
08100123000500	Renovation of Seven Zonal Offices and Furnishing	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
08100123000600	Reconstruction of sport council Office building	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
051400100100 - Ministry of Women Affairs											
	Total Capital Expenditure	**15,950,500.00**	**7,500,000,000.00**	**4,865,000,000.00**	**99,541,601.43**	**2,241,380,000.00**	**-**	**2,241,380,000.00**	**245,800,000.00**	**2,263,793,800.00**	**2,286,431,900.00**
07100123000500	Provision of Office Furniture Social Investment Programme Offices	-	4,500,000.00	4,500,000.00	-	-	-	-	-	-	-
04030625004604	Purchase/supply of food nutrition kids for distribution across the State	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
07100123000300	Procurement of Instructional Materials for Gender Equality and Equity for Women	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
07100123000400	Procurement of Instructional Materials in 21 LGAs on Childs Right to Enhance Awareness	-	3,000,000.00	3,000,000.00	-	-	-	-	-	-	-
04030626002101	NUT.2.SP. Purchase of food nutrition kids for distribution in the State	-	-	-	-	30,000,000.00	-	30,000,000.00	30,000,000.00	30,300,000.00	30,603,000.00
07100123000700	Purchase of Skills Aquisation Equipment Tools to 1000No for Women in the State	-	11,440,000.00	11,440,000.00	-	-	-	-	-	-	-
07100123000600	Purchase of ICT Equiptment for Gender Mainstream. Through Implementation of CEDAW.	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-

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07100123000800	Procurement of Barners and Bill Boards for 16 days of activism for GBV Commoreation	5,280,500.00	11,440,000.00	11,440,000.00	-	-	-	-	-	-	-
07100123000900	Purchase of Banners and Bill Boards for Advocacy/sensitization to stakeholders on the need report GVB	-	5,200,000.00	5,200,000.00	-	-	-	-	-	-	-
07100124008100	Provision of skill acquization/Empowermen t of Women in the 3 senatorial Zone (NFWP World Bank assisted Projects)	-	3,600,000,000.00	3,300,000,000.00	-	1,670,000,000.00	-	1,670,000,000.00	-	1,686,700,000.00	1,703,567,000.00
07100124000200	Construction of Office Block Government Remand Home in Yola North.	-	3,408,120,000.00	1,008,120,000.00	-	-	-	-	-	-	-
07100125000100	Establishment of People with disability (PWD) Commission, Yola North	-	30,000,000.00	5,000,000.00	-	-	-	-	-	-	-
07100123000200	Purchase of Bill Board to Sensitised and Strenghening Women's in Politics.	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
07100123010100	Rehabilitation of safe and child friendly spaces Office in state wide	-	11,000,000.00	111,000,000.00	99,541,601.43	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
07100124000300	Renovation of Office Block Government Remand Home in Mubi	-	5,500,000.00	5,500,000.00	-	-	-	-	-	-	-
07100124000400	Renovation of Office Block for persons with disabiities in Yola North	-	124,300,000.00	124,300,000.00	-	-	-	-	-	-	-
07100124000500	Renovation of Office Block for blind in Numan.	-	5,500,000.00	5,500,000.00	-	-	-	-	-	-	-
01060326008100	Provision for Women and Girls Child Empowerment in the State	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
01060326208100	Provision of Policy Document Development for Menstrual Health and Hyegiene Management in the State	-	-	-	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
04030626003101	NUT.5.NIS/ME. Conduct of Survey for Mapping of Orphans and Vulnerable malnurished Children in 21 LGAs	-	-	-	-	121,000,000.00	-	121,000,000.00	121,000,000.00	122,210,000.00	123,432,100.00
07100123000100	Conduct of Survey for Mapping of Orphans and Vulnerable Children in 21 LGAs	10,670,000.00	121,000,000.00	121,000,000.00	-	-	-	-	-	-	-

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07100124000100	Field Enrollment/Supervision of payment for over 63,000 Beneficiaries in the Implementing 21 LG of the state (CCT)	-	6,200,000.00	6,200,000.00	-	-	-	-	-	-	-
07100126031100	Adamawa Cultural Heritage Summit on Women for International Women's Day	-	-	-	-	64,110,000.00	-	64,110,000.00	-	64,751,100.00	65,398,700.00
07100126032100	World Elderly/Charity Day Outreach Providing Relief Materials/Services	-	-	-	-	28,000,000.00	-	28,000,000.00	-	28,280,000.00	28,562,800.00
04030625004504	Capacity building/Sensitization awareness of Communities across the State on Malnutrition	-	94,800,000.00	94,800,000.00	-	-	-	-	-	-	-
04030626001101	NUT.4.HRN/IEC/SBCC. Capacity building awareness on Malnutrition in 21 LGAs of the State	-	-	-	-	94,800,000.00	-	94,800,000.00	94,800,000.00	95,748,000.00	96,705,500.00
07100125000200	Establishment of People with disability (PWD) Commission, Guyuk North	-	15,000,000.00	5,000,000.00	-	-	-	-	-	-	-
07100126033100	Conduct of two-Day Sensitization Workshop for Youths on Drug Abuse and Illicit Trafficking	-	-	-	-	53,470,000.00	-	53,470,000.00	-	54,004,700.00	54,544,800.00
051700100100 - Ministry of Education and Human Capital Development											
	Total Capital Expenditure	**10,842,083,351.44**	**42,935,988,300.00**	**53,284,576,360.00**	**10,691,952,968.42**	**43,972,771,757.00**	**(3,550,000,000.00)**	**40,422,771,757.00**	**-**	**40,826,999,600.00**	**41,235,270,000.00**
05010122000202	Renovation of Offices in the Ministry of Tertiary and Proffesional Education	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-	-
05010122000100	Procurement of funitures and office equipments in the Ministry	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
05010123001802	Procurement of Furniture and office equipment in the Ministry	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
05010122000502	Purchase of 20No. of projectors and Screens in the State	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
05060123046100	Establishment/Provision of EMIS unit in the Ministry	-	100,000,000.00	100,000,000.00	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
05010123001402	Purchase of 1 Generator power plan (Maikano SP100) in the State	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
05050125012100	Procurement of Dignity Pads (JSS - SSS3) in the State	-	100,000,000.00	75,000,000.00	-	75,000,000.00	-	75,000,000.00	-	75,750,000.00	76,507,500.00

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05040223000202	Purcahse of Instructional materials focal communities in the State - UNICEF	3,107,000.00	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
05040223000800	Putrchase of Instructional Material for Global Partnanersip in Education (GPE) II World Bank Assisted Project	27,526,126.50	-	-	-	-	-	-	-	-	-
05040223020100	Purchase of various assorted text books for Snr. Sec Sch	-	430,000,000.00	430,000,000.00	11,980,000.00	430,000,000.00	(200,000,000.00)	230,000,000.00	-	232,300,000.00	234,623,000.00
05040223070100	Purchase of white coloured schools chalks for snr. Secondary	18,350,751.00	250,000,000.00	250,000,000.00	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
05040223080100	Procurement of instructional materials	49,681,333.48	200,000,000.00	200,000,000.00	198,290,465.00	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
05040223100100	Procurement of Technical equipments for Technical Schools	-	250,000,000.00	250,000,000.00	207,511,837.11	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
05040224000400	Purchase of IEC Materials for Schools	70,000,000.00	-	-	-	-	-	-	-	-	-
05040224010100	Putrchase of Instructional Material for Adolecent Girls Initiative for Learning And Empowerment(AGILE) World Bank Assisted	-	550,000,000.00	450,000,000.00	-	500,000,000.00	(150,000,000.00)	350,000,000.00	-	353,500,000.00	357,035,000.00
05040224040100	Purchase of IEC Instructional Materials for Schools in the State	-	100,000,000.00	100,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05040224050100	Procurement of Technical Hand tools for 10 Best Centres	15,271,371.61	100,000,000.00	100,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
05040623023100	Pur./Proc. of WAEC Science Practical Chem. & Reagents	34,193,445.20	130,000,000.00	130,000,000.00	73,751,400.00	70,000,000.00	-	70,000,000.00	-	70,700,000.00	71,407,000.00
05050125014100	Purchase of Instructional Materials (Tables,Chairs, Laboratory Re-Agencts, Workshop Equiptment and Other Teaching Aids for 3No Mega Secondary Schools in the State	-	7,000,000,000.00	6,800,000,000.00	401,686,567.50	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
05050222044100	Procurement of School Furniture General (Tables and Chairs)	281,961,735.67	3,000,000,000.00	2,500,000,000.00	-	1,700,000,000.00	-	1,700,000,000.00	-	1,717,000,000.00	1,734,170,000.00
05020124000102	Procurement and Distribution of RANA/EGC for early graded learners in the State	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
05010123067100	Provision of Internet Facilities at Headquarters 5 Z / Offices in the State	-	100,000,000.00	100,000,000.00	2,153,500.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00

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05050123016100	Povision of CCTV, Solar Panel and lights for thirty eight (38) Boarding Schools in the State	1,843,000.00	400,000,000.00	400,000,000.00	1,843,000.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
05100123000402	Purchase of bannare and Bill board for Gender Responsiveness implementation on Education Sector	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
05010123001602	Procurement of internet facilities in the Ministry	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
05050123014100	Procurement of 21,000 Nos of 18 Students density mattresses	-	-	-	-	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
05050123017100	Provision of double bunk beds in schools	-	750,000,000.00	500,000,000.00	-	250,000,000.00	(250,000,000.00)	-	-	-	-
05050125013100	Procurement of Electronic Boards for selected Schools	-	1,200,000,000.00	900,000,000.00	-	500,000,000.00	(300,000,000.00)	200,000,000.00	-	202,000,000.00	204,020,000.00
05050123004202	Payment of Electricity Bill for thirty eight (38) Boarding Schools in the State	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-	-
05030526012100	Construction/Renovation of Classrooms and Examination Halls in Verre Fufore LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
05030526013100	Construction/Renovation of Classrooms and Examination Halls in Mayo Belwa LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
05030526014100	Construction/Renovation of Classrooms and Examination Halls in Shelleng LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
05030526015100	Construction/Renovation of Classrooms and Examination Halls in Lamurde LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
05030526016100	Construction/Renovation of Classrooms and Examination Halls in Numan LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
05030526017100	Construction/Renovation of Classrooms and Examination Halls in Demsa LGA	-	-	-	-	375,000,000.00	-	375,000,000.00	-	378,750,000.00	382,537,500.00
05030526018100	Construction/Renovation of Classrooms and Examination Halls in Uba/Gaya Hong LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
05030526019100	Construction/Renovation of Classrooms and Examination Halls in Hong LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00

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05030526020100	Construction/Renovation of Classrooms and Examination Halls in Jada LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
05030526021100	Construction/Renovation of Classrooms and Examination Halls in Song LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
05030526022100	Construction/Renovation of Classrooms and and Perimeter Fence in Toungo LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
05030526023100	Construction/Renovation of Classrooms and Examination Halls in Michika LGAS	-	-	-	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
05030526072100	Construction of Perimeter Fencing in the 64 selected Secondary Schools across the State (Agile Intervention)	-	-	-	-	5,157,650,000.00	(500,000,000.00)	4,657,650,000.00	-	4,704,226,500.00	4,751,268,800.00
05030526084100	Construction of 4No. of JAMB Centres Fully Equiped at Numan	-	-	-	-	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
05030526085100	Construction of 4No. of JAMB Centres Fully Equiped at Ganye	-	-	-	-	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
05030526086100	Construction of 4No. of JAMB Centres Fully Equiped at Song	-	-	-	-	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
05030526087100	Construction of 4No. of JAMB Centres Fully Equiped at Gulak	-	-	-	-	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
05040125003102	Construction of 1No. Exams Hall at GDSS Midlau, Madagali LGA (Member Madagali)	-	-	125,000,000.00	-	-	-	-	-	-	-
05040125004102	Construction of 1No. Exams Hall at GDSS Pallam, Madagali LGA (Member Madagali)	-	-	125,000,000.00	-	-	-	-	-	-	-
05040125005102	Construction of 1N0, Exams Hall at GDSS Tambo in Girei LGA (Member Girei)	-	-	100,000,000.00	-	-	-	-	-	-	-
05040125006102	Construction of 1N0, Exams Hall at GDSS Gereng in Girei LGA (Member Girei)	-	-	100,000,000.00	-	-	-	-	-	-	-
05040125007102	Construction of 1N0, Exams Hall at GDSS Jabbi Lamba in Girei LGA (Member Girei)	-	-	100,000,000.00	-	-	-	-	-	-	-

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05040125008102	Construction of 1N0, Exams Hall at GDSS Vunoklan at Girei LGA (Member Girei)	-	-	100,000,000.00	-	-	-	-	-	-	-
05040125009102	Construction of 1No. Exams Hall at GSS Koma, Jada LGA (Member Leko-Koma)	-	-	100,000,000.00	-	-	-	-	-	-	-
05040125010102	Construction of 1No. Exams Hall at GDSS Mapeo , Jada LGA (Member Leko-Koma)	-	-	100,000,000.00	-	-	-	-	-	-	-
05040125011102	Construction of 2No. Block of Classroom and 1No. Office at Abejo Leko Ward, Jada LGA (Member Leko-Koma)	-	-	100,000,000.00	-	-	-	-	-	-	-
05040125013102	Construction of 2No. Block of Classroom at Yelli, Jada LGA (Member Leko-Koma)	-	-	100,000,000.00	-	-	-	-	-	-	-
05040125014102	Construction of 1No. Exams hall at GDSS Karlahi, Fufore LGA (Member Verre)	-	-	100,000,000.00	-	-	-	-	-	-	-
05040125015102	Construction of 1N0 Exams hall at GDSS Mayo-Ine, Fufore LGA (Member Verre)	-	-	100,000,000.00	-	-	-	-	-	-	-
05040125016102	Construction 1No block of 3 Classroom and 1No. Office at Womsara Primary School, Fufore LGA (Member Verre)	-	-	100,000,000.00	-	-	-	-	-	-	-
05040125017102	Construction 1No. block of 3classroom and 1No. office at Ogburi School, Fufore LGA (Member Verre)	-	-	100,000,000.00	-	-	-	-	-	-	-
05040125018102	Construction of 1N0. Exams Hall at GSSS Mayo Belwa, Mayo Belwa LGA (Member Mayo Belwa)	-	-	150,000,000.00	-	-	-	-	-	-	-
05040125019102	Construction 1No block of 3classroom and 1 No. office at Yoffo Batane, Mayo Belwa LGA (Member Mayo Belwa)	-	-	150,000,000.00	-	-	-	-	-	-	-
05040125020102	Construction 1No. Exams Hall at GDSS Jameli, Shelleng LGA (Member Shelleng)	-	-	125,000,000.00	-	-	-	-	-	-	-

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05040125021101	Construction of 1No. Block of 3 classroom and 1No. office at Baka Primary, Shelleng LGA (Member Shelleng)	-	-	125,000,000.00	-	-	-	-	-	-	-
05040125022101	Construction of 1N0. Block of classroom at Ketembare Primary School Shelleng LGA	-	-	100,000,000.00	-	-	-	-	-	-	-
05040125022102	Construction of 2No. Block of Classroom at Koma in Jada LGA (Member Leko-Koma)	-	-	100,000,000.00	-	-	-	-	-	-	-
05040125023102	Construction of 1No. Block of 3 Classroom at GDSS Kullal, Shelleng LGA (Member Shelleng)	-	-	125,000,000.00	-	-	-	-	-	-	-
05040125024102	Construction of 1No. Exams Hall at GDSS Dubwagun, Lamurde LGA(Member Lamurde)	-	-	125,000,000.00	-	-	-	-	-	-	-
05040125025102	Construction of 1No, Exams Hall at GDSS Lafia, Lamurde LGA(Member Lamurde)	-	-	125,000,000.00	-	-	-	-	-	-	-
05040125026102	Construction of 1No Exams Hall at GDSS Waduku, Lamurde LGA(Member Lamurde)	-	-	125,000,000.00	-	-	-	-	-	-	-
05040125027101	Construction of 1No. Block of 3 Classroom and 1No. office at Imburu Primary School, Numan LGA (Member Numan)	-	-	71,400,000.00	-	-	-	-	-	-	-
05040125028101	Construction of 1No. Block of 3 Classroom and 1No. office at Bare Primary School, Numan LGA (Member Numan)	-	-	71,600,000.00	-	-	-	-	-	-	-
05040125029101	Construction of 1No. Block of 3 Classroom and 1 No. Office at Kanti Primary School, Numan LGA (Member Numan)	-	-	71,400,000.00	-	-	-	-	-	-	-
05040125030101	Construction of 1No. Block of 3 Classroom and o1No. Ofice at Vulpi Primary School, Numan LGA (Member Numan)	-	-	71,400,000.00	-	-	-	-	-	-	-
05040125031101	Construction of 1No. Block of 3 Classroom and 1No. Office at Shafaron Primary School, Numan LGA (Member Numan)	-	-	71,400,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
05040125032101	Construction of 1N0. Block of 3 Classroom and 1No. Office at Nzumoso Primary School, Numan LGA (Member Numan)	-	-	71,400,000.00	-	-	-	-	-	-	-
05040125033101	Construction of 1N0.Block of 3 Classroom and Office at Gwamba Primary School at Demsa LGA (Member Demsa)	-	-	62,500,000.00	-	-	-	-	-	-	-
05040125034101	Construction of 1N0.Block of 3 Classroom and Office at Sabon Layi Primary School at Demsa LGA (Member Demsa)	-	-	62,500,000.00	-	-	-	-	-	-	-
05040125035101	Construction of 1N0.Block of 3 Classroom and Office at Pude Primary School Demsa LGA (Member Demsa)	-	-	62,500,000.00	-	-	-	-	-	-	-
05040125036102	Renovation of 1N0.Exams Hall at GSS Tagombali at Demsa LGA (Member Demsa)	-	-	62,500,000.00	-	-	-	-	-	-	-
05040125037102	Renovation of 1N0.Exams Hall at GDSS Kpasham at Demsa LGA (Member Demsa)	-	-	62,500,000.00	-	-	-	-	-	-	-
05040125038102	Construction of 1No. Block of 3 Classroom and 1No. Office at Garaha Lar Primary School in Hong LGA(Member Uba/Gaya)	-	-	71,000,000.00	-	-	-	-	-	-	-
05040125039102	Construction of 1No. Block of 3 Classroom and 1 No. Office at Mayo Ladde Primary School Gaya in Hong LGA(Member Uba/Gaya)	-	-	71,000,000.00	-	-	-	-	-	-	-
05040125040102	Construction of 1No. Block of 3 Classroom and 1No. Office at Wuro Kai Primary School Uba(Speaker Hong LGA)	-	-	71,000,000.00	-	-	-	-	-	-	-
05040125041102	Construction of 1N0. Block of 3 Classroom and 1 No. Office at Gashalla Migzil Primary School Uba in Hong LGA (Member Uba/Gaya)	-	-	71,000,000.00	-	-	-	-	-	-	-
05040125042102	Renovation of 1No. Exams Hall at GSS Uba in Hong LGA(Member Uba/Gaya)	-	-	71,000,000.00	-	-	-	-	-	-	-

