

# **ADAMAWA STATE GOVERNMENT OF NIGERIA**



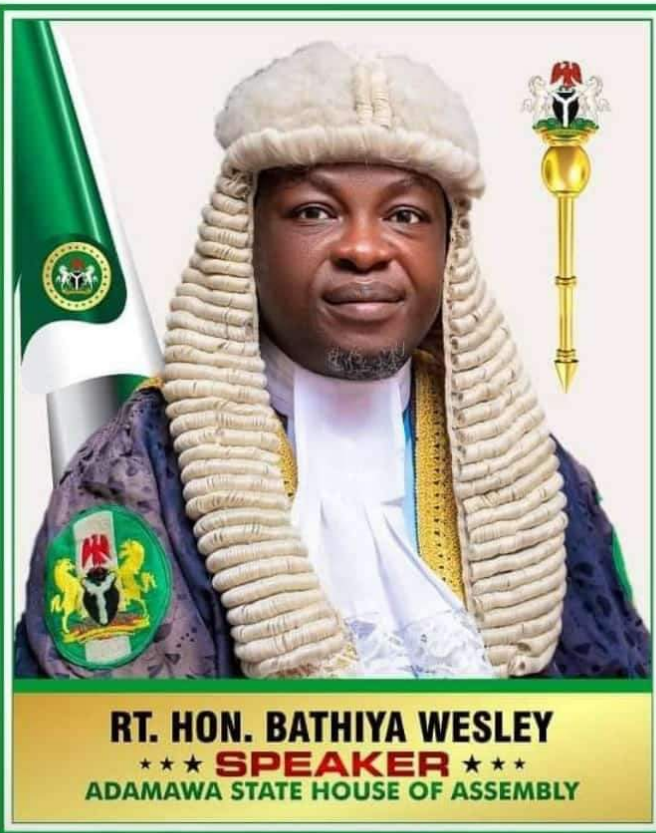
## ***REPORT OF THE ACCOUNTANT GENERAL FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024***