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05040125043102	Renovation of 1No. Exams Hall at GDSS Kuva Gahya in Hong LGA (Member Uba/Gaya)	-	-	71,000,000.00	-	-	-	-	-	-	-
05040125044102	Construction of 1N0. Exams Hall at GDSS Kirakwah in Hong LGA (Speaker)	-	-	116,000,000.00	-	-	-	-	-	-	-
05040125045102	Construction of 1N0. Exams Hall at GDSS Zhedinyi in Hong LGA(Speaker)	-	-	116,000,000.00	-	-	-	-	-	-	-
05040125046102	Construction of 1N0. Exams Hall at GDSS Kala'a in Hong LGA (Speaker)	-	-	116,000,000.00	-	-	-	-	-	-	-
05040125047102	Construction of 1No. Exams Hall at GDSS Dilwachira in Hong LGA (Speaker)	-	-	116,000,000.00	-	-	-	-	-	-	-
05040125048102	Construction 1No. Block of 3 classroom and 1 No. Office at GJSS Dagera Gada in Nyibango ward, Jada LGA(Member Jada)	-	-	62,500,000.00	-	-	-	-	-	-	-
05040125049102	Construction 1No. Block of 3 classroom and 1 No. Office at Tsohon Tike Primary School Jada II, Jada LGA (Member Jada)	-	-	62,500,000.00	-	-	-	-	-	-	-
05040125050102	Construction of 1No.Exams Hall at GSS Jada, Jada I Ward in Jada LGA(Member Jada)	-	-	62,500,000.00	-	-	-	-	-	-	-
05040125051102	Construction 1No. Block of 3 classroom and 1No. Office at Wuro Abbo Primary School in Mayo Kalaye, Jada LGA (Member Jada)	-	-	62,500,000.00	-	-	-	-	-	-	-
05040125052102	Construction of 1N0. Block of 3 Classroom and 1 No. Office at GDSS Kakta, Song LGA (Member Song)	-	-	83,333,000.00	-	-	-	-	-	-	-
05040125053102	Construction of 1N0. Block of 3 Classroom and 1No. Office at Sukfu Primary School, Song LGA (Member Song)	-	-	83,333,000.00	-	-	-	-	-	-	-
05040125054102	Construction of 1N0. Block of 3 Classroom and 1No. Office at JimboPrimary School, Song LGA (Member Song)	-	-	83,333,000.00	-	-	-	-	-	-	-

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05040125055102	Construction of 1No. Block of 3 Classroom and 1No. Office at Balma Primary School, Song LGA (Member Song)	-	-	83,333,000.00	-	-	-	-	-	-	-
05040125056102	Construction of 1N0. Exams Hall at Gaungo GDSS (Member Song)	-	-	83,333,000.00	-	-	-	-	-	-	-
05040125057102	Construction of Fence wall and Gate House at GSS Toungo, Toungo LGA (Member Toungo)	-	-	250,000,000.00	-	-	-	-	-	-	-
05040125059102	Upgrade of Gulak Mega Secience School to College of Technology, Innovation and enterprenuership studies Madagali	-	-	2,420,107,500.00	-	-	-	-	-	-	-
05040125060100	Construction of perimiter Fencing for Lamurde Mega Science School.	-	-	450,000,000.00	-	270,000,000.00	-	270,000,000.00	-	272,700,000.00	275,427,000.00
05040125061102	Construction of Electro-Machanical Worhsop for Lamurde Mega Science School.	-	-	150,000,000.00	-	-	-	-	-	-	-
05040125062100	Construction of fence wall and Watch Towers at ADSU Mubi	-	-	1,600,000,000.00	-	3,760,000,000.00	(500,000,000.00)	3,260,000,000.00	-	3,292,600,000.00	3,325,526,000.00
05040125063100	Compensation of Land for Hong Mega Science Schools Site in Hong LGA	-	-	700,000,000.00	-	420,000,000.00	-	420,000,000.00	-	424,200,000.00	428,442,000.00
05040125064100	Construction of Perimeter Fencing for Hong Mega Science School.	-	-	300,000,000.00	-	180,000,000.00	-	180,000,000.00	-	181,800,000.00	183,618,000.00
05040125065100	Provision of Electro-Machanical Work at Hong Mega Science School.	-	-	150,000,000.00	-	90,000,000.00	-	90,000,000.00	-	90,900,000.00	91,809,000.00
05040125066100	Take-Off Adamawa State College of Technology, Innovation and Enterprenuership Studies Gulak , Madagali LGA	-	-	2,000,000,000.00	-	3,750,000,000.00	-	3,750,000,000.00	-	3,787,500,000.00	3,825,375,000.00
05040125067100	Take-Off fund for 21 Model Schools in the State	-	-	2,100,000,000.00	-	2,100,000,000.00	-	2,100,000,000.00	-	2,121,000,000.00	2,142,210,000.00
05040125068100	Construction of Repurposing Solar Photovoltaic centers in the State	-	-	200,000,000.00	-	120,000,000.00	-	120,000,000.00	-	121,200,000.00	122,412,000.00
05040125069100	Consultancy payment for Mega Science Schools in the State	-	-	650,000,000.00	-	390,000,000.00	-	390,000,000.00	-	393,900,000.00	397,839,000.00

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05040125073102	Construction of 1No. Exams Hall at GDSS Hyelbla, Madagali LGA (Member Madagali)	-	-	125,000,000.00	-	-	-	-	-	-	-
05040125077102	Compensation of Land for Gulak Mega Science Schools Site in Madagali LGA	-	-	70,000,000.00	-	-	-	-	-	-	-
05040126060100	Provision of Electro-Machanical Work for Lamurde Mega Science School.	-	-	-	-	90,000,000.00	-	90,000,000.00	-	90,900,000.00	91,809,000.00
05040623024100	Payment of Junior NABTEB Examination for thirteen (13) BEST CENTERS in the State	-	40,000,000.00	40,000,000.00	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
05050123004800	Construction of Three (3Nos) Mega Senior Secondary Schools One Per Senatorial Zone in the State	7,966,681,546.53	-	-	-	-	-	-	-	-	-
05050123019100	Construction of Three (3Nos) Mega Science Senior Secondary Schools One Per Senatorial Zone in the State	-	10,800,000,000.00	10,293,215,560.00	6,896,070,010.13	400,000,000.00	1,200,000,000.00	1,600,000,000.00	-	1,616,000,000.00	1,632,160,000.00
05050124000600	Construction of Exam Hall at GSS Pare Numan	69,123,256.25	-	-	-	-	-	-	-	-	-
05050124001302	Construction of Secondary school in Muguvu at Mubi South	235,675.02	-	-	-	-	-	-	-	-	-
05050124041100	Reno.of Existing struct.in Sec.sch.GS&TC Numan,Yola,Mubi,GSS Mayo Belwa,Shelleng,Aliyu Mustapha Coll. Yola,Banjiram,Toungo, Song& Goron,GDSS Pella,Kojoli, Lafiya Lamurde,kpasham,Borrong, Kwabapale,Gurum,Malabu, Goron,Gella & Pakka	-	1,000,000,000.00	800,000,000.00	13,528,572.90	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
05050125010100	Construction 5No Science Laboratories and Equipping of GSS Guyuk, GSS Banjiram, GDSS Bobini, GDSS Lamza and GDSS Kola in Guyuk LGA - Guyuk	-	48,000,000.00	48,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05050126001100	Contruction of 1No. Block of 3 classroom at Gombi 4 Primary School Gombi LGA (GDP Gombi)	-	-	-	-	-	100,000,000.00	100,000,000.00	-	101,000,000.00	102,010,000.00

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05050126002100	Contruction of 1No. Block of 3 classroom at Guyaku Ward Dzangwala Community Primary School Gombi LGA (GDP Gombi)	-	-	-	-	-	100,000,000.00	100,000,000.00	-	101,000,000.00	102,010,000.00
05050126003100	Contruction of 1No. Block of 3 classroom at Sabonlayi Garkida Primary School Gombi LGA (GDP Gombi)	-	-	-	-	-	100,000,000.00	100,000,000.00	-	101,000,000.00	102,010,000.00
05050126004100	Furnishing of Hursawa Primary School at Gombi LGA (GDP Gombi)	-	-	-	-	-	66,000,000.00	66,000,000.00	-	66,660,000.00	67,326,600.00
05050126005100	Furnishing of Sabon Layi Garkida Primary School at Gombi LGA (GDP Gombi)	-	-	-	-	-	68,000,000.00	68,000,000.00	-	68,680,000.00	69,366,800.00
05050126006100	Furnishing of Tawa Primary School at Gombi LGA (GDP Gombi)	-	-	-	-	-	66,000,000.00	66,000,000.00	-	66,660,000.00	67,326,600.00
05100125052100	Construction of Perimeter Fence in Secondary Schools in all Secondary Schools across the State (Agile Intervened)	-	5,900,000,000.00	2,925,000,000.00	-	550,000,000.00	-	550,000,000.00	-	555,500,000.00	561,055,000.00
05100126001100	Consultancy fee under Agile Intervention construction	-	-	-	-	400,000,000.00	-	400,000,000.00	-	404,000,000.00	408,040,000.00
05100126002100	Consultancy fee for Constiuency projects in the State	-	-	-	-	400,000,000.00	-	400,000,000.00	-	404,000,000.00	408,040,000.00
05100126003100	State Government Commitment towards implementation of Agile in the State	-	-	-	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
05100126004100	1 block of 3 classrooms at GDSS Bali Demsa LGA (GDP Demsa)	-	-	-	-	44,500,000.00	-	44,500,000.00	-	44,945,000.00	45,394,500.00
05100126005100	1 block of 3 Classrooms at GDSS Demsa, Demsa LGA (GDP Demsa)	-	-	-	-	44,500,000.00	-	44,500,000.00	-	44,945,000.00	45,394,500.00
05100126006100	1 Block of 3 Classrooms in Mbula Demsa LGA (GDP Demsa)	-	-	-	-	44,500,000.00	-	44,500,000.00	-	44,945,000.00	45,394,500.00
05100126007100	1 Block of 3 Classrooms at GDSS GwambaDemsa LGA (GDP Demsa)	-	-	-	-	44,500,000.00	-	44,500,000.00	-	44,945,000.00	45,394,500.00
05100126008100	Construction of 1 ICT Infrastructure with Solar energy at GDSS Pella Hong LGA (GDP Hong)	-	-	-	-	400,000,000.00	-	400,000,000.00	-	404,000,000.00	408,040,000.00

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05100126009100	1 Block of 3 classroom with furniture at GDSS Dakza Hong LGA (GDP Hong)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126010100	1 Block of 3 classroom with furniture at GDSS Gashala Hong LGA (GDP Hong)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126011100	Fencing of Primary school/GJSS Waranki, Murva, Drigigimi, Pambula, Huzuku, Vokage Michika LGA (GDP Michika)	-	-	-	-	350,000,000.00	-	350,000,000.00	-	353,500,000.00	357,035,000.00
05100126016100	Construction of 5 Block of 3 Classroom at Jigilambu, Michika LGA (GDP Baza)	-	-	-	-	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
05100126017100	Construction 6 Blocks of 3 classrooms in selected Communities In Jada LGA (GDP Jada)	-	-	-	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
05100126019100	Construction 2 Block 3 classrooms at Koma II Jada LGA (GDP Leko Koma)	-	-	-	-	120,000,000.00	-	120,000,000.00	-	121,200,000.00	122,412,000.00
05100126021100	Exam hall/Mini CBT center at Mapeo Jada LGA (GDP Leko)	-	-	-	-	125,000,000.00	-	125,000,000.00	-	126,250,000.00	127,512,500.00
05100126022100	Construction of 1N0 blocks of 3 classrooms at Bole Yolde Pate GDSS Yola South LGA (GDP Yola South)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126023100	Construction of 1N0 blocks of 3 classrooms at GDSS Ngorure South LGA (GDP Yola South)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126024100	Construction of 1N0 blocks of 3 classrooms at Yolde Kohi GDSS South LGA (GDP Yola South)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126025100	Construction of 1N0 blocks of 3 classrooms at Namtari i GDSS South LGA (GDP Yola South)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126026100	Construction of 1N0. blocks of 3 classrooms at Koleri Primary School Mayo-Belwa LGA (GDP Mayo-Belwa)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00

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05100126027100	Construction of 1N0. blocks of 3 classrooms at Kanjam Primary/ GDSS Mayo-Belwa LGA (GDP Mayo-Belwa)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126028100	Construction of 1N0. blocks of 3 classrooms at Tundu wanda Primary Mayo-Belwa LGA (GDP Mayo-Belwa)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126029100	Construction of 1N0. blocks of 3 classrooms at wauro Jabbe Extention Primary Koleri MayMayo-Belwa LGA (GDP Mayo-Belwa)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126030100	Construction of 1N0. blocks of 3 classrooms at Mayo Sanganare n Primary Nbila Mayo-Belwa LGA (GDP Mayo-Belwa)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126031100	Construction of 1N0. blocks of 3 classrooms at Dikkon Primary School Nbila Mayo-Belwa LGA (GDP Mayo-Belwa)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126032100	Construction of 2N0. blocks of 3 classrooms at Gadam Primary School Shelleng LGA (GDP Shelleng)	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
05100126033100	Construction of 2N0. blocks of 3 classrooms at GDSS Bodwai Shelleng LGA (GDP Shelleng)	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
05100126034100	Construction of 1N0. blocks of 3 classrooms at GDSS Labaw Katembare Ward Shelleng LGA (GDP Shelleng)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126035100	Construction of 1N0. blocks of 3 classrooms at Garbani Primary School Shelleng LGA (GDP Shelleng)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126036100	Construction of 10 blocks of 3 classrooms with furniture at selected schools in the 10 wards of Maiha LG (GDP Maiha)	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00