HIS EXCELLENCY  
**RT. HON. AHMADU UMARU FINTIRI**  
GOVERNOR ADAMAWA STATE



**Her Excellency  
Prof. Kaletapwa Farauta  
Deputy Governor,  
Adamawa State**



**RT. HON. BATHIYA WESLEY**

★★★ **SPEAKER** ★★★

**ADAMAWA STATE HOUSE OF ASSEMBLY**

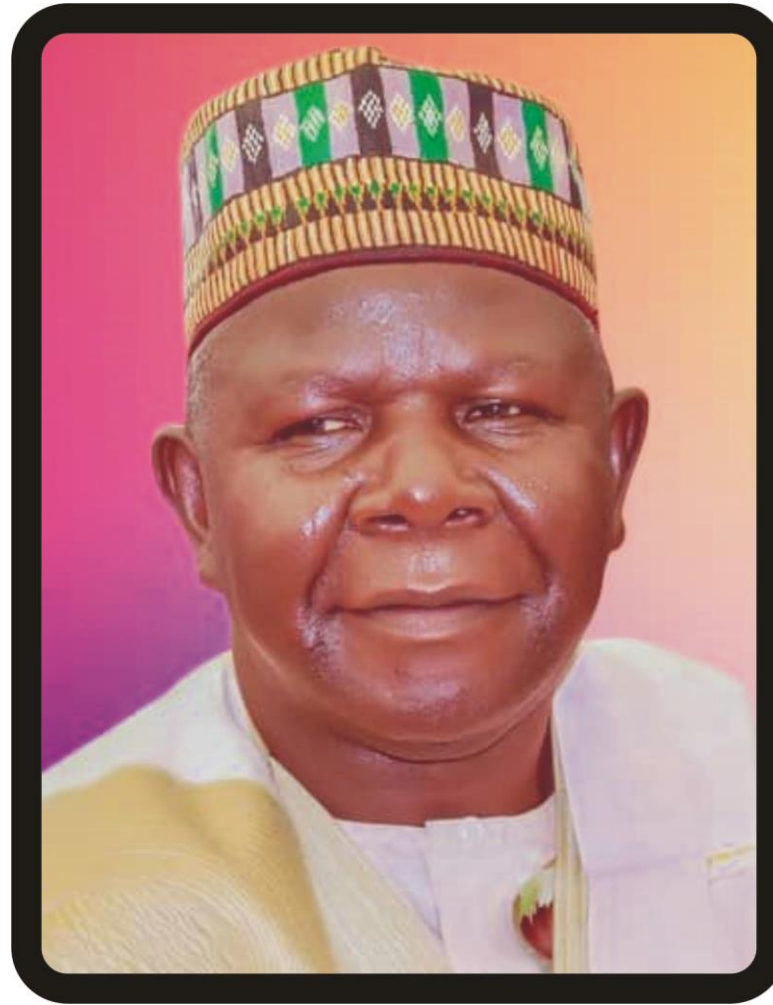




**Hon. Awwal D. Tukur**  
**Secretary to the State**  
**Government Adamawa State**



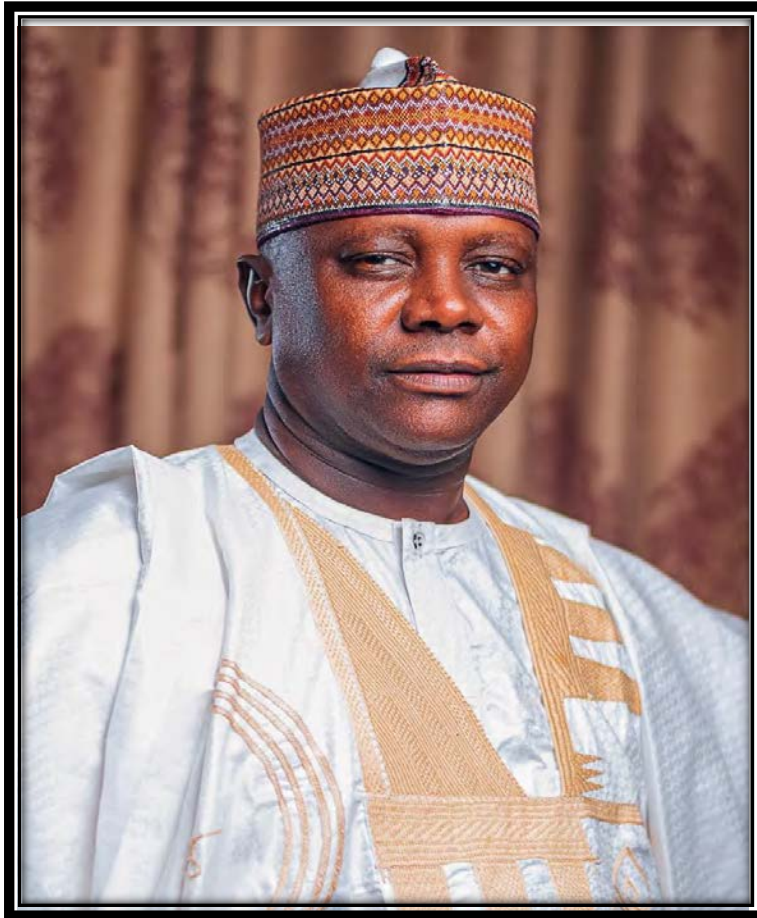
**Augustina M. Wandamihya  
Honourable Commissioner  
Ministry of Finance  
Adamawa State**



**Hon. Emmanuel Anthony Piridimso**  
**Honourable Commissioner**  
**Ministry of Budget & Economic Planning**  
**Adamawa State**



**Mrs. Gyatam Bassi**  
**Permanent Secretary**  
**Ministry of Finance**  
**Adamawa State**



**Usman Ahmed** (FCNA, FCPA, ACTI, FCCrFA)  
**Auditor General**  
**Adamawa State**



**Mr. Kefas James Tagwi ACA**  
**Accountant General**  
**Adamawa State**

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# PART ONE: FINANCIAL STATEMENTS