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05100126037100	Construction 3 blocks of 3 classroom some Communities in Fufore LGA (GDP Fufore)	-	-	-	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
05100126038100	Renovation of 1 blocks of 3 classrooms at GDSS Zekum Lamurde LGA (GDP Lamurde)	-	-	-	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
05100126039100	Construction of block of 3 classroom at LEA Primary School Opalo Lamurde LGA (GDP Lamurde)	-	-	-	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
05100126041100	Construction of Exam Halls with solar Energy Gombi LGA (GDP Gombi)	-	-	-	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
05100126042100	Construction of ICT Centre at GDSS Guyuk (GDP Guyuk)	-	-	-	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
05100126044100	Contruct of 1No. Block of 3 classroom at Kawa Lokoru Ward Primary School Guyuk (GDP Guyuk)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05100126045100	Contruct of 2N0 Blocks . of 3classroom at Hinjari Government Girls Junior Secondary School Guyuk (GDP Guyuk)	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
05100126046100	Construction of 2 blocks of 3 classrooms at Ganye Communities Jada LGA (GDP Ganye)	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
05100126047100	Construction of ICT Infrastructure with Solar energy at Ganye LGA (GDP Ganye)	-	-	-	-	400,000,000.00	-	400,000,000.00	-	404,000,000.00	408,040,000.00
05100126052100	Construction of 4 block of 3 classrooms and office in some selected Communities in Koh, Demsare and Kangling, Girei LGA (GDP Girei)	-	-	-	-	126,060,913.00	-	126,060,913.00	-	127,321,600.00	128,594,900.00
05100126054100	Construction of 2 blocks of 3 classrooms. at Timbo GDSS Toungo LGA (GDP Toungo)	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
05100126061100	Construction of1 blocks of 3 classrooms at GDSS Zekum Lamurde LGA (GDP Lamurde)	-	-	-	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
17100126214100	Construction/Renovation of Classrooms and Examination Halls in Madagali LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
17100126215100	Construction/Renovation of Classrooms and Examination Halls in Girei LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
17100126216100	Construction/Renovation of Classrooms and Examination Halls in Leko-Koma Jada LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
05050122011100	Upgrading and Equiping of Science Laboratory in 21No. Senior	-	500,000,000.00	350,000,000.00	-	500,000,000.00	(350,000,000.00)	150,000,000.00	-	151,500,000.00	153,015,000.00
05050122012100	Construction of Dies Office in the State	-	450,000,000.00	350,000,000.00	-	300,000,000.00	(300,000,000.00)	-	-	-	-
05050123002902	Completion of 1No Exam Hall & Furnitures at GDSS Vunikilang	4,824,500.00	-	-	-	-	-	-	-	-	-
05050123013100	Renovation of Storm and Fire Damages in Schools Generally	-	500,000,000.00	400,000,000.00	-	606,899,854.00	(500,000,000.00)	106,899,854.00	-	107,968,900.00	109,048,600.00
05050123018100	construction/ Rehabilatation of 11No. Of secondary schools in three senatorial zones in the State (GSS Shuwa, GSSMichika, GSS Girei, GMMC Yola, GSS Yola)	171,136,311.65	100,000,000.00	100,000,000.00	203,356,861.97	100,000,000.00	800,000,000.00	900,000,000.00	-	909,000,000.00	918,090,000.00
05050123020100	Renovation of AAGSSS Jada	-	-	-	-	100,000,000.00	(100,000,000.00)	-	-	101,000,000.00	102,010,000.00
05050123091100	Renovation of GBBSS Girei	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
05050124031100	Rehabilitation of 15 Number Business Engineering Science and Technology Centers (BEST) Yola, Michika, Gombi,Song,and others	-	500,000,000.00	300,000,000.00	4,780,000.00	500,000,000.00	(200,000,000.00)	300,000,000.00	-	303,000,000.00	306,030,000.00
05050125021100	Construction Examination Hall in Lamurde LGA	-	-	40,000,000.00	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
05050126055100	Construction 3No. Blocks of 3 Classrooms one each at kwaja,Mujara,& Nduku respectively in Mubi South LGA (GDP Mubi North)	-	-	-	-	204,000,000.00	-	204,000,000.00	-	206,040,000.00	208,100,400.00
05050126056100	Renovation of Kolere Primary school Mubi North LGA (GDP Mubi North)	-	-	-	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
05050323045100	Renovation and Provision of E- Library at Yola, Numan and Mubi	-	700,000,000.00	600,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
05010123001702	Rehabilitation of Offices in the Ministry	-	200,000,000.00	200,000,000.00	-	-	-	-	-	-	-

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05030222030100	Specific needs of women and girls living with disabilities	-	150,000,000.00	150,000,000.00	1,530,000.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05030526070100	Consultancy Fee for Constituency projects	-	-	-	-	400,000,000.00	-	400,000,000.00	-	404,000,000.00	408,040,000.00
05030526090100	Consultancy Fee for Construction of Perimeter Fencing in the 64 selected Secondary Schools across the State (Agile Intervention)	-	-	-	-	400,000,000.00	(100,000,000.00)	300,000,000.00	-	303,000,000.00	306,030,000.00
05040125058100	Annual School Census Data Capture across the State	-	30,000,000.00	7,500,000.00	7,662,840.00	30,160,990.00	-	30,160,990.00	-	30,462,600.00	30,767,300.00
05040422000102	Sensitisation and enrichment of school curriculum to cover SRH and GBV	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
05050123092100	Annual National council on education act being handled Thrice annualy	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05060323000100	Conduct of Biometric data on Schools	354,000.00	-	-	-	-	-	-	-	-	-
05060323047100	Conduct of Biometric data on Schools/Gomobileschool Information Management System	-	2,000,000,000.00	1,700,000,000.00	764,000.00	700,000,000.00	(500,000,000.00)	200,000,000.00	-	202,000,000.00	204,020,000.00
05100122000202	GBV Senitisation and Awareness programs for Schools	-	100,000,000.00	100,000,000.00	2,597.75	-	-	-	-	-	-
05100122048100	Sex Education in Primary and Secondary Schools	-	100,000,000.00	100,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
05100123049100	Consultancy payment for design of capital projects of the Ministry	5,414,800.00	500,000,000.00	500,000,000.00	18,800,000.00	500,000,000.00	(300,000,000.00)	400,000,000.00	-	303,000,000.00	306,030,000.00
02100122004100	National Drug Law Enforcement Agency (State Drug Control Commiittee)	-	100,000,000.00	100,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
05010422020100	Monitoring and Evaluation of Schools Generally in the State	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
05030522000102	Mobilisation for public-private partnership for girl child education	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
05040123000100	Quality assurance management in all schools in the state	2,676,600.00	100,000,000.00	100,000,000.00	2,267,800.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05050123015100	Provision for the conduct of Annaual Jets Science competiotion	5,677,000.00	100,000,000.00	100,000,000.00	15,405,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
05100123000302	OLYMPAID NATIONAL Science being held Annually	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
05100123050100	provision for Annual National council on edu act being handled thrice annualy	-	100,000,000.00	100,000,000.00	627,200.00	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
05010223000102	Capacity Building for Officer of EMIS, GMS and PRS in the State	-	100,000,000.00	100,000,000.00	419,500.00	-	-	-	-	-	-
05040125101100	Training on Solar Technology in the State	-	-	200,000,000.00	-	120,000,000.00	-	120,000,000.00	-	121,200,000.00	122,412,000.00
05040223010100	Payment of WAEC, NECO, NABTEB and BECE Exams	1,840,051,908.75	2,500,000,000.00	2,500,000,000.00	1,284,850,225.25	2,000,000,000.00	(2,000,000,000.00)	-	-	-	-
05040322010100	Capital building for Teachers on SRH in the State	-	50,000,000.00	50,000,000.00	2,818,080.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05040322020100	Capital building of staff and teachers on the rights of the child Library	-	50,000,000.00	50,000,000.00	32,581,535.56	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05040623021100	Payment of WACE, NECO registration for SEP, SSI and SEC	220,507,659.78	15,000,000.00	15,000,000.00	1,281,571,975.25	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
05040623022100	Payment For Student Exchange Program	53,465,330.00	50,000,000.00	50,000,000.00	27,100,000.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05050125011100	Education in Emergency/RRA	-	100,000,000.00	75,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
05100124051100	Capacity Building for accelerated Basic Education Programme for Children ages from 10-15-Mass Education Programme	-	82,988,300.00	82,988,300.00	600,000.00	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
051700300100 - Adamawa State Universal Basic Education Board											
	Total Capital Expenditure	**-**	**2,373,200,300.00**	**1,973,200,300.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
05050223000101	Procurement of 100 sets of Teachers's Tables With Chairs Prested Type for Yola North LGEA	-	8,500,000.00	8,500,000.00	-	-	-	-	-	-	-
05050225001801	Purchase/supply of RANA text for Primary 1-Primary 3	-	250,000,000.00	250,000,000.00	-	-	-	-	-	-	-
05050225001901	Purchase of Instructional Materails (Teaching and Learning Materials TLMS)	-	500,000,000.00	200,000,000.00	-	-	-	-	-	-	-
05050225002801	Drilling of motorised Boreole at Board HQ, Yola North	-	18,657,400.00	18,657,400.00	-	-	-	-	-	-	-
05050123004901	Construction of 10 N0 Classrooms of Primary School at 10 wards in Maiha	-	359,876,600.00	359,876,600.00	-	-	-	-	-	-	-
05050123005001	Construction of VIP Toilet at Special Education Centre Jada	-	16,746,700.00	16,746,700.00	-	-	-	-	-	-	-
05050123005101	Construction of 3 Classrooms With Office For ECCDE. Girei III	-	35,987,700.00	35,987,700.00	-	-	-	-	-	-	-

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05050225002701	Construction of three blocks of Classrooms at Mayo-Mbumga primary School, Maiha LGA	-	107,963,000.00	107,963,000.00	-	-	-	-	-	-	-
05050225002901	Kick off of Billiungual Education Program in the State	-	150,000,000.00	50,000,000.00	-	-	-	-	-	-	-
05050125009101	Renovation of Damaged School Structures by windstorm in the 21 LGAs of the State	-	-	500,000,000.00	-	-	-	-	-	-	-
05050225002001	Rehabilatation of 1block of classrooms at Old Demsa LGA	-	16,547,000.00	16,547,000.00	-	-	-	-	-	-	-
05050225002101	Rehabilatation of 1 block classrooms at Kodumon, Lamurde LGA	-	16,655,000.00	16,655,000.00	-	-	-	-	-	-	-
05050225002201	Rehabilatation of 1 block classrooms at Nbanguwo, Lamurde LGA	-	15,435,600.00	15,435,600.00	-	-	-	-	-	-	-
05050225002301	Rehabilatation of 1 block classrooms at Kwanyine, Lamurde LGA	-	18,987,500.00	18,987,500.00	-	-	-	-	-	-	-
05050225002401	Renovation of 1 block of classrooms at Wurobakke primary school, Lamurde LGA	-	16,757,900.00	16,757,900.00	-	-	-	-	-	-	-
05050225002501	Renovation of 1 block of classrooms at Waja islamiya primary school, Hong LGA	-	18,987,400.00	18,987,400.00	-	-	-	-	-	-	-
05050225002601	Renovation of 1 block of classrooms at tasha tiding primary school, Hong LGA	-	22,098,500.00	22,098,500.00	-	-	-	-	-	-	-
05050225001401	Supply of 10,000.00 Two seater Pupil furniture to be suppiled in various schools across the state	-	650,000,000.00	150,000,000.00	-	-	-	-	-	-	-
05050225001501	Education Data Collection Indicators, Processing, and Reporting for the 21 LGEAs	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-	-
05050225001601	Conduct of Annual School Census in the State	-	70,000,000.00	70,000,000.00	-	-	-	-	-	-	-
05050225001701	Conduct of School Conditional Surveys	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-	-
051700800100 - Adamawa State Library Board											
	Total Capital Expenditure	**-**	**800,000,000.00**	**400,000,000.00**	**-**	**-**	**585,000,000.00**	**585,000,000.00**	**-**	**590,850,000.00**	**596,758,500.00**
05050323000300	Purchase of 30No. Laptops for E-Library	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
05050223000200	Purchase of 10No. Shelves	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-

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05050323000500	Purchase of e-Library in Adamawa Lib hqtrs	-	195,000,000.00	195,000,000.00	-	-	-	-	-	-	-
05050323000400	Provision of internet service at e-library	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
05010123000300	Renovation of Offices at Headquarters in the State	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
05050325002000	Reconstruction of 6No. Offices and Walling of Mubi Divisional Library Mubi	-	300,000,000.00	100,000,000.00	-	-	300,000,000.00	300,000,000.00	-	303,000,000.00	306,030,000.00
05050325002100	Reconstruction of 6 no. Offices and Walling of Numan Divisional Library	-	300,000,000.00	100,000,000.00	-	-	285,000,000.00	285,000,000.00	-	287,850,000.00	290,728,500.00
051700900100 - Adamawa State Mass Education Board (ADSMEB)											
	Total Capital Expenditure	**19,400,000.00**	**1,028,811,400.00**	**326,811,400.00**	**29,609,466.00**	**-**	**-**	**-**	**-**	**-**	**-**
05050125000501	Purchase of office Furniture and Filling Cabinet Yola North	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
05050125000701	Purchase of 8 No. HP Laptop in Yola North LGA	-	9,600,000.00	4,600,000.00	-	-	-	-	-	-	-
05050125000801	Purchase of 2 No. HP SHARP Printer Machine, Yola North LGA	-	3,400,000.00	1,400,000.00	-	-	-	-	-	-	-
05050125000601	Purchase of 1 No. Generating Set Yola North	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
05050125001001	Purchase of 80 No. Phone Tablets for Data collection Yola North LGA	-	48,000,000.00	8,000,000.00	-	-	-	-	-	-	-
05050125001101	Purchase of 20No. Medical Whee lChairs, Yola North LGA	-	20,000,000.00	5,000,000.00	-	-	-	-	-	-	-
05050125001201	Purchase of 30No. Fabricated Wheel Chair, Yola North LGA	-	21,000,000.00	6,000,000.00	-	-	-	-	-	-	-
05050125001301	Purchase of 50No. Crutches, Yola North LGA	-	6,500,000.00	1,500,000.00	-	-	-	-	-	-	-
05050125000101	Purchase of Teaching and Learning materials	-	88,822,600.00	38,822,600.00	-	-	-	-	-	-	-
05050125000201	Purchase of Learning kits for Mainstreaming from ABEP Learning Center to JSS 1 and from ABEP Learning Center to Primary Four	-	56,988,800.00	26,988,800.00	-	-	-	-	-	-	-
05050125000901	Purchase of 1 No. Projector and Accessories, Yola North LGA	-	1,500,000.00	1,500,000.00	-	-	-	-	-	-	-
05010123000401	Construction of 1 No. blk of 5 Offices With a Boardroom at Hqtrs Mubi LGA	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-

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05050123005201	Reconstruction & Fencing of women development centre at malamre	-	30,000,000.00	30,000,000.00	29,609,466.00	-	-	-	-	-	-
05050125000401	Construction of 200 Temporary Learning space across the state	-	600,000,000.00	100,000,000.00	-	-	-	-	-	-	-
05050125000301	Renovation of zonal offices in 21 local government areas of the state	-	50,000,000.00	10,000,000.00	-	-	-	-	-	-	-
05040323000101	Capacity Building for Trainer of Trainees (ToT) across the State	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-	-
05050124009601	Capacity Building for Trainer of Trainees (ToT)	19,400,000.00	-	-	-	-	-	-	-	-	-
051705100100 - Post Primary Schools Mgt Board											
	Total Capital Expenditure	**-**	**55,000,000.00**	**55,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
05010123000500	Construction of 5No. PPSMB Zonal Offices at Yola, Ganye, Mub	-	11,000,000.00	11,000,000.00	-	-	-	-	-	-	-
05010123000700	Provision of Internet Facilities at PPSMB Headquarters	-	5,500,000.00	5,500,000.00	-	-	-	-	-	-	-
05010123000600	Rehabilitation of 3No. Office blocks with 21 offices each PPSMB HQ	-	38,500,000.00	38,500,000.00	-	-	-	-	-	-	-
051706400100 - Education Resource Centre											
	Total Capital Expenditure	**-**	**110,000,000.00**	**110,000,000.00**	**300,000.00**	**120,000,000.00**	**-**	**120,000,000.00**	**-**	**121,200,000.00**	**122,412,000.00**
05010123001300	Purchase of 10No. File Cabinets in the State	-	2,640,000.00	2,640,000.00	300,000.00	-	-	-	-	-	-
05010123000800	Purchase of 12No. HP Computer Sets in the State	-	1,980,000.00	1,980,000.00	-	-	-	-	-	-	-
05010123001200	Purchase of 1No.Multi-functional printer-Mx Sharp in the State	-	1,320,000.00	1,320,000.00	-	-	-	-	-	-	-
05040223011100	Purchase of1000No. of Junior and Seniory Secondary School Registers	-	3,960,000.00	3,960,000.00	-	120,000,000.00	-	120,000,000.00	-	121,200,000.00	122,412,000.00
05010123000900	Installation of Internet Facilities in the State	-	660,000.00	660,000.00	-	-	-	-	-	-	-
05010123001000	Renovation of 4No. Office Blocks at Headquarters in the State	-	2,640,000.00	2,640,000.00	-	-	-	-	-	-	-
05010123001100	Renovation of 4No. Office Blocks at Hqtrs in the State	-	96,800,000.00	96,800,000.00	-	-	-	-	-	-	-
051700500100 - College of Agriculture, Science and Technology Ganye											
	Total Capital Expenditure	**-**	**865,544,800.00**	**1,365,544,800.00**	**-**	**220,482,810.00**	**450,000,000.00**	**670,482,810.00**	**-**	**222,687,700.00**	**224,914,600.00**
05100124000103	Purches of Toyota Corolla Motor Vehicles for Principal officers	-	82,500,000.00	2,500,000.00	-	-	-	-	-	-	-