**ADAMAWA STATE GOVERNMENT OF NIGERIA**  
**OFFICE OF THE ACCOUNTANT GENERAL**  
**MINISTRY OF FINANCE AND BUDGET**  
**P.M.B 2053 YOLA, ADAMAWA STATE**  
**TEL: 075-624744**

Ref No: \_\_\_\_\_

Date: \_\_\_\_\_

**RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The Accountant General Adamawa State accepts responsibility for the financial statements for the year ended 31<sup>st</sup> December, 2024, which have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004 and Adamawa State Accounting Law 2017. The Financial Statements complies with the International Public Sector Accounting Standards (IPSAS) Cash Basis General Purpose Financial Statements (GPFS) approved by FAAC, and in line with the National Chart of Accounts.

The Report of the Accountant General together with the Financial Statements for the year ended 31<sup>st</sup> December 2024 provide the record of the financial activities of Adamawa State Government for the year and the position of its financing as at the end of the year 2024. This publication is expected to serve the following purposes:

- (a) a proper documentary evidence of transparency in the government financial administration;
- (b) a permanent record of published accounts as an instrument of accountability;
- (c) a useful, concise and easy to digest information for the use of external users and;
- (d) a means of acquainting the public with the State Government financial operations and the challenges faced in discharging its financial responsibilities.

The responsibility for the preparation of the Financial Statements rests entirely with the Office of the Accountant General. Therefore, these Financial Statements reflect the financial position of Government as at 31<sup>st</sup> December, 2024 and its operations for the period ended on that date.

KEFAS JAMES TAGWI  
Accountant General  
Adamawa State  
May 29<sup>th</sup>, 2025



**ADAMAWA STATE GOVERNMENT OF NIGERIA**  
**OFFICE OF THE ACCOUNTANT GENERAL**  
**MINISTRY OF FINANCE AND BUDGET**  
**P.M.B 2053 YOLA, ADAMAWA STATE**  
**TEL: 075-624744**

Ref No: \_\_\_\_\_

Date: \_\_\_\_\_

**STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies adopted in the preparation of the financial statements of Adamawa State Government of Nigeria ("the State"), which underlie the financial information, are set below:

**IPSAS CASH BASIS OF ACCOUNTING**

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments, etc.

This Accounting Policy addresses the following fundamental accounting issues:

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant General of Adamawa State.

## Accounting Policies/Principles:

### A. Accounting Terminologies / Definitions

- I. Accounting Policies: These are the specific principles, bases, conventions, rules and practices adopted by the Adamawa State Government in preparing and presenting its Financial Statements.
- II. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- III. Cash Equivalents: These are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- IV. Cash Basis: It is a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- V. Cash Flows: These are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
- VI. Cash Receipts: These are cash inflows.
- VII. Cash Payments: These are cash outflows.
- VIII. Cash Controlled by Adamawa State Government: Cash is deemed to be controlled by Adamawa State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.
- IX. Government Business Enterprise (GBE): GBE refers to a department or agency that has all the following characteristics:

- ✓ Is an entity with the power to contract in its own name;
- ✓ Has been assigned the financial and operational authority to carry on a Business;
- ✓ Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
- ✓ Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
- ✓ Is controlled by a public sector management or the government.

X. Notes and Schedules to the GPFS: include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information

#### B. BASIS OF PREPARATION AND LEGAL PROVISIONS

The GPFS are prepared in accordance with International Public Sector Accounting Standards – Cash Basis (IPSAS – Cash), Finance (Control and Management) Act 1958 now CAP F26 LFN 2004 and other financial regulations of the State.

#### C. GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)

The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Adamawa State Government, and Accounting Policies and Notes to the Financial Statements. In Adamawa State, the GPFS include the following:

- I. Statement 1 - Cash Flow Statement: Statement of Cash Receipts and Payments which:
  - recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and
  - separately identifies payments made by third parties on behalf of the State government.
- II. Statement 2 - Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);
- III. Statement 3 - Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);

- IV. Statement 4 - Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);
  - V. Notes to the Accounts: Additional disclosures to explain the GPFS; and
  - VI. Accounting Policies and Explanatory Notes.
- D. FUNDAMENTAL ACCOUNTING CONCEPTS

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

- Understandability;
- Materiality;
- Relevance;
- Going Concern Concept;
- Consistency Concept;
- Prudence;
- Completeness;
- Comparability; etc.

E. ACCOUNTING PERIOD

The accounting year (2024) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and is set up as such in the accounting system.

F. REPORTING CURRENCY

The General Purpose GPFS are prepared in Nigerian Naira.

G. MDAs FOR CONSOLIDATION

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



## H. COMPARATIVE INFORMATION

The Financial Statements discloses all numerical information relating to previous period.

## I. BUDGET FIGURES

These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Adamawa State 2024. IPSAS 24 requires that an entity to present a comparison of budget amount for which it is held publicly accountable and actual amount either as a separate additional Financial Statement or as additional budget columns in the financial statements. Adamawa State Government opted for the latter.

## J. RECEIPTS

These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts. These items are disclosed at the face of the GPFS for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.

## K. EXTERNAL ASSISTANCE

These are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. External Loans receipts are disclosed separately under Cash Flow Statement and Statement of Capital Development Fund.

## L. OTHER BORROWINGS / GRANTS & AID RECEIVED

Loans are disclosed separately and Grants are also separately disclosed under Cash Flow Statement and Statement of Capital Development Fund.

M. INTEREST RECEIVED

Interest actually received during the financial year are treated as a receipt under Independent Revenue.

N. GOVERNMENT BUSINESS ACTIVITIES

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

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

O. PAYMENTS

These are Recurrent Cash Outflows made during the financial year and shall be categorised by Economic classification in the Cash Flow Statement.

Payments for purchase of items of capital nature (e.g., PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under Investing Activities in the Cash Flow Statement.

P. LOANS GRANTED

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

Q. LOAN REPAYMENTS

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

R. INTEREST ON LOANS

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

S. FOREIGN CURRENCY TRANSACTIONS

Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.

At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts/Payments respectively.

T. INVESTMENTS

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

Both Domestic and Foreign Investments are stated at cost in the statement of Financial Position. Foreign investments shall be stated at the closing rate of the financial year.

U. CASH BALANCES

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

V. ADVANCES

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

W. TRANSFERS

Transfers shall always be made from Consolidated Revenue Fund to Capital Development Fund within or at year end, when the need arises. Where funds are received (i.e., Overdraft) for the purpose of financing recurrent expenditure item(s) (e.g., salaries and wages), such funds shall be transferred from Capital Development Fund to Consolidated Revenue Fund.



KEFAS JAMES TAGWI  
Accountant General  
Adamawa State  
May 29<sup>th</sup>, 2025

SECRET



## ADAMAWA STATE GOVERNMENT OF NIGERIA OFFICE OF THE STATE AUDITOR GENERAL

Sir Kashim Ibrahim Way, P.M.B. 2084, Yola Adamawa State

Email: adamawastateaudithqtrts@gmail.com

30<sup>th</sup> May, 2025

### Audit Certificate

The Financial Statement and Accounts of the Government of Adamawa State of Nigeria for the year ended 31<sup>st</sup> December, 2024, have been audited in accordance with Section 125 sub-Section 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and the Adamawa State, State and Local Government Audit Law NO: 16 of 2021 Section 22 Sub-Section 1.

### Responsibility of the Accountant General

The Accountant General is responsible for the preparation and fair presentation of the financial statements in accordance with provisions of the Finance (Control and Management) Act 1958 now CAP F26 LFN 2004, International Public Sector Accounting Standards (IPSAS) Cash Basis, Adamawa Accounting Law No. 6 of 2017 and the relevant laws. This responsibility includes maintaining internal control relevant to the preparation of financial statements that are free of material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies that are consistent with IPSAS – Cash Basis; and making accounting estimates that are reasonable in the circumstances.