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05050224000103	Purchase of Office furniture / Equipments	-	88,000,000.00	88,000,000.00	-	-	-	-	-	-	-
05050124002903	Purches of Cumputers and Printers	-	9,075,000.00	9,075,000.00	-	-	-	-	-	-	-
05040223001003	Procurement of of field and laboratory equipment for departments Ganye LGA	-	56,742,000.00	6,742,000.00	-	-	-	-	-	-	-
05050123051100	Procurement of Orchard for the College at Ganye LGA	-	7,586,700.00	7,586,700.00	-	220,482,810.00	(220,000,000.00)	482,810.00	-	222,687,700.00	224,914,600.00
05050223000303	Procurement and installation of laboratory furniture for departments	-	51,517,100.00	51,517,100.00	-	-	-	-	-	-	-
05040224000503	Purchase of Library Text Books. Ganye LGA	-	26,156,000.00	26,156,000.00	-	-	-	-	-	-	-
05050124003003	Construction of 2 blocks of 5 offices	-	50,000,000.00	100,000,000.00	-	-	220,000,000.00	220,000,000.00	-	-	-
05050124001703	Constr. Of two Laboratory, two lecture halls and 5 offices for Forestry Technology (FOT) at Adamawa State College of Agriculture Ganye	-	35,265,900.00	35,265,900.00	-	-	-	-	-	-	-
05050124001803	Construction of 1No.736m2 Hostel block per hostel, Ganye LGA	-	25,424,500.00	200,000,000.00	-	-	-	-	-	-	-
05050124001903	Construction of two laboratories, two drawnig studio,two lecture halls and 5 offices for Department of Agricultural Bio-Environmental Technology at Ganye	-	35,156,200.00	35,156,200.00	-	-	-	-	-	-	-
05050124002003	Construction of 1No.650m2 Extension department Building, Ganye LGA	-	25,321,500.00	25,321,500.00	-	-	-	-	-	-	-
05050124002103	Construction of 1No.510m2 Multipurpose theatre, Ganye LGA	-	47,450,600.00	120,000,000.00	-	-	-	-	-	-	-
05050124002203	Construction of 1No.961m2 Library Building, Ganye LGA	-	55,000,000.00	7,875,100.00	-	-	-	-	-	-	-
05050124002303	construction of 2NO Lab, 2 Drawing studios, 2 Lecture halls and 5 offices for Dept of Agric Tech Plus at Ganye	-	25,411,500.00	25,411,500.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
05050124002403	contruction of 2 Lab, 2 Drawing Boards, 2 lecture halls and 5 office for Dept of animal health tech at Ganye	-	45,980,000.00	5,980,000.00	-	-	-	-	-	-	-
05050124002503	construction of 2lab, 2 drawing boards and 2 lecture halls and 5 offices for Dept of Forestry Technology plus at Ganye	-	35,160,000.00	35,160,000.00	-	-	-	-	-	-	-
05050124002603	Construction Of two Laboratory, two lecture halls and 5 offices for Animal Health and Production Dept (AHP) at Ganye	-	50,000,000.00	10,000,000.00	-	-	-	-	-	-	-
05050124002703	Construction Of two Laboratory, two lecture halls and 5 offices for Agricultural Technology (AGT) at Ganye	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
05050424000103	Rehabilitation / Repair of 2N0 Industrial Borehole	-	8,297,800.00	8,297,800.00	-	-	-	-	-	-	-
05050124002803	Rehabilitation / Repairs of office buildings	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
05020622001103	Accreditation fee for the School Programmes with National Board for Technical Education (NBTE) in the State.	-	-	460,000,000.00	-	-	-	-	-	-	-
05040324000103	Capacity Building for the Staff of Collage of Agric Ganye	-	5,500,000.00	5,500,000.00	-	-	-	-	-	-	-
05050126091100	Construction of perimeter fencing of 1,000.00 hecters of the College, Ganye LGA	-	-	-	-	-	200,000,000.00	200,000,000.00	-	-	-
05050326088100	Construction of 1No laboratory complex in the College, Ganye LGA	-	-	-	-	-	150,000,000.00	150,000,000.00	-	-	-
05050126092100	Construction of 1 No. block of 5 classrooms in the College, Ganye LGA	-	-	-	-	-	100,000,000.00	100,000,000.00	-	-	-
051700400100 - College of Legal Studies Yola											
	Total Capital Expenditure	**-**	**878,451,500.00**	**798,451,500.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
05100123000503	Purchase of 2N0. Hilux Vehicles	-	56,000,000.00	56,000,000.00	-	-	-	-	-	-	-
05100124000203	Procurement of Toyata Corolla model 2013	-	18,000,000.00	18,000,000.00	-	-	-	-	-	-	-
05100124000303	Procurement of Toyata Camry salon 2015 model 2	-	36,000,000.00	36,000,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
05100125002903	Purchase of 3 Nos Small Sized Utility Vehicles Yola South LGA	-	12,000,000.00	2,000,000.00	-	-	-	-	-	-	-
05050223000403	Purchase of furniture and Office fittings	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
05050224000203	Procurement of Office Furniture and Equipments	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
05100125002703	Procurement of computer systems: Desktops, Laptops & Assessoriesin the State	-	40,000,000.00	20,000,000.00	-	-	-	-	-	-	-
05050323000603	Purchase of Clinical and Laboratory Equipment	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
05040224000603	Purchase/supply of Library Textbooks, Equipments and other related items in the State	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
05050124003203	Procurement of Cooling Systems Yola South LGA	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
05050124003103	Procurement of 2000 No. Units of Class room Furniture for Distribution across the State	-	60,000,000.00	60,000,000.00	-	-	-	-	-	-	-
05050223000503	Purchase of 300 unit of assorted Collapsible Exams Hall seats	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
05050123005603	Construction of one Block of 8N0. of 2 offices each with toilets Yola South	-	42,600,500.00	42,600,500.00	-	-	-	-	-	-	-
05050124003303	Extention of fence wall and increase of existing fence wall height at new permanent site	-	120,000,000.00	120,000,000.00	-	-	-	-	-	-	-
05050124003503	Construction of one Block of Six (6)Deanery offices each with toilets	-	39,750,000.00	39,750,000.00	-	-	-	-	-	-	-
05100125003003	Construction of One Block of Five Nos Director's Offices Yola South LGA	-	25,000,000.00	5,000,000.00	-	-	-	-	-	-	-
05100125002803	Construction of Reliable water supply system and Drilling of Bohole and Reticulation to the College Yola South LGA	-	60,000,000.00	30,000,000.00	-	-	-	-	-	-	-
05050124003403	Construction of 1No.Block of One Storey Building of 2No. Exam Hall	-	160,000,000.00	160,000,000.00	-	-	-	-	-	-	-
05050123005403	Renovation of 1No. Blks of 13No. Offices with 7No. Toilets Yola South LGA	-	57,601,000.00	57,601,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
05050123005503	Renovation /Extension of College Library Yola South	-	46,500,000.00	46,500,000.00	-	-	-	-	-	-	-
051701800100 - Adamawa State Polytechnic Yola											
	Total Capital Expenditure	**-**	**560,000,000.00**	**560,000,000.00**	**-**	**180,000,000.00**	**-**	**180,000,000.00**	**-**	**181,800,000.00**	**183,618,000.00**
05050423000103	Construction of comprehensive surface tank in the main campus, Yola North LGA	-	35,000,000.00	35,000,000.00	-	-	-	-	-	-	-
05050123006003	Rehabilitation of male and female Hostel, Yola North LGA	-	500,000,000.00	500,000,000.00	-	-	-	-	-	-	-
05050123058100	Renovation of School Lecture/office Buildings, Yola North LGA	-	10,000,000.00	10,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
05050123005903	Rehablitation of Road network in the Main Campus, Yola North LGA	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
05050123006103	Provision for Design of Master Plan of Numan Campus Numan LGA	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
05050123057100	Provision for Design of Master Plan of Jambutu Campus Yola North LGA	-	3,000,000.00	3,000,000.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
051701900100 - College of Education Hong											
	Total Capital Expenditure	**-**	**150,000,000.00**	**150,000,000.00**	**-**	**100,000,000.00**	**-**	**100,000,000.00**	**-**	**101,000,000.00**	**102,010,000.00**
05050124003603	Electricity Connection to Academic Area and other part of the college, Hong LGA	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
05050423000203	Construction of Water System in the School premises	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
05050423059100	Sinking of 5No. Industrial & 15No. Solar boreholes	-	15,000,000.00	15,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
05050123006203	Renovation of 2 no. Hostel Block, Hong LGA	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
05050124003703	Construciton of Male and Female Hostels	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
05050124003803	Construction of 5km fencing of the College	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
051702100100 - Adamawa State University Mubi											
	Total Capital Expenditure	**-**	**1,810,000,000.00**	**2,360,000,000.00**	**1,130,233,502.38**	**14,600,000,000.00**	**-**	**14,600,000,000.00**	**-**	**14,746,000,000.00**	**14,893,460,200.00**
05050122062100	Purchase of Landed Physical structures in Mubi LGA	-	30,000,000.00	10,000,000.00	-	50,000,000.00	300,000,000.00	350,000,000.00	-	50,500,000.00	51,005,000.00
09100125025100	Purchase of Motor Vehicles	-	100,000,000.00	455,000,000.00	364,588,000.00	300,000,000.00	300,000,000.00	600,000,000.00	-	303,000,000.00	306,030,000.00
05050223039100	Furnishing of Offices in Works Department	-	40,000,000.00	40,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
05060123047100	Procuremnt of 2 Nos.HP Micro Tower saver 3.0GHZ 4GB RAM 500GD	-	20,000,000.00	20,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00

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05050122063100	Purchase of Plant Equipment 1 No. Mikano Geneating set in Mubi LGA	-	80,000,000.00	80,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
05050123007100	Purchase of 2No. of 100KVA generator	-	2,000,000.00	2,000,000.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
05050122064100	Purchase of tools/Equipmnt for enterpreneurship centre in Mubi LGA	-	20,000,000.00	20,000,000.00	18,779,517.90	25,500,000.00	-	25,500,000.00	-	25,755,000.00	26,012,600.00
05050123035100	Supply and Installation of Teaching and Research Facilities	-	30,000,000.00	30,000,000.00	13,793,325.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05050123049100	Purchase of Teaching and Research Facilities/Equipment	-	50,000,000.00	50,000,000.00	51,116,250.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
05050323042100	Construction of Laborartory equipment	-	3,000,000.00	3,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
05050523045100	Purchase of Security Facilities	-	20,000,000.00	10,000,000.00	5,449,553.39	19,000,000.00	-	19,000,000.00	-	19,190,000.00	19,381,900.00
09100123012100	Purchase of ornamental plants for beautification of the environment	-	40,000,000.00	30,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
05050222036100	Purchase of furniture for Academic Buildings	-	50,000,000.00	50,000,000.00	47,828,631.00	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
05050222037100	Provi of Furniture&Equipt for C/r,theatre, Lab.Office,Hostel	-	100,000,000.00	200,000,000.00	215,780,644.86	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
05050223038100	Purchase of 300 No. Lecture Seats and cost of Installation	-	10,000,000.00	10,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
05050123034100	Construction of Staff 3 No. Quarters	-	30,000,000.00	10,000,000.00	-	5,000,000.00	-	5,000,000.00	-	5,050,000.00	5,100,500.00
05050126061100	Construction of Faculty of Engineering Complex Mubi LGA	-	-	-	-	3,500,000,000.00	-	3,500,000,000.00	-	3,535,000,000.00	3,570,350,000.00
09100125024100	Provission of Power Suply	-	100,000,000.00	220,000,000.00	530,781.00	700,000,000.00	-	700,000,000.00	-	707,000,000.00	714,070,000.00
05050422044100	Provission of Power Suply	-	100,000,000.00	100,000,000.00	24,901,587.60	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
05050122065100	Construction of Faculty of Social and management Sciences in Mubi LGA	-	50,000,000.00	50,000,000.00	-	555,000,000.00	-	555,000,000.00	-	560,550,000.00	566,155,500.00
05050123008100	Construction of College of Medical Science Complex	-	10,000,000.00	5,000,000.00	-	3,900,000,000.00	-	3,900,000,000.00	-	3,939,000,000.00	3,978,390,000.00
05050123009100	Construction of Faculty of Education	-	4,000,000.00	4,000,000.00	-	2,500,000.00	-	2,500,000.00	-	2,525,000.00	2,550,300.00
05050123010100	Construction and Establishment of Faculty of Law	-	50,000,000.00	50,000,000.00	-	1,002,000,000.00	(600,000,000.00)	402,000,000.00	-	1,012,020,000.00	1,022,140,200.00
05050123011100	Completion of 2No. Lecture Theatres	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00
05050123012100	Cosntruction of Post graduate School	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	2,000,000.00	-	2,020,000.00	2,040,200.00

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05050123024100	Construction of Faculty of Arts at Former School of Health Site	-	60,000,000.00	60,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
05050123025100	Construction of Faculty of Environmental Science Complex	-	3,000,000.00	3,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
05050123026100	Design and Construction of 2 No. Hostel	-	10,000,000.00	10,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
05050123028100	Completion of abandoned University Staff School	-	10,000,000.00	5,000,000.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,060,300.00
05050123029100	Construction of Faculty of Agriculture Complex	-	3,000,000.00	3,000,000.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,080,400.00
05050123030100	Construction of Sasaka Building for Agricultural Eonomics and Extention	-	2,000,000.00	2,000,000.00	-	3,500,000.00	-	3,500,000.00	-	3,535,000.00	3,570,400.00
05050123031100	Construction of Enterpreneurship centre	-	100,000,000.00	100,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
05050323043100	Construction of Laboratory for University Clinic and Furnish	-	50,000,000.00	40,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
05050322040100	Construction of Library Complex	-	50,000,000.00	50,000,000.00	-	1,700,000,000.00	-	1,700,000,000.00	-	1,717,000,000.00	1,734,170,000.00
05050323041100	Rehablitation of E-Library	-	50,000,000.00	50,000,000.00	-	31,000,000.00	-	31,000,000.00	-	31,310,000.00	31,623,100.00
05050123027100	Construction of Roads And Drainages (On Going Project)	-	50,000,000.00	25,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
05050123033100	Construction of conference center (400-500 seat capacity)	-	10,000,000.00	10,000,000.00	-	1,000,000.00	-	1,000,000.00	-	1,010,000.00	1,020,100.00
05050123032100	Construction of Recreational Centers and Social Amenities	-	50,000,000.00	20,000,000.00	1,249,897.00	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
05060122046100	Completing ICT Centre (On Going)	-	50,000,000.00	40,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
05050122004100	Rehablitation of Lecture/Office Buildings in Mubi LGA	-	50,000,000.00	200,000,000.00	251,442,362.65	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
05050123048100	Renovation of Senate Buildings	-	10,000,000.00	10,000,000.00	27,936,087.50	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
05050122005100	Construction School fencing and Land scaping	-	70,000,000.00	70,000,000.00	24,282,113.00	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
09100123002100	Landscaping of School Environment	-	40,000,000.00	40,000,000.00	-	40,000,000.00	-	40,000,000.00	-	40,400,000.00	40,804,000.00
05020622060100	Consultancy Payment for NUC Acreditation/Academic Facilitiies	-	50,000,000.00	50,000,000.00	46,942,550.00	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
05060223048100	Provision of Research and Teaching Facilities(Farm Edu Res Cent etc)	-	40,000,000.00	40,000,000.00	35,612,201.48	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
05100123051100	Consultancy payment for Uiversity Projects	-	100,000,000.00	70,000,000.00	-	270,500,000.00	-	270,500,000.00	-	273,205,000.00	275,937,100.00