### Responsibility of Auditor General

The Auditor General is responsible for undertaking regularity and performance audits in compliance with International Standards of Supreme Audit Institutions (ISSAIs) - "INTOSAI Auditing Standards" and the relevant laws stated in paragraph one (1) above on the accounts of Adamawa State Government. Having complied with ISSAIs, the relevant laws and applied the Generally Accepted Auditing Standards, the audit provides a reasonable basis for the opinion of the Auditor General on the consolidated financial statements of the State.

In my opinion, the Financial Statements which are in agreement with the books of accounts and records show a true and fair view of the Financial Position of the Government of Adamawa State for the year ended 31<sup>st</sup> December, 2024 and the transactions for the fiscal year ended on that date.

### Special Opinion:

The State is eligible to receive performance-based grant financing from the Federal Government subject to performance against predefined criteria in the World Bank Assisted State Action on Business Enabling Reforms Program for Results (SABER P for R)

The expenditure framework {and receipts} are contained in the attached General Purpose Financial Statements of the Adamawa State Government.

In my opinion, the accounts present fairly, in all material respects, the expenditures incurred {and funds received} against the SABER program by the State for the year ended 31<sup>st</sup> December 2024 in accordance with IPSAS Cash Basis. The Financial Statements are hereby certified.

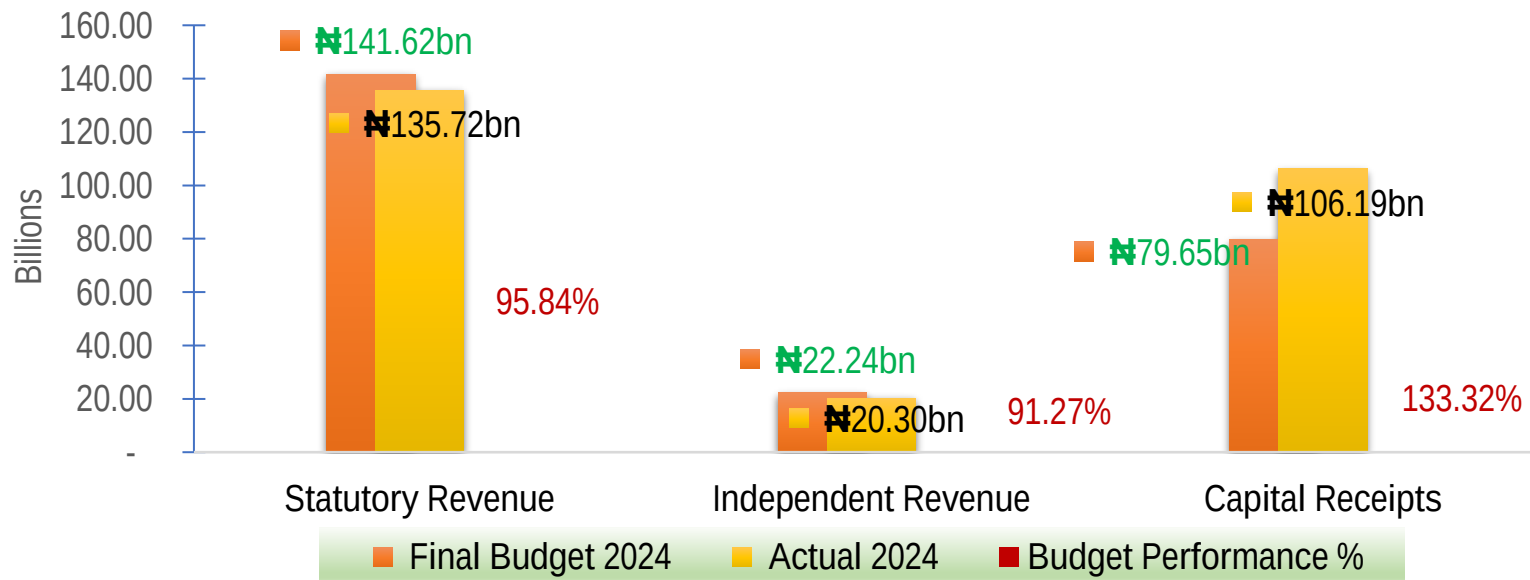
OFFICE OF THE AUDITOR GENERAL  
YOLA  
ADAMAWA STATE

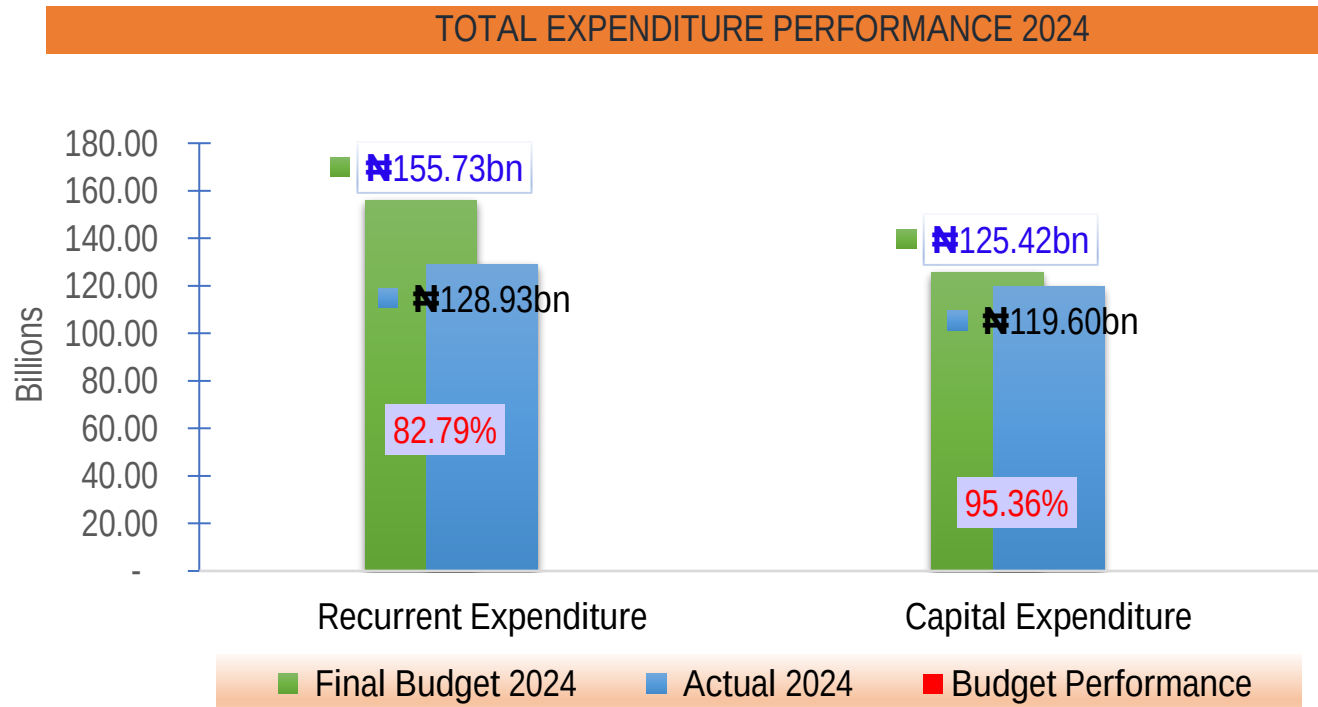
*U. Ahmed* 30/5/2025  
USMAN AHMED (FCNA, FCPA, FCCFI, FCCGFA, ACTI)  
FRC/2022/PRO/ANAN/004/450634  
Auditor General  
Adamawa State.  
30<sup>th</sup> May 2025

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## BUDGET PERFORMANCE HIGHLIGHTS