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05040323061100	Capacity Building of Planning Unit	-	9,000,000.00	9,000,000.00	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
051702200100 - Adamawa State Scholarship Trust Fund											
	Total Capital Expenditure	**955,274,241.88**	**1,057,000,000.00**	**6,687,000,000.00**	**4,102,523,570.92**	**5,500,000,000.00**	**5,675,000,000.00**	**11,175,000,000.00**	**-**	**5,555,000,000.00**	**5,610,550,000.00**
13100125090100	Construction of Computer Base Center and ICT Infrastructure in State	-	-	130,000,000.00	-	610,000,000.00	-	610,000,000.00	-	616,100,000.00	622,261,000.00
05040322000603	Capacity building through payment of Students Scholarship Allowance	154,657,891.88	660,000,000.00	660,000,000.00	32,581,100.00	1,225,000,000.00	1,275,000,000.00	2,500,000,000.00	-	1,237,250,000.00	1,249,622,500.00
05040322026100	Capacity building through payment of Best Performing Secondary Students/JAMB	4,754,300.00	132,000,000.00	132,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
05040322027100	Capacity building through payment of Foreign scholarship	341,277,650.00	160,000,000.00	4,660,000,000.00	2,789,662,219.00	3,550,000,000.00	4,400,000,000.00	7,950,000,000.00	-	3,585,500,000.00	3,621,355,000.00
05040324000203	Capacity building through payment of Scholarship for female students with 9 credits in SSCE in 21 LGAs	454,584,400.00	105,000,000.00	105,000,000.00	470,108,102.00	105,000,000.00	-	105,000,000.00	-	106,050,000.00	107,110,500.00
05040325002003	Oustanding Scholarship for students at Mewar University, India	-	-	1,000,000,000.00	810,172,149.92	-	-	-	-	-	-
051702300100 - College of Nursing Sciences Yola											
	Total Capital Expenditure	**460,696,928.12**	**900,000,000.00**	**610,000,000.00**	**90,637,205.31**	**311,425,600.00**	**330,000,000.00**	**641,425,600.00**	**-**	**647,839,900.00**	**654,318,300.00**
05050425046100	Purchase 1 No. Toyota 18 Seater Bus, Yola South LGA	-	50,000,000.00	10,000,000.00	-	81,000,000.00	(81,000,000.00)	-	-	-	-
05050425048100	Purchase of 1 No. Genetor MIKANO for Administrative Block, Yola South LGA	-	70,000,000.00	20,000,000.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
05040223001203	Purchase of Nursing/Midwifery Demonstration Equipment	-	60,000,000.00	60,000,000.00	25,358,293.41	-	-	-	-	-	-
05050323044100	Purchase of Library Books	-	100,000,000.00	100,000,000.00	65,278,911.90	60,000,000.00	-	60,000,000.00	-	60,600,000.00	61,206,000.00
05050425047100	Purchase of ICT Infrastructure for CBT and Twin Lecture Theater, Yola South LGA	-	350,000,000.00	150,000,000.00	-	10,000,000.00	(10,000,000.00)	-	-	324,210,000.00	327,452,100.00
05050425002503	Purchase/instalation of Solar system at Administrative Block, Yola South LGA	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
05050123042100	Construction 1 No. Block office, Landscaping and Car Pack	16,237,024.00	100,000,000.00	100,000,000.00	-	60,000,000.00	-	60,000,000.00	-	161,600,000.00	163,216,000.00
05050423045100	Reticulation Water treatment Plant	-	100,000,000.00	100,000,000.00	-	5,425,600.00	-	5,425,600.00	-	5,479,900.00	5,534,700.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
05050123039100	Construction of 2N0. block of Student Hostel	28,172,700.00	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
05050424000503	Construction of Twin Lecture Theatre at College of Nursing and Midwifery, Yola	208,187,638.00	-	-	-	-	-	-	-	-	-
05050424000603	Construction of Computer Based Training Centre at College of Nursing and Midwifery, Yola	208,099,566.12	-	-	-	-	-	-	-	-	-
05050123040100	Construction of Sport Centre	-	40,000,000.00	40,000,000.00	-	60,000,000.00	(29,000,000.00)	31,000,000.00	-	60,600,000.00	61,206,000.00
11100126002100	Purchase of 300 Core i7 all in one Lenovo Computer at the Institution, Yola South	-	-	-	-	-	225,000,000.00	225,000,000.00	-	-	-
11100126003100	Puchase of 300 webcamp logitec C920 at the Institution, Yola South	-	-	-	-	-	17,400,000.00	17,400,000.00	-	-	-
11100126004100	Purchase of Exam management software Server +Client Licences (CBT software)at the Institution, Yola South	-	-	-	-	-	15,000,000.00	15,000,000.00	-	-	-
11100126005100	Purchased of 2 HP proLiant Windows Server at the Institution, Yola South	-	-	-	-	-	11,600,000.00	11,600,000.00	-	-	-
11100126006100	Purchase of Hikvision 32 channels model NVR +CCTV Camera at the Institution, Yola South	-	-	-	-	-	11,000,000.00	11,000,000.00	-	-	-
11100126007100	Purchase of Networking Infrastructure and Installation at the Institution, Yola South	-	-	-	-	-	170,000,000.00	170,000,000.00	-	-	-
051702400100 - College of Health Technology Michika											
	Total Capital Expenditure	**516,198,490.16**	**1,616,555,000.00**	**1,616,555,000.00**	**-**	**181,800,000.00**	**570,000,000.00**	**751,800,000.00**	**-**	**759,318,000.00**	**766,911,300.00**
05100122000703	Purchase of Motor Vehicles 1 No. Hilux Van	-	60,600,000.00	60,600,000.00	-	-	-	-	-	-	-
05100124000403	Purchase of Motor Vehicles	-	128,270,000.00	128,270,000.00	-	-	-	-	-	-	-
05050224000303	Purchase of Furniture and Fittings	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
05050324000203	Purchase of Reference Materials for E-Library	-	89,385,000.00	89,385,000.00	-	-	-	-	-	-	-
08100126022100	Purchase /Installation of Sporting Equipments in Michika Campus	-	-	-	-	-	35,000,000.00	35,000,000.00	-	35,350,000.00	35,703,500.00
05050124004503	Procurement of Recreational Facilities	-	23,735,000.00	23,735,000.00	-	-	-	-	-	-	-
05050124004603	Purchase of Plants and Equipments	-	150,000,000.00	150,000,000.00	-	-	-	-	-	-	-

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14100126042100	Purchase of 1000KVA Generating Plant in Michika Campus	-	-	-	-	-	50,000,000.00	50,000,000.00	-	50,500,000.00	51,005,000.00
05050226032100	Purchase of School Furnitures, fittings inclusive in Michika Campus	-	-	-	-	-	150,000,000.00	150,000,000.00	-	151,500,000.00	153,015,000.00
14100126021100	Provision of 5000KW Solar infrastructure in Michika Campus	-	-	-	-	-	100,000,000.00	100,000,000.00	-	101,000,000.00	102,010,000.00
05050124003903	Construction Of Office Block For HODs, Michika LGA	-	166,650,000.00	166,650,000.00	-	-	-	-	-	-	-
05050124050100	Construction of Admin Block	131,474,167.62	146,450,000.00	146,450,000.00	-	35,350,000.00	-	35,350,000.00	-	35,703,500.00	36,060,600.00
05050126030100	Construction of Laboratory Complex in Michika Campus	-	-	-	-	-	135,000,000.00	135,000,000.00	-	136,350,000.00	137,713,500.00
09100125002403	Construction of 1No. Bursary Block and Store, Michika LGA	-	80,800,000.00	80,800,000.00	-	-	-	-	-	-	-
09100125002503	Construction of 4 Blocks Of Hostel, Michika LGA	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
05050124004203	Construction Classroom Block	104,745,457.79	35,350,000.00	35,350,000.00	-	-	-	-	-	-	-
05050124004303	Construction of Multi-Purpose Hall	-	46,258,000.00	46,258,000.00	-	-	-	-	-	-	-
05050124004403	Construction of Demonstration Centre/Tasting Lab.	-	136,855,000.00	136,855,000.00	-	-	-	-	-	-	-
05050124049100	Construction of Lecturers/ Tutors Offices	-	21,210,000.00	21,210,000.00	-	146,450,000.00	-	146,450,000.00	-	147,914,500.00	149,393,700.00
05050324000103	Costruction Library Complex	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
09100125002603	Construction of Car Parks at College of Health Tech. Michika	-	35,350,000.00	35,350,000.00	-	-	-	-	-	-	-
05060124000103	Construction of ICT Centre	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
05050124005203	Renovation of Staff Quarters and Fittings	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
05050126031100	Renovation 10 No. Self Contain Semi-Dettached Residence in the Campus	-	-	-	-	-	100,000,000.00	100,000,000.00	-	101,000,000.00	102,010,000.00
05050124005103	Provision of Solar light in Michika Campus	19,800,000.00	47,975,000.00	47,975,000.00	-	-	-	-	-	-	-
05050124004803	Renovation of Classroom Block	-	13,635,000.00	13,635,000.00	-	-	-	-	-	-	-
05050124004903	Renovation of Hostel Blocks	260,178,864.75	18,685,000.00	18,685,000.00	-	-	-	-	-	-	-
05050324000303	Renovation of Laboratories	-	46,157,000.00	46,157,000.00	-	-	-	-	-	-	-
05050124004703	Renovation of Admin Block	-	9,090,000.00	9,090,000.00	-	-	-	-	-	-	-

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05050124005003	Renovation of Works Block	-	10,100,000.00	10,100,000.00	-	-	-	-	-	-	-
05100125003103	Provision for accreditation programmmes	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
052100100100 - Ministry of Health and Human Services											
	Total Capital Expenditure	**2,801,911,483.35**	**12,303,000,000.00**	**17,909,250,000.00**	**4,333,731,535.81**	**32,454,772,168.00**	**4,694,428,400.00**	**37,149,200,568.00**	**190,000,000.00**	**32,779,320,400.00**	**33,107,114,300.00**
04070425065102	Purchase of Ambulance for College of Health Technology, Michika LGA	-	15,000,000.00	15,000,000.00	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
13100125003102	Purchase of 1No. Hilux Van for Essential Drugs Distribution Agency, Yola LGA	-	90,000,000.00	10,000,000.00	-	-	-	-	-	-	-
04070425069103	Purchase/Supply of furniture for Cottage and General Hospitals across the State	-	932,000,000.00	32,000,000.00	-	182,660,560.00	-	182,660,560.00	-	184,487,200.00	186,332,100.00
04030623061102	Provision for Purchase of Nutritional food items for the treatment of Malnutrition	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	20,000,000.00	20,000,000.00	20,200,000.00	20,402,000.00
04020126032101	Procure and distribute RDTS kits,ACT, Artesunate injection and SP for Maleria Program to 21 LGAs	-	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04020226012101	NUT.3.IMAM/MS/MPD. Provision for Purchase of Nutritional food items for the treatment of Malnutrition	-	-	-	-	20,000,000.00	-	20,000,000.00	20,000,000.00	20,200,000.00	20,402,000.00
04020226013101	NUT.3.NCDs. Provision of Health facilities for Control of Non communicable Diseases	-	-	-	-	15,000,000.00	-	15,000,000.00	15,000,000.00	15,150,000.00	15,301,500.00
04020226014101	NUT.3.MIYCN. Purchase of Medicines for Safe Motherhood Free treatment to Women & Children (EU-UNICEF)	-	-	-	-	30,000,000.00	-	30,000,000.00	30,000,000.00	30,300,000.00	30,603,000.00
04020226015101	NUT.3.IDH. Purchase of Immunization Medicines in the ststae -WHO	-	-	-	-	5,000,000.00	-	5,000,000.00	5,000,000.00	5,050,000.00	5,100,500.00
04030123000102	Purchase of Sexual and Reproductive Health care tools (UNFPA)	-	20,000,000.00	20,000,000.00	14,229,000.00	-	-	-	-	-	-
04030423060102	Procurement of Testing Kits and other Comsumables-Covid-19 Pandemic	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04030424000102	Purchase of HIV/AIDS/STDS Test equipments in the state	-	30,000,000.00	30,000,000.00	3,516,800.00	-	-	-	-	-	-

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04030723063102	Puchase for Medicines for State Humanitarian Emmergency control (WHO, UNICEF, UNFPA)	-	20,000,000.00	20,000,000.00	35,419,264.93	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
04030724064102	Purchase of 1 No.Emergency Ambulance Services for state Statewide service	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04050122000302	Supply of Medical equipment to Hospitals in the State	-	150,000,000.00	150,000,000.00	22,515,695.20	-	-	-	-	-	-
04050122066102	Purchase of equipment for Cleaning and fumigation of Specialist Hospital Yola	-	54,000,000.00	54,000,000.00	25,584,667.14	44,180,080.00	-	44,180,080.00	-	44,621,900.00	45,068,200.00
04050123000303	Purchase of 1 No. Cancer Control Plant	32,542,283.33	-	-	-	-	-	-	-	-	-
04050123002102	Purchase of Hospital Equipment in the State	122,165,268.23	100,000,000.00	1,000,000,000.00	500,608,148.12	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04050123002802	Procument of Rapid Test Kits for HIV, Hepatitis B and syphilis in the State	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
04050123008102	Purchase of Lab & X-ray equip. for Adamawa German Hosp.	-	70,000,000.00	70,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04050124011103	Purchase of City Scan and Other Specialised Medical Equipment	876,333,325.00	500,000,000.00	500,000,000.00	375,571,425.00	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
04050125020103	Purchase of MRI and other specialised medical equipment in the State	-	-	2,200,000,000.00	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
04050125021102	Purchase of 1000No. Hospital Beds in the State	-	-	500,000,000.00	-	-	-	-	-	-	-
04050126008103	Purchase of 19 No.Emergency Ambulance for New Cottage and General Hospitals	-	-	-	-	400,000,000.00	-	400,000,000.00	-	404,000,000.00	408,040,000.00
04050126041103	Purchase of Hospital Equipment and Drugs in the State	-	-	-	-	9,500,000,000.00	-	9,500,000,000.00	-	9,595,000,000.00	9,690,950,000.00
04060122000202	Purchase of Malaria medicines for Control programme(WB & Global Fund)	-	30,000,000.00	30,000,000.00	500,000.00	-	-	-	-	-	-
04060122043101	Purchase of Drugs for Basic Health Care Centers in the State	17,523,090.66	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04060123000202	Provision of poison & Medicines Information Services	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-

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04060123000402	Purchase of Medicines for Safe Motherhood Free treatment to Women & Children (EU-UNICEF)	-	20,000,000.00	20,000,000.00	5,000,000.00	-	-	-	-	-	-
04060123001004	Purchase of drugs for Tuberculosis and Leprosy Control Programme (WHO)	2,350,332.24	-	-	-	-	-	-	-	-	-
04060123044103	Purchase of Medicines for Control of Mental and substance use disorders	-	30,000,000.00	30,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04060123045102	Povision of Medicines for Medical Out Reach Service in the State (WHO)	-	30,000,000.00	30,000,000.00	3,000,000.00	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04060123048103	Purchase of Medicines for Tropical Disease Control Programme in the State	-	10,000,000.00	10,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04060123049103	Purchase of Medicines for Tuberculosis and Leprosy Control Programme (WHO)	-	50,000,000.00	50,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04060223000102	Purchase of Immunization Medicines in the ststae - WHO	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-
04060223051101	Purchase of Routine Immunization and Polio Eradication	-	30,000,000.00	30,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04060223052103	Provisn of Medicines for Mectizan for the Control of River Blindness	-	20,000,000.00	20,000,000.00	2,000,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04070425001802	Purchase of Oxygen Plants, Yola North LGA	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
04070425060103	Purchase of 10 No. Dailysis Machine at SHY.(Frezenus 5008), Yola North LGA	-	200,000,000.00	200,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
04070425064103	Purchase/procument of Test panels product for the State enhanced external quality assurance proficiency, Yola North LGA	-	40,000,000.00	20,000,000.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
04070425066103	Provision for Support Management of Fake Drugs and unwholesome food products, Yola North LGA	-	85,000,000.00	63,750,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00

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04030223058102	Purchase of Banners and Bill boards sansitization for Mother and Child Week Outreach EU-UNICEF	-	20,000,000.00	20,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04070426078103	Procurement of 30 No. of Laptop for Monitoring and Evaluation for Health Programms	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04070425002002	Provision for Solar equipment to support storage of health commodities at the Ministry of Health, Yola North	-	30,000,000.00	15,000,000.00	-	-	-	-	-	-	-
04070425068102	Provision/Supply of Solar equipment for Cottage , General and Specialist Hospitals across the State	-	50,000,000.00	50,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04070425000502	Construction of Computer based Training center and Twin Lecture Theatre at Callage of Nursing & Midwifery in the State	-	650,000,000.00	350,000,000.00	81,430,952.42	655,000,000.00	120,000,000.00	775,000,000.00	-	661,550,000.00	668,165,500.00
04070425000702	Construction 3 No. of 2Bedroom Flat Staff Quarters at SHY, Yola North LGA	-	500,000,000.00	375,000,000.00	-	-	-	-	-	-	-
04070425059102	Construction o f Admin Block, Male/Female Hostel, class Rooms and Hall at School of Health Michika LGA	-	750,000,000.00	850,000,000.00	281,676,607.70	818,822,870.00	400,000,000.00	1,218,822,870.00	-	827,011,100.00	835,281,300.00
04050122000402	Construction of Cottage Hospital Dumne with Staff Quarters & Equipment	46,227,251.82	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
04050122000502	Construction of residential block of flats (1) each in new cottage hospitals at Guyuk, Shelleng, Girei, Gombi, Gulak, and Michika	29,647,504.48	-	-	-	-	-	-	-	-	-
04020126001102	Upgrading of Belel Maternity Clinic to Cottage Hospital, Maiha LGA State Cponstituency	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
04020126002101	Renovation of Primary Health Care Centre Kodomun at Demsa LGA State Constituency	-	-	-	-	125,000,000.00	-	125,000,000.00	-	126,250,000.00	127,512,500.00

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04020126034101	Construction of 1No. Primary Health Care Center at Demsa LGA (GDP Borrong)	-	-	-	-	90,000,000.00	-	90,000,000.00	-	90,900,000.00	91,809,000.00
04020126039101	Construction of Hospital at Lamorde in Mubi South LGA (GDP Mubi North)	-	-	-	-	296,000,000.00	-	296,000,000.00	-	298,960,000.00	301,949,600.00
04020223044101	Covid-19 Pandemic Establishment/Completion of 4 No.Cottage Hospitals in Lamurde, Gombi, Girei and Shelleng	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04020225030102	Upgrading of Belel Maternity Clinic to Cottage Hospital, Maiha LGA (Member Maiha)	-	-	250,000,000.00	-	-	-	-	-	-	-
04020225033102	Upgrading of Sankipo Health Outpost to Clinic and Consulting Room at Danaba Ward in Jada LGA (Member Jada)	-	-	62,500,000.00	-	-	-	-	-	-	-
04020225034102	Construction of fence and building of 1No Staff Quarter in Nbulo ward Clinic Jada LGA (Member Jada)	-	-	62,500,000.00	-	-	-	-	-	-	-
04050122000202	Construction and Equiping of General Hospital mayobelwa including Staff quaters-Covid-19 Pandemic	437,948,583.88	-	-	-	-	-	-	-	-	-
04050122000203	Construction and Equiping of General Hospital mayobelwa including Staff quarters	-	500,000,000.00	500,000,000.00	246,253,410.23	-	-	-	-	-	-
04050122000702	Provision of Health facilities for Mother and Child during and after birth in the Hospital	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
04050122007102	Completion of 1 No.Cottage Hospitals in Lamurde, Lamurde LGA	114,174,144.03	60,000,000.00	60,000,000.00	17,447,000.00	20,000,000.00	200,000,000.00	220,000,000.00	-	20,200,000.00	20,402,000.00
04050123000402	Provsion for Blood Transfusion Bank in all Hospitals	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
04050123002501	construction of one new Clinic in Fintiri quarters Malkoh	6,396,166.66	-	-	-	-	-	-	-	-	-
04050123002601	Construction of New Government House Clinic	42,083,053.98	-	-	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
04050123003102	Construction and equipng of 1No Dialysis Center, Yola Specialist-Covid-19 Pandemic	-	42,000,000.00	542,000,000.00	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
04050123005102	Contruction of additional 2 No. cottage hospitals in the State	-	250,000,000.00	200,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
04050123009102	Construction of Cott. Hospital Jada Inclu staff quarters	-	50,000,000.00	50,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
04050123010102	Construction and Upgrading at Toungo Cottage Hospital	-	500,000,000.00	500,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04050123011102	Provision of Health facilities for Control of Non communicable Diseases	-	30,000,000.00	30,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04050123012102	Contruction and Equiping of Sexual Assault Referal Centre (H	-	30,000,000.00	30,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
04050123013102	Establshment public Health laboratory	-	300,000,000.00	300,000,000.00	34,822,442.05	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04050123015102	Construction of cottage hospital in Demsa	199,563,384.68	35,000,000.00	35,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04050123022101	Construction of 1 No. Clinic in Fintiri quarters Malkohi Yola South	-	200,000,000.00	200,000,000.00	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
04050123025102	Construction of New Government House Clinic in the State	-	1,000,000,000.00	900,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
04050126005102	Construction of New Cottage Hospital In Hong LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
04050126006102	Construction of New Cottage Hospital In Ngurore, Yola South LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
04050126007102	Construction of New Cottage Hospital In Bidoma, Demsa LGA	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
04050126009101	Construction Dispensary in Ngbekenewa Demsa LGA	-	-	-	-	70,000,000.00	-	70,000,000.00	-	70,700,000.00	71,407,000.00
04050126011103	Construction of New General Hospital In Mubi LGA	-	-	-	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
04050126042102	Construction of Women and Child Hospital in the State	-	-	-	-	11,020,000,000.00	1,034,428,400.00	12,054,428,400.00	-	11,130,200,000.00	11,241,502,000.00
04060123050103	Establishment of Medicines Compounding Unit in 12 Hospitals	-	10,000,000.00	10,000,000.00	-	24,848,840.00	-	24,848,840.00	-	25,097,400.00	25,348,400.00
04070425001402	Establishment of State Council Coordination on Health Project, Yola North LGA	-	40,000,000.00	20,000,000.00	-	-	-	-	-	-	-

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
04070425010102	Construction of New Cottage Hospital in Koma, Jada LGA	-	650,000,000.00	487,500,000.00	-	-	-	-	-	-	-
04070425058103	Construction/Rehabilitation of 5No. Duplex and Flat Staff Quarters at Specialist Hospital Yola, Yola North LGA	-	500,000,000.00	375,000,000.00	16,293,436.00	645,956,570.00	-	645,956,570.00	-	652,416,200.00	658,940,400.00
04070425062103	Construction/Provision of Adamawa State Blood Transfusion Service (ASBTS), Yola North LGA	-	52,000,000.00	32,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04070425063101	Provision for Health Care Waste Management System in Health Facilities, Yola North LGA	-	50,000,000.00	30,000,000.00	10,330,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04070425067102	Construction of emergency clinic in the State Secretariat Complex, Yola North LGA	-	30,000,000.00	10,000,000.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
04020126033101	Upgrading of Kuzum Junction PHCC to Cottage Hospital in Michika LGA	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
04020126033102	Premeter Fencing of cottage Hospital Borrong in Demsa LGA(GDP Borrong)	-	-	-	-	152,230,000.00	-	152,230,000.00	-	153,752,300.00	155,289,900.00
04020126034102	Renovation of Mortuary Hospital Borrong in Demsa LGA (GDP Borrong)	-	-	-	-	38,345,000.00	-	38,345,000.00	-	38,728,500.00	39,115,800.00
04020126035102	Renovation of Antenatal clinic Hospital Borrong in Demsa LGA (GDP Borrong)	-	-	-	-	21,250,000.00	-	21,250,000.00	-	21,462,500.00	21,677,200.00
04020126036102	Renovation of main Hospital Borrong in Demsa LGA (GDP Borrong)	-	-	-	-	41,765,000.00	-	41,765,000.00	-	42,182,700.00	42,604,600.00
04020126037102	Renovation of staff quarters Hospital Borrong in Demsa LGA (GDP Borrong)	-	-	-	-	129,827,500.00	-	129,827,500.00	-	131,125,800.00	132,437,100.00
04020126038101	Rehabilitation of clinic (PHC) and staff quarters at Koh (GDP Girei))	-	-	-	-	55,423,368.00	-	55,423,368.00	-	55,977,700.00	56,537,500.00
04020225031101	Renovation of Primary Health Care Centre Kodomun at Demsa LGA (Member Demsa)	-	-	62,500,000.00	-	-	-	-	-	-	-
04020225032101	Renovation of Clinic at Old Demsa , Demsa LGA (Member Demsa)	-	-	62,500,000.00	-	-	-	-	-	-	-

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04050122001103	Rehabilitation of Structures of General Hospital Numan	14,055,233.81	30,000,000.00	30,000,000.00	2,040,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04050122001203	Rehabilitation of Structures at General Hospital Ganye-	-	35,000,000.00	35,000,000.00	25,457,300.00	-	-	-	-	-	-
04050122001302	Rehabilitation & Upgrading of Gulak C/Hosp.to Gen. Hospital	10,967,817.06	-	-	-	300,000,000.00	490,000,000.00	790,000,000.00	-	303,000,000.00	306,030,000.00
04050122001303	Rehabilitation & Upgrading of Gulak C/Hosp.to General Hospital	-	50,000,000.00	860,000,000.00	783,510,044.23	-	-	-	-	-	-
04050122001402	Rehabilitationof General Hspital Mubi	20,299,080.70	-	-	-	-	-	-	-	-	-
04050122003103	Rehabilitation of General Hosbital Mubi	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04050122004102	Rehabilitation of Song Cottage Hospital	21,545,349.14	50,000,000.00	50,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04050122005102	Rehabilitation of Fufore Cottage Hospital	-	50,000,000.00	50,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04050122067102	Rehab/Renovation of Cottage Hospital with Staff Quarters in Guyuk LGA	-	40,000,000.00	40,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04050123001102	Renov. of Warehouse at Medical Stores Kofare	8,349,000.00	30,000,000.00	30,000,000.00	16,275,000.00	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
04050123001902	Rehabilitation of Structures of Gen. Hospital Garkida-Covid-19 Pandemic	-	50,000,000.00	50,000,000.00	10,943,000.00	-	-	-	-	-	-
04050123014103	Renovation at Michika Gen Hosp	-	50,000,000.00	50,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04050123021102	Rehab of structures at Traditional Medicine Board	18,773,450.00	15,000,000.00	15,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04050125000102	Rehabilitation of Cottage Hospital Borrong in Demsa LGA	-	-	130,000,000.00	-	-	-	-	-	-	-
04050126001102	Provision of Connecting the Upgraded Cottage Hospitals in the the State to National gride	-	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04050126004101	Renovation/Upgrading of Gude PHCC	-	-	-	-	200,000,000.00	-	200,000,000.00	-	202,000,000.00	204,020,000.00
04060123046102	Renovation of Warehouses at Medical Store-Kofare	15,358,083.33	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04060124000102	Upgrad of AEDP to State Drugs Distribtion Centre/Recaptation to supply	64,058,550.00	1,000,000,000.00	1,000,000,000.00	954,226,762.50	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
04070425002202	Renovation of Offices at the State Ministry of Health and Human Services, Yola North LGA	-	50,000,000.00	50,000,000.00	-	-	-	-	-	-	-
04070425061103	Rehabilitation of the State Dermatological Hospital, Garkida, Gombi LGA	-	200,000,000.00	150,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04070425070102	Construction and Upgrading of Cottage Hospital Guyuk to General Hospital Guyuk, Guyuk LGA	-	500,000,000.00	875,000,000.00	489,829,371.79	56,000,000.00	450,000,000.00	506,000,000.00	-	56,560,000.00	57,125,600.00
04070425071102	Upgrading of Belel Maternity Clinic to Cottage Hospital in Maiha LGA - Maiha Constituency	-	48,000,000.00	48,000,000.00	-	922,131,390.00	-	922,131,390.00	-	931,352,800.00	940,666,400.00
14100126032100	Procurement of Solar light at Borrong in Demsa LGA(GDP Borrong)	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
04050122002103	Rehabilitation of Specialist Hospital Yola-	-	50,000,000.00	20,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04050123004102	Renovation of Hospital Services Management Board in the State	-	30,000,000.00	30,000,000.00	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
04050126022101	Construction of New Clinic in Government House in the State	-	-	-	-	500,000,000.00	-	500,000,000.00	-	505,000,000.00	510,050,000.00
04020126043101	Provision for Climate Change Resilience Measures in Health Facility	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
04010123000102	Consultancy Payment for Health capital projects in the State	-	400,000,000.00	1,100,000,000.00	288,992,947.50	-	-	-	-	-	-
04010123000104	Consultancy Payment for capital projects in the State	322,564,719.39	-	-	-	-	-	-	-	-	-
04010123000302	Consultancy payment for State Logistics management coordinating unit	-	20,000,000.00	20,000,000.00	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
04010123012102	Consultancy payment for State Health Council in the State	-	-	-	-	30,000,000.00	-	30,000,000.00	-	30,300,000.00	30,603,000.00
04030126057102	Provision Commodity tracking tools for Maternal and Child Health & MNH in the State	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
04030723000302	State Emergency Preparedness and Control Outbreak-Covid-19 Pandemic	-	50,000,000.00	50,000,000.00	500,000.00	-	-	-	-	-	-

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04060123000804	Establishment of Herbal Farms	29,865,500.00	-	-	-	-	-	-	-	-	-
04060123047101	Establishment of Herbal Farms in the State	-	30,000,000.00	30,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04070223053103	Conduct survey for Maternal and Perinatal death surveillance and response	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04070223054103	Conduct survey of for HMIS- Collec. Analysis and Dissemination of Data	-	20,000,000.00	20,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04070223055103	Conduct survey for the Varification of medical/phamacist students on Training in Various Universties	-	15,000,000.00	15,000,000.00	7,000,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04070223056103	Organise research activities in collab with Research Institute	-	30,000,000.00	30,000,000.00	11,604,000.00	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04070422057103	Planning for Health Development	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04050123026102	Digitalization of Health Facilities in Adamawa State	-	50,000,000.00	50,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04010122000104	Cosutancy for Design and project supervision	90,122,785.77	-	-	-	-	-	-	-	-	-
04010122012102	Consutancy for Design and supervision Projects in the State	-	100,000,000.00	100,000,000.00	59,154,261.00	1,096,330,990.00	-	1,096,330,990.00	-	1,107,294,300.00	1,118,367,300.00
04050123001103	Purchase and Installation of 30KVA solar hybride System	-	80,000,000.00	1,030,000,000.00	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
04050123001604	maintainance and monitoring of sola energy equipment in 7 (seven) health care facility and health tech. Michika	258,997,525.16	-	-	-	-	-	-	-	-	-
04030223059202	Maternal and Child health Week (Bi-annual MNCHW)	-	20,000,000.00	20,000,000.00	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04010226021102	Support to develop State IPC Strategic Plan and Adopt/adapt National guidelines for HAI surveillance	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04010226022102	Support for Mass Administration of Medicines for Schistosomiasis and Onchocerciasis/Lymphatic filariasis across 21 LGAs.	-	-	-	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00

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04020126031101	Support the distribution of Long lasting Insecticide treated mosquito nets for Maleris Program in 21 LGAs	-	-	-	-	25,000,000.00	-	25,000,000.00	-	25,250,000.00	25,502,500.00
04020126032202	support for the Production of Health Data Management Tools for both Sencondry & Primary Facilities accros 21 LGAs	-	-	-	-	20,000,000.00	-	20,000,000.00	-	20,200,000.00	20,402,000.00
04020226001101	NUT.3.MIYCN. Support the distribution of Long lasting Insecticide treated mosquito nets for Maleris Program in 21 LGAs	-	-	-	-	100,000,000.00	-	100,000,000.00	100,000,000.00	101,000,000.00	102,010,000.00
04040323065102	Training of front line Health personnels on Pandemic outbreaks	-	15,000,000.00	15,000,000.00	8,000,000.00	54,000,000.00	-	54,000,000.00	-	54,540,000.00	55,085,400.00
04050126002103	Support for Eye Screening and distribution of Glasess	-	-	-	-	10,000,000.00	-	10,000,000.00	-	10,100,000.00	10,201,000.00
04050126003103	Support for State Emergency Medical System and Ambulance Services in the State	-	-	-	-	75,000,000.00	-	75,000,000.00	-	75,750,000.00	76,507,500.00
04050126010103	Support for State Wide Compaign on Cancer Early Detection	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
04050126019102	Purchase of City Scan for Michika General Hospital, Michika LGA	-	-	-	-	-	2,000,000,000.00	2,000,000,000.00	-	-	-
052100300100 - Primary Health Care Development Agency											
	Total Capital Expenditure	**70,847,000.00**	**519,266,200.00**	**519,266,200.00**	**2,158,743.97**	**1,074,195,200.00**	**-**	**1,074,195,200.00**	**65,594,800.00**	**1,084,937,400.00**	**1,095,787,400.00**
04060123001301	Purchase of Nutritional Medicines and food items in the state	-	56,595,200.00	56,595,200.00	-	22,000,000.00	-	22,000,000.00	22,000,000.00	22,220,000.00	22,442,200.00
04030626011102	NUT.3.MIYCN/MS. Purchase of Medicines for maternal and Child health Services- Free Healthcare programme	-	-	-	-	7,914,240.00	-	7,914,240.00	7,914,240.00	7,993,400.00	8,073,400.00
04030626012102	NUT.3.MIYCN/MS/IMAM. Purchase of Nutritional Medicines and food items in the state	-	-	-	-	9,240,000.00	-	9,240,000.00	9,240,000.00	9,332,400.00	9,425,800.00
04060123001201	Purchase of Medicines for maternal and Child health Services- Free Healthcare programme	-	11,000,000.00	11,000,000.00	-	113,190,400.00	-	113,190,400.00	-	114,322,400.00	115,465,700.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
04060124000201	Purchase of Medicines for HIV/AIDs Victims - EU/UNICEF Accelerated Programme	-	11,000,000.00	11,000,000.00	-	399,668,000.00	-	399,668,000.00	-	403,664,700.00	407,701,400.00
04060125071101	Construction of Model-2 Primary Healthcare Clinic in Bolki Village, Numan LGA	-	-	226,600,000.00	-	25,410,000.00	-	25,410,000.00	-	25,664,100.00	25,920,800.00
04060223000501	Provision of ITN Medicines & Envi. Control to Control Malaria	-	55,000,000.00	55,000,000.00	-	-	-	-	-	-	-
04060223041101	Purchase of anti- Cholera and Measule Medicines for control of outbreak diseases	-	12,705,000.00	12,705,000.00	-	110,000,000.00	-	110,000,000.00	-	111,100,000.00	112,211,000.00
04050124000301	Fencing/ Construction of Primary Health Care Staff Quarters in Gurumpawo at Ganye LGA	-	55,000,000.00	55,000,000.00	-	-	-	-	-	-	-
04050124000401	Construction of Primary Health Center Gangzamanu Toungo LGA	-	113,300,000.00	-	-	-	-	-	-	-	-
04050124072101	Construction of Primary Health Center Jada LGA	-	113,300,000.00	-	-	22,000,000.00	-	22,000,000.00	-	22,220,000.00	22,442,200.00
04050124073101	Construction of Primary Health Care at Sugu Ganye LGA	-	23,166,000.00	23,166,000.00	2,158,743.97	110,000,000.00	-	110,000,000.00	-	111,100,000.00	112,211,000.00
04030126053101	Provision for Safer Birth Bundle of Care (SSBC) in the State	-	-	-	-	50,000,000.00	-	50,000,000.00	-	50,500,000.00	51,005,000.00
04030724043101	State Emergency Prepardness and Control Outbreaks and Diseas	65,000,000.00	2,200,000.00	2,200,000.00	-	46,332,000.00	-	46,332,000.00	-	46,795,400.00	47,263,400.00
04100123071101	Consultancy payment for State Immunization Plus Days (SIPDS)	-	58,300,000.00	58,300,000.00	-	15,400,000.00	-	15,400,000.00	-	15,554,000.00	15,709,600.00
04030626007101	Rehabilitation of Nutrition Centers in the State	-	-	-	-	13,200,000.00	-	13,200,000.00	13,200,000.00	13,332,000.00	13,465,400.00
04030626013102	NUT.2.IDH. MNCHW Week Campaign	-	-	-	-	5,000,000.00	-	5,000,000.00	5,000,000.00	5,050,000.00	5,100,500.00
04030626014102	NUT.3.IDH/MPD. Provision of ITN Medicines & Envi. Control to Control Malaria	-	-	-	-	3,840,560.00	-	3,840,560.00	3,840,560.00	3,879,000.00	3,917,800.00
04030626015102	NUT.4.IEC/SBCC. Commumity Advocacy and Social Mobilization on malnutrition	-	-	-	-	4,400,000.00	-	4,400,000.00	4,400,000.00	4,444,000.00	4,488,500.00
04100123000201	MNCHW Week Campaign	5,847,000.00	7,700,000.00	7,700,000.00	-	-	-	-	-	-	-

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04100122070101	Comm. Advocacy and Social Mobilization	-	-	-	-	116,600,000.00	-	116,600,000.00	-	117,766,000.00	118,943,700.00
052100200100 - Adamawa State Contributory Health Management Agency											
	Total Capital Expenditure	**-**	**261,500,000.00**	**261,500,000.00**	**-**	**5,096,000,000.00**	**(364,000,000.00)**	**4,732,000,000.00**	**-**	**5,146,960,000.00**	**5,198,429,600.00**
04090225002602	Procurement of two(2) MX356nv35ppm apple Printer	-	4,000,000.00	4,000,000.00	-	-	-	-	-	-	-
04090226087101	Purchase/Maintenace of Office Funiture at Agency Headquarters, Yola-North	-	-	-	-	100,000,000.00	-	100,000,000.00	-	101,000,000.00	102,010,000.00
04090225082102	Procurement of two(2) Apple mackbock corei5,256SSD 8GB Computer Destop in the State	-	7,000,000.00	7,000,000.00	-	96,000,000.00	-	96,000,000.00	-	96,960,000.00	97,929,600.00
04090226017102	Payment of Service Providers/Medical Loss	-	-	-	-	3,000,000,000.00	(364,000,000.00)	2,636,000,000.00	-	3,030,000,000.00	3,060,300,000.00
04090226018102	Purchase and Installation of 30KVA Solar Infrastructure	-	-	-	-	96,000,000.00	-	96,000,000.00	-	96,960,000.00	97,929,600.00
04090226085102	Consultancy/Capacity Building for Stakeholders-State	-	-	-	-	655,000,000.00	-	655,000,000.00	-	661,550,000.00	668,165,500.00
14100126083100	Purchase of 1 No. 100KVA Transformer at the Agency Headquarter, Yola North	-	-	-	-	15,000,000.00	-	15,000,000.00	-	15,150,000.00	15,301,500.00
04010123079103	Construction of Conference Hall and additional 4 offices at ASCHMA in Yola North LGA	-	200,500,000.00	200,500,000.00	-	450,000,000.00	-	450,000,000.00	-	454,500,000.00	459,045,000.00
04090226084101	Counter-Part Fund/Medical loss for Poor & Vulnerable	-	-	-	-	350,000,000.00	-	350,000,000.00	-	353,500,000.00	357,035,000.00
11100123080100	Procurement of ICT Infrastructure	-	-	-	-	250,000,000.00	-	250,000,000.00	-	252,500,000.00	255,025,000.00
11100123079100	Annual Subscription of ICT Solution/Platform for ASCHMA	-	50,000,000.00	50,000,000.00	-	84,000,000.00	-	84,000,000.00	-	84,840,000.00	85,688,400.00
052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)											
	Total Capital Expenditure	**-**	**180,000,000.00**	**180,000,000.00**	**-**	**-**	**200,000,000.00**	**200,000,000.00**	**-**	**-**	**-**
04060125000103	Procurement of 6No. Laptops and 6No. External Hard Drives in the State	-	7,000,000.00	7,000,000.00	-	-	-	-	-	-	-
04060125000203	Procurement of 1 No. DI Printer (Sharp- MX4100N) Yola North LGA	-	6,000,000.00	6,000,000.00	-	-	-	-	-	-	-
04050123002903	Purchase of Hospital of test kits in the State	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
04050123003003	Purchase of Reagents in the State	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-

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04050123003203	Purchase of HIV / other infection Protective Equipment in the State	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-
04050123003303	Consultancy payment for Support & strengthen ward base FBOS/CBOS for onership of HI	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
04050123003403	System strenthening, coordination, meeting capacity buildin	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
04010226029100	Purchase of HIV/AIDS/STDS Testing Kits in the state	-	-	-	-	-	150,000,000.00	150,000,000.00	-	-	-
04010226030100	Puchase of Hypertitis B and C Rapid diagnostic equipment in the State.	-	-	-	-	-	50,000,000.00	50,000,000.00	-	-	-
052111300100 - Adamawa State Health Supplies Management Agency											
	Total Capital Expenditure	**-**	**-**	**-**	**-**	**-**	**500,000,000.00**	**500,000,000.00**	**-**	**505,000,000.00**	**510,050,000.00**
04050126044102	Purchase of Cold chain Delivery Van in the State	-	-	-	-	-	180,000,000.00	180,000,000.00	-	181,800,000.00	183,618,000.00
04050126041102	Construction of wirehouse at the Gombi Cottage Hospital., Gombi LGA	-	-	-	-	-	150,000,000.00	150,000,000.00	-	151,500,000.00	153,015,000.00
04050126043102	Construction of wirehouse at the Mayo Belwa Cottage Hospital, Mayo Belwa LGA	-	-	-	-	-	170,000,000.00	170,000,000.00	-	171,700,000.00	173,417,000.00
052111400100 - Adamawa State Specialist Hospital Yola											
	Total Capital Expenditure	**-**	**210,000,000.00**	**210,000,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
04050124000603	Procurement of laparos copic equipment in the State	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
04050123003603	Procurement of MRI Machine Yola North LGA	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
04050123003703	procurement of invasive surgery unit equipment, Yola North LGA	-	10,000,000.00	10,000,000.00	-	-	-	-	-	-	-
04050124000903	Procurement of laparos copic surgery equipments in the State	-	25,000,000.00	25,000,000.00	-	-	-	-	-	-	-
04050124001303	Purchase and Procurement Matuary fridges at Specialist hospital Yola	-	45,000,000.00	45,000,000.00	-	-	-	-	-	-	-
04050124001103	Purchase of solar power KV 500 KWTs in the State	-	40,000,000.00	40,000,000.00	-	-	-	-	-	-	-
04050124000803	Construction of kidney centre and procurement of equipment in the State	-	42,000,000.00	42,000,000.00	-	-	-	-	-	-	-
04050124001003	Construction of Acident & emergency centre at specialist hospital yola	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-

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04050124000703	Construction of 3 Blocks of 3 bedroom for doctors at specialist hospital, yola	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
04050123003803	Purchase and Installation of solar Panels in the State	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-
04050123003503	Construction of Dialysis Unit, Yola North	-	15,000,000.00	15,000,000.00	-	-	-	-	-	-	-
04050124001203	Landscaping of 16,000 Sq metres of land in Yola North LGA	-	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-
053500100100 - Ministry of Environment and Natural Resources Development											
	Total Capital Expenditure	**212,384,062.50**	**5,548,820,000.00**	**3,898,820,000.00**	**437,330,608.00**	**2,210,000,000.00**	**-**	**2,210,000,000.00**	**-**	**2,232,100,100.00**	**2,254,421,300.00**
09100125002700	Purchase/Supply of Front Loaders (Fluggong Wheel Loader) across the state	-	840,000,000.00	340,000,000.00	-	-	-	-	-	-	-
09100125002200	Purchase/Supply of Backheo loaders (Flugong CLG 777) in the State	-	600,000,000.00	600,000,000.00	-	-	-	-	-	-	-
09100125003300	Purchase of No. 6 Howo Euro (40 Tones Capacity 6x4 dump Tippers for use in the State	-	1,260,000,000.00	660,000,000.00	381,308,968.00	-	-	-	-	-	-
09100125029100	Purchase of NO. 2 Gully Emptier -Howo Trucks), Yola North LGA	-	300,000,000.00	150,000,000.00	-	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
09100125030100	Purchase of 1No. Roll of Tipper-(USE-DAF), Yola North LGA	-	630,000,000.00	630,000,000.00	-	69,472,300.00	-	69,472,300.00	-	70,167,100.00	70,868,800.00
09100125023100	Purchase/supply of Chemicals for fumigation and decontermination for prevention and control of disease outbreak across the State	-	25,000,000.00	25,000,000.00	-	27,770,000.00	-	27,770,000.00	-	28,047,700.00	28,328,200.00
09100123031100	Renovation and Equipment of Multi-Purpose Laboratory at Yola North LGA	180,937,062.50	911,495,000.00	911,495,000.00	11,390,000.00	300,000,000.00	-	300,000,000.00	-	303,000,000.00	306,030,000.00
09100123000800	Production of 2m Tree Seedling in Amenity and Forest Nurseries	9,915,000.00	-	-	-	-	-	-	-	-	-
09100125002100	Climate Change Mitigation and Adoptation Projects across the State	-	590,000,000.00	390,000,000.00	44,631,640.00	960,000,000.00	-	960,000,000.00	-	969,600,000.00	979,296,000.00
09100126001100	Sensitization and Enforcement Programme on the Effects of indiscriminate felling of trees on the environment in the State	-	-	-	-	25,527,700.00	-	25,527,700.00	-	25,783,000.00	26,040,900.00

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09100126002100	Provision of Public Convinience at Strategic Areas for Control of Open Defecation within the State Capital	-	-	-	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
09100126003100	Provision of 2000 Waste Bins of 240/120 Litres Capacity for waste Managementin the State Capital	-	-	-	-	267,230,000.00	-	267,230,000.00	-	269,902,300.00	272,601,400.00
09100123014100	Flood and Erosion Control(Ecological Fund) in the State	-	100,000,000.00	100,000,000.00	-	110,000,000.00	-	110,000,000.00	-	111,100,000.00	112,211,000.00
09100123000900	Construction, Acquisition and Purchase of Animal and Feeds	21,532,000.00	-	-	-	-	-	-	-	-	-
13100125001100	Monitoring & Evaluation / Workshop on Alternative Source of Energy (Briquette Production) across the State	-	292,325,000.00	92,325,000.00	-	-	-	-	-	-	-
053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects											
	Total Capital Expenditure	**8,441,219.25**	**374,239,200.00**	**374,239,200.00**	**-**	**374,239,200.00**	**-**	**374,239,200.00**	**-**	**377,981,700.00**	**381,761,600.00**
09100124000300	Provision of Sanitary Land Fill	-	30,600,000.00	30,600,000.00	-	-	-	-	-	-	-
09100126005100	Purchase of Office Furniture (Executive and Normal Tables, Executives and Normal Chairs)	-	-	-	-	161,504,200.00	-	161,504,200.00	-	163,119,300.00	164,750,500.00
09100125000800	Purchase of No. 1 Complete Tractor Set with Roller Broom, Yola North LGA	-	75,000,000.00	75,000,000.00	-	-	-	-	-	-	-
09100125000900	Purchase of NO. 1 Sewage Evacuator, Yola North LGA	-	133,135,000.00	133,135,000.00	-	-	-	-	-	-	-
09100126041100	Purchase of 1No. Tricycles Machines for parking of Waste in the State	-	-	-	-	172,460,000.00	-	172,460,000.00	-	174,184,600.00	175,926,500.00
09100124000500	Purchase of Chemical for Fumigation of Public Places at Yola North LGA	71,219.25	34,325,000.00	34,325,000.00	-	-	-	-	-	-	-
09100124007100	Purchase of fumigation chemicals for Pest and Vector Control in the State	8,370,000.00	40,275,000.00	40,275,000.00	-	40,275,000.00	-	40,275,000.00	-	40,677,800.00	41,084,600.00
09100124000400	Provision of Sanitary Medical Waste Treatment Facilities	-	30,000,000.00	30,000,000.00	-	-	-	-	-	-	-

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09100124000100	Capacity Building on Environmental Education and Awareness across the State	-	30,904,200.00	30,904,200.00	-	-	-	-	-	-	-
055400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services											
	Total Capital Expenditure	**477,000,000.00**	**3,666,204,890.00**	**4,581,851,890.00**	**3,980,000.00**	**500,000,000.00**	**1,617,785,600.00**	**2,117,785,600.00**	**-**	**2,138,963,500.00**	**2,160,353,200.00**
02100123000400	Procurement of Public address sound system in the State	-	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
02100125000600	Construction of 5NO. Health facilities in the 5M LGAs Durable Solution site in the State	-	250,000,000.00	187,500,000.00	-	-	-	-	-	-	-
02100125001100	Construction of 5No.Vacational Training Centres in the 5M LGAs Durable Solution in the State	-	200,000,000.00	150,000,000.00	-	-	-	-	-	-	-
02100125130100	Construction of 1100No. Shelters for IDPs in the 5M LGAs Durable Solution site in the State	-	1,915,254,890.00	1,436,440,890.00	-	350,000,000.00	1,617,785,600.00	1,967,785,600.00	-	1,987,463,500.00	2,007,338,200.00
02100125000700	Construction of 5N0. Schools in the 5M LGAs DurableSolution site in the State	-	200,000,000.00	150,000,000.00	-	-	-	-	-	-	-
02100125000800	Provision of WASH Facilities in the 5M LGAs Durable Solution site in the State	-	150,000,000.00	112,500,000.00	-	-	-	-	-	-	-
02100123001000	Purchase of Bill Board for sensization of Disengagement, Disassociation, Reintegtration and reconcilliation preventing voilent extremism in the State	-	83,000,000.00	83,000,000.00	-	-	-	-	-	-	-
02100125000900	Provision of Market site for the 5M LGAs Durable solution sites in the State	-	90,000,000.00	67,500,000.00	-	-	-	-	-	-	-
02100124000200	Construction of security out-post at Labondo IDPs settlement Girei, Malkohi, Yola South and Alema Camp Konan Yaji Gombi	-	18,000,000.00	18,000,000.00	-	-	-	-	-	-	-
03100125041100	Upgrading/Renovation of Damare IDP Camp in Yola South LGA	-	-	150,000,000.00	-	150,000,000.00	-	150,000,000.00	-	151,500,000.00	153,015,000.00
02100124000300	Renovation of multi-purpose centre at Malkohi Yola South	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-

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03100125042100	Intervention/Support for 1,326 No. of flood victims at Numan LGA	-	-	338,793,000.00	-	-	-	-	-	-	-
03100125043100	Intervention/Support for 706 No. of flood victims at Hong LGA	-	-	180,383,000.00	-	-	-	-	-	-	-
03100125044100	Intervention/Support for 4,370 No. of flood victims at Yola South LGA	-	-	1,116,535,000.00	-	-	-	-	-	-	-
02100124000100	Purchase of software for Need assesment / routine supervision for Rec &Rech of damaged infrastructure in communities affected by insurgency and other disaster in the state	-	20,000,000.00	20,000,000.00	-	-	-	-	-	-	-
02100123000500	Monitoring and Evaluation of Coordinating Humanitarian NGOs both Local and Internationalin quarterly basis in the State	477,000,000.00	20,000,000.00	20,000,000.00	400,000.00	-	-	-	-	-	-
02100125000400	Monitoring and Evaluation of Durable Solution activities in the 5M LGAs in the State	-	4,000,000.00	4,000,000.00	3,580,000.00	-	-	-	-	-	-
02100125000100	Training/Sencitization workshop for Disaster pron communities on any warning signal in the State	-	175,000,000.00	131,250,000.00	-	-	-	-	-	-	-
02100125000200	Provision of transportation for 7000NO. IDPs to return to Ancestral homes, host community and other areas in the State	-	350,000,000.00	262,500,000.00	-	-	-	-	-	-	-
02100125000300	Capacity building of 1100NO. IDPs in the affected communities in the State	-	15,950,000.00	15,950,000.00	-	-	-	-	-	-	-
02100125001000	Provision of Support for livelihood restoration (Agricultural inputs, vacational trainings) for the 5M LGAs Durable Solution in the State	-	150,000,000.00	112,500,000.00	-	-	-	-	-	-	-
055100100100 - Ministry for Local Government Affairs											
	Total Capital Expenditure	**-**	**40,000,000.00**	**40,000,000.00**	**-**	**37,000,000.00**	**-**	**37,000,000.00**	**-**	**37,370,000.00**	**37,743,700.00**
13100123121100	Construction of Zonal Local Government Inspectorate Offices	-	27,000,000.00	27,000,000.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,060,300.00

Programme Code	Project Name	2024 Full Year Actuals	2025 Original Budget	2025 Revised Budget	2025 Performance January to December	2026 Approved Budget	2026 Adjustments	2026 Approved Revised Budget	2026 NUT Tagging	2027 Out-Year Estimate	2028 Out-Year Estimate
13100123128100	Construction of 1 block of office for Skill prioritization at NFE Centres-(ECR), Yola North LGA	-	6,000,000.00	6,000,000.00	-	4,000,000.00	-	4,000,000.00	-	4,040,000.00	4,080,400.00
13100123129100	Construction of 1No. local govt zonal offices across the State	-	4,000,000.00	4,000,000.00	-	27,000,000.00	-	27,000,000.00	-	27,270,000.00	27,542,700.00
13100124124100	Construction of 1 block of office for Increasing the Number and quality of NFLCs (ECR)	-	3,000,000.00	3,000,000.00	-	3,000,000.00	-	3,000,000.00	-	3,030,000.00	3,060,300.00
055100500100 - Local Government Staff Pension Board											
	Total Capital Expenditure	**-**	**24,269,000.00**	**24,269,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13100123021100	Renovation of block of office building at the Board	-	24,269,000.00	24,269,000.00	-	-	-	-	-	-	-

BILL NO. 6 OF 2026

ADAMAWA STATE HOUSE OF ASSEM BLY

A BILL

FOR

A LAW TO AMEND THE ADAMAWA STATE REVISED APPROPRIATION LAW NO. 5 OF 2026 TO FURTHER ALLOCATE FUNDS TO SOME MDAs FROM THE CONTINGENCY RESERVED FOR THE EXECUTION OF SOME DEVELOPMENTAL PROJECTS AND OTHER MATTERS INCIDENTAL THERETO.

Date of Commencement ( )

BE IT ENACTED by the House of Assembly of Adamawa State of Nigeria and by the authority of same as follows: -

Short title and Commencement.

1. This Law may be cited as the Adamawa State Revised Appropriation (Amendment) Law, 2026 and shall be deemed to have come into effect on the …….. day of …….. 2026

Interpretation.

2. In this Law, unless the context otherwise requires: -

"Governor" means the Governor of Adamawa State of Nigeria;

"Accountant–General" means the Accountant General of Adamawa State.

Expenditure of **N176,441,591,114.00** Authorised out Consolidated Revenue Fund

3. The Accountant–General may, on the Warrant of the Governor, issue from the consolidated revenue fund of Adamawa State of Nigeria during the year ending on 31st day of December, 2026 any sums not exceeding on the whole sum of **ONE HUNDRED AND SEVENTY SIX BILLION, FOUR HUNDRED AND FORTY ONE MILLION, FIVE HUNDRED AND NINETY ONE THOUSAND, ONE HUNDRED AND FOURTEEN NAIRA ONLY** being the total of the amounts set forth opposite the Heads specified in the manner expressed in the First Schedule.

First Schedule

Appropriation of **N176,441,591,114.00**

4. The said sum on the whole not exceeding the sum of **ONE HUNDRED AND SEVENTY-SIX BILLION, FOUR HUNDRED AND FORTY-ONE MILLION, FIVE HUNDRED AND NINETY-ONE THOUSAND, ONE HUNDRED AND FOURTEEN NAIRA ONLY** shall be appropriated to the purposes and in the manner expressed in the First Schedule

Firs Schedule

Expenditure **₦406,889,789,382.00** Authorised out of the Capital Development.

5. The Accountant-General may, on the Warrant of the Governor issue from the Capital Development Fund of Adamawa State of Nigeria as in 2026 Proposed Revised Budget Estimate during the year ending on the whole, the sum of **FOUR HUNDRED AND SIX BILLION, EIGHT HUNDRED AND EIGHTY NINE MILLION, SEVEN HUNDRED AND EIGHTY NINE THOUSAND, THREE HUNDRED AND EIGHTY TWO NAIRA ONLY** being the total amounts set forth opposite the Heads specified in the manner expressed in the Second Schedule

Second Schedule

Appropriation of **₦406,889,789,382.00**

6. The said sum on the whole not exceeding the sum of **FOUR HUNDRED AND SIX BILLION, EIGHT HUNDRED AND EIGHTY-NINE MILLION, SEVEN HUNDRED AND EIGHTY-NINE THOUSAND, THREE HUNDRED AND EIGHTY-TWO NAIRA ONLY** shall be appropriated to the purpose and in the manner expressed in the Second Schedule.

Second Schedule

FIRST SCHEDULE
RECURRENT EXPENDITURE

Admin Code	Tille	₦
011100100100	Office of the Governor	5,165,445,760.00
011100100200	Office of the Deputy Governor	1,052,211,120.00
011100500100	Sustainable Development Goals (Former MDG's Office)	614,750,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	25,270,000.00
011101000100	Bureau for Public Procurement (BPP)	837,284,760.00
011101600100	World Bank Development Partner Projects (WBDPP)	150,000,200.00
011101700100	Cabinet Affairs Office	117,494,860.00
011101800100	Security and Special Services Department	5,310,503,650.00
011110100100	Community and Social Development Agency	85,646,800.00
011118400100	Gongola Basin Energy Development Company	149,941,470.00
011118500100	Department of Chieftaincy Affairs	635,772,480.00
011110300100	Boundary Commission	45,179,300.00
016100100100	Office of the Secretary to the State Government	14,072,321,662.00
016102100100	Poverty Alleviation Agency	258,006,260.00
016103700100	Muslim Pilgrims Welfare Commission	2,684,234,370.00
016103800100	Christian Pilgrims Welfare Board	2,663,202,190.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	42,353,000.00
016105400100	Adamawa State Information Technology Development Agency (ASITDA)	250,000,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	120,246,860.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)	49,183,900.00
016105800100	Adamawa State Investment Promotion Agency (ADIPA)	803,000,000.00
016105900100	Adamawa State Peace Commission	759,700,000.00
016106000100	Adamawa State liaison Office, Abuja	280,710,000.00
016106100100	Adamawa State liaison Office, Lagos	36,000,000.00
016106200100	Adamawa State liaison Office, Kaduna	11,679,900.00
016106300100	Adamawa State Nano Small & Medium Scale Business Enterprise	16,351,860.00
011200300100	Adamawa State House of Assembly (Legislature)	8,594,496,250.00
011200400100	House of Assembly Service Commission	1,031,990,690.00
012300100100	Ministry of Information and Strategy	592,173,970.00
012300300100	Adamawa Television Corporation (ATV)	417,664,900.00
012300400100	Adamawa Broadcasting Corporation (ABC)	385,302,680.00
012301300100	Government Printing Press (GPP)	101,744,290.00

012305500100	Adamawa Press Limited (APL)	148,934,000.00
012500100100	Office of the Head of Service	2,151,715,920.00
012500500100	Establishment and Training Department	1,163,285,530.00
012500700100	Adamawa State Staff Pension Board	11,826,493,720.00
012500800100	Department of Labour and Productivity	14,865,530.00
014000100100	Office of the State Auditor General	1,128,625,970.00
014000200100	Office of the Auditor General for Local Government	183,457,620.00
014000300100	Audit Commission	230,743,570.00
014700100100	Civil Service Commission	233,624,930.00
014900100100	Local Government Service Commission	51,941,240.00
014800100100	Adamawa State Independent Electoral Commission (ADSIEC)	1,138,987,400.00
016300100100	Ministry for Special Duties	389,441,384.00
021500100100	Ministry of Agriculture	2,582,068,490.00
021510200100	Adamawa Agricultural Development Program (AADP)	143,651,830.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	98,828,730.00
022000100100	Ministry of Finance	1,950,269,920.00
022000200100	Debt Management Agency	110,236,280.00
022000700100	Office of the Accountant General	16,716,128,170.00
022000800100	Board of Internal Revenue	1,671,356,203.00
022200100100	Ministry of Commerce	424,760,410.00
022201900100	Jimeta Ultra-Modern Market Office	118,490,800.00
022202000100	Jimeta Ultra-Modern Shopping Mall	118,490,800.00
022900100100	Ministry of Transportation	201,494,170.00
022905300100	Adamawa State Transport Board	407,319,370.00
023300100100	Ministry of Mineral Resources Development	61,864,320.00
023305200100	Adamawa State Mining Company	37,388,800.00
023400100100	Ministry of Works	1,927,281,250.00
023400400100	Adamawa State Road Maintenance Agency	32,016,770.00
023400500100	Ministry of Energy Development	250,000,000.00
023600100100	Ministry of Culture and Tourism	129,042,800.00
023600300100	Adamawa State Agency for Museum and Monuments (ASAMM)	55,513,410.00
023600400100	Arts Council	236,529,560.00
023605200100	Hotel and Tourism Board	29,085,500.00
023800100100	Ministry of Budget and Economic Planning	372,324,410.00
023800200100	Adamawa State Planning Commission	247,234,750.00

023800400100	Adamawa State Bureau of Statistics	454,596,400.00
025000100100	Fiscal Responsibility Commission	236,585,540.00
025200100100	Ministry of Water Resources	136,770,410.00
025210200100	Adamawa State Water Board	1,155,741,330.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	75,856,950.00
025210400100	Small Towns Water Supply Agency	55,322,290.00
025300100100	Ministry of Housing and Urban Development	327,316,550.00
025305300100	Adamawa State Urban Planning & Development Board	493,024,660.00
026000100100	Ministry of Lands and Survey	2,524,096,250.00
026000200100	Office of the Surveyor General	145,277,450.00
026500100100	Ministry of Livestock & Aquaculture Development	1,388,048,040.00
026600100100	Ministry of Entrepreneurship Development	246,332,220.00
026700100100	Ministry of Rural Infrastructure & Community Development	112,639,690.00
031801100100	Adamawa State Judicial Service Commission	311,519,218.00
031805100100	High Court of Justice	2,277,998,810.00
031805200100	Customary Court of Appeal	514,346,890.00
031805300100	Sharia Court of Appeal	554,290,600.00
031805500100	Area Courts	2,649,375,570.00
032600100100	Ministry of Justice	3,990,237,880.00
051300100100	Ministry of Youth and Sports Development	1,045,914,720.00
051305100100	Sports Council	452,727,910.00
051305300100	Adamawa United Foot Ball Club	780,279,540.00
051400100100	Ministry of Women Affairs	700,365,370.00
051700100100	Ministry of Education and Human Capital Development	4,078,211,000.00
051700300100	Adamawa State Universal Basic Education Board	548,802,680.00
051700800100	Adamawa State Library Board	334,300,700.00
051700900100	Adamawa State Mass Education Board (ADSMEB)	235,814,110.00
051705100100	Post Primary Schools Mgt Board	20,720,659,160.00
051706400100	Education Resource Centre	231,547,310.00
051700500100	College of Agriculture, Science and Technology Ganye	2,316,392,200.00
051700400100	College of Legal Studies Yola	1,333,086,660.00
051701800100	Adamawa State Polytechnic Yola	2,879,277,450.00
051701900100	College of Education Hong	2,290,532,960.00
051702100100	Adamawa State University Mubi	9,654,218,970.00
051702200100	Adamawa State Scholarship Trust Fund	75,682,330.00

051702300100	College of Nursing Sciences Yola	758,394,100.00
051702400100	College of Health Technology Michika	810,302,270.00
051702500100	College of Technology, Innovation and Entrepreneurship Studies Gulak	1,920,938,057.00
056900100100	Ministry of Tertiary and Professional Education	24,302,910.00
052100100100	Ministry of Health and Human Services	534,293,660.00
052100300100	Primary Health Care Development Agency	235,167,970.00
052100200100	Adamawa State Contributory Health Management Agency	497,093,890.00
052102700100	Adamawa State Referral Center	46,738,540.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	59,679,300.00
052110200100	Adamawa State Hospital Services Management Board	7,440,455,180.00
052110300100	Adamawa Traditional Medicine Board	57,753,300.00
052111300100	Adamawa State Health Supplies Management Agency	213,564,610.00
052111400100	Adamawa State Specialist Hospital Yola	442,074,410.00
053500100100	Ministry of Environment and Natural Resources Development	766,278,240.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)-Projects	374,688,160.00
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	2,659,187,380.00
055100100100	Ministry for Local Government Affairs	130,877,890.00
055100500100	Local Government Staff Pension Board	199,254,690.00
	Total Recurrent Expenditure	**176,441,591,114.00**

SECOND SCHEDULE
CAPITAL EXPENDITURE

Admin Code	Tille	₦
011100500100	Sustainable Development Goals (Former MDG's Office)	1,883,250,000.00
011100800100	Adamawa State Emergency Management Agency (ADSEMA)	2,000,000,000.00
011118500100	Department of Chieftaincy Affairs	200,000,000.00
016100100100	Office of the Secretary to the State Government	5,126,509,094.00
016102100100	Poverty Alleviation Agency	6,800,000,000.00
016105200100	African Union Development Agency/New Partnership for African Development (AUDA/NEPAD)	200,000,000.00
016105600100	State Action on Business Enabling Reforms (SABER)	3,569,350,000.00
016105700100	Adamawa State Social Investment Programme Agency (ADSSIPA)	88,000,000.00
012300100100	Ministry of Information and Strategy	354,000,000.00
012300400100	Adamawa Broadcasting Corporation (ABC)	218,375,000.00
016300100100	Ministry for Special Duties	500,000,000.00
021500100100	Ministry of Agriculture	6,517,638,000.00
021510300100	Adamawa Agricultural Mechanization Authority (AAMA)	64,176,320.00
022000100100	Ministry of Finance	21,475,000,000.00
022000700100	Office of the Accountant General	1,450,000,000.00
022200100100	Ministry of Commerce	18,984,285,090.00
022900100100	Ministry of Transportation	220,000,000.00
023300100100	Ministry of Mineral Resources Development	300,000,000.00
023305200100	Adamawa State Mining Company	600,000,000.00
023400100100	Ministry of Works	118,512,306,430.00
023400500100	Ministry of Energy Development	3,550,000,000.00
023600100100	Ministry of Culture and Tourism	2,150,416,510.00
023800100100	Ministry of Budget and Economic Planning	4,394,387,840.00
023800200100	Adamawa State Planning Commission	280,000,000.00
023800400100	Adamawa State Bureau of Statistics	185,000,000.00
025000100100	Fiscal Responsibility Commission	120,000,000.00
025200100100	Ministry of Water Resources	5,800,970,953.00
025210200100	Adamawa State Water Board	2,553,128,370.00
025210300100	Rural Water Supply and Sanitation Agency (RUWASSA)	485,400,000.00
025210400100	Small Towns Water Supply Agency	502,932,800.00
025300100100	Ministry of Housing and Urban Development	29,138,505,590.00
025305300100	Adamawa State Urban Planning & Development Board	2,761,000,000.00

026000100100	Ministry of Lands and Survey	4,943,641,000.00
026000200100	Office of the Surveyor General	2,309,098,500.00
026500100100	Ministry of Livestock & Aquaculture Development	661,500,000.00
026700100100	Ministry of Rural Infrastructure & Community Development	11,376,815,790.00
026700200100	Rural Access Agricultural and Marketing Project (RAAMP)	5,462,710,000.00
031805500100	Area Courts	98,000,000.00
032600100100	Ministry of Justice	4,298,000,000.00
051300100100	Ministry of Youth and Sports Development	16,873,111,360.00
051400100100	Ministry of Women Affairs	2,241,380,000.00
051700100100	Ministry of Education and Human Capital Development	40,422,771,757.00
051700800100	Adamawa State Library Board	585,000,000.00
051706400100	Education Resource Centre	120,000,000.00
051700500100	College of Agriculture, Science and Technology Ganye	670,482,810.00
051701800100	Adamawa State Polytechnic Yola	180,000,000.00
051701900100	College of Education Hong	100,000,000.00
051702100100	Adamawa State University Mubi	14,600,000,000.00
051702200100	Adamawa State Scholarship Trust Fund	11,175,000,000.00
051702300100	College of Nursing Sciences Yola	641,425,600.00
051702400100	College of Health Technology Michika	751,800,000.00
052100100100	Ministry of Health and Human Services	37,149,200,568.00
052100300100	Primary Health Care Development Agency	1,074,195,200.00
052100200100	Adamawa State Contributory Health Management Agency	4,732,000,000.00
052103300100	Adamawa State Action for the Control of HIV/AIDS (ADSACA)	200,000,000.00
052111300100	Adamawa State Health Supplies Management Agency	500,000,000.00
053500100100	Ministry of Environment and Natural Resources Development	2,210,000,000.00
053500200100	Adamawa State Environmental Protection Agency (ADSEPA)-Projects	374,239,200.00
055400100100	Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services	2,117,785,600.00
055100100100	Ministry for Local Government Affairs	37,000,000.00
	Total Capital Expenditure	**406,889,789,382.00**

EXPLANATORY NOTE

(This note does not form part of this Law and has no legal effect, but is intended to explain its purpose)

The purpose of this Law is to provide for further issue and Approved 2026 Revised Budget Estimate Appropriation Bill of the sum of **₦583,331,380,496.00** for the services of Adamawa State of Nigeria for the year 2026, which includes statutory expenditure under Head 425 as Draft for the year;

CODE	TITLE	₦
21030101	GRATUITY	4,146,328,300.00
21030102	PENSION	4,809,400,000.00
21030103	DEATH BENEFITS	1,260,000,000.00
21030106	OTHER PENSION ALLOWANCE GRATUITY EX-GRATIA AWARD	934,809,200.00
21030108	SEVERENCE GRATUITY FOR ALL POLITICAL OFFICE HOLDERS	5,150,000,000.00
	TOTAL	**16,300,537,500.00**

This printed impression has been carefully compared by me with the Bill which has passed the House and found by me to be a true and correctly printed copy of the said Bill

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UMAR USMAN HAMIDU LALEH
Clerk to Adamawa State House of Assembly

I assent this 24th day of June 2026

RT. HON. AHMADU UMARU FINTIRI, *CON, GSSRS*
Governor,
Adamawa State of Nigeria