### TOTAL REVENUE PERFORMANCE 2024





## CONSOLIDATED FINANCIAL SUMMARY FOR THE YEAR ENDED 31ST DECEMBER, 2024

|                                                 | Actual<br>2023      | Actual<br>2024      | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|-------------------------------------------------|---------------------|---------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|                                                 | N                   | N                   | N                    | N                        | N                               | N                       | N                  |
| Opening Balance                                 | 10,276,825,186.52   | 37,641,338,152.24   | 37,641,338,152.24    |                          | 37,641,338,152.24               | -                       |                    |
| Receipts:                                       |                     |                     |                      |                          |                                 |                         |                    |
| Statutory Revenue                               | 86,020,124,484.61   | 135,724,201,938.23  | 141,617,082,076.00   | -                        | -                               | 141,617,082,076.00      | (5,892,880,137.77) |
| Independent Revenue                             | 17,066,189,975.84   | 20,298,250,818.56   | 22,240,608,550.00    | -                        | -                               | 22,240,608,550.00       | (1,942,357,731.44) |
| Aids and Grants                                 | 27,836,388,645.25   | 74,192,425,165.94   | 38,755,000,000.00    | 400,000,000.00           | 35,600,000,000.00               | 2,755,000,000.00        | 35,437,425,165.94  |
| Other Capital Receipts                          | -                   | -                   | -                    | -                        | -                               | -                       | -                  |
| Total Current Year Receipts                     | 130,922,703,105.71  | 230,214,877,922.73  | 202,612,690,626.00   | 400,000,000.00           | 35,600,000,000.00               | 166,612,690,626.00      | 27,602,187,296.73  |
| Total Project Funds Available                   | 141,199,528,292.23  | 267,856,216,074.97  | 240,254,028,778.24   | 400,000,000.00           | 73,241,338,152.24               | 166,612,690,626.00      | 27,602,187,296.73  |
|                                                 |                     |                     |                      |                          |                                 |                         |                    |
| Payments:                                       |                     |                     |                      |                          |                                 |                         |                    |
| Recurrent Expenditure:                          |                     |                     |                      |                          |                                 |                         |                    |
| Personnel Cost                                  | 32,957,211,630.04   | 38,866,629,770.70   | 47,456,640,422.00    | 12,597,540,386.00        | -                               | 34,859,100,036.00       | 8,590,010,651.30   |
| Social Benefits                                 | 7,885,676,819.68    | 13,655,742,118.60   | 14,190,439,400.00    | 6,070,966,680.00         | -                               | 8,119,472,720.00        | 534,697,281.40     |
| Overhead Cost                                   | 25,102,812,433.49   | 43,952,729,724.92   | 59,946,345,512.00    | 3,444,218,534.00         | -                               | 56,502,126,978.00       | 15,993,615,787.08  |
| Public Debt Charges - Loans Repayment           | 17,368,534,264.18   | 31,422,260,377.81   | 32,991,590,292.00    | 21,916,703,900.00        | -                               | 11,074,886,392.00       | 1,569,329,914.19   |
| Public Debt Charges (Excluding Loans Repayment) | 543,356,781.50      | 1,035,671,176.17    | 1,145,759,900.00     | 321,759,900.00           | -                               | 824,000,000.00          | 110,088,723.83     |
| Transfers/Other Payments                        | -                   | -                   | -                    | -                        | -                               | -                       | -                  |
| Total Recurrent Expenditure                     | 83,857,591,928.89   | 128,933,033,168.19  | 155,730,775,526.00   | 44,351,189,400.00        | -                               | 111,379,586,126.00      | 26,797,742,357.81  |
|                                                 |                     |                     |                      |                          |                                 |                         |                    |
| Capital Expenditure:                            |                     |                     |                      |                          |                                 |                         |                    |
| Capital Expenditure: Administrative Sector      | 2,477,533,525.00    | 11,022,239,603.92   | 11,503,189,249.00    | (11,828,987,251.00)      | 250,000,000.00                  | 23,082,176,500.00       | 480,949,645.08     |
| Capital Expenditure: Economic Sector            | 39,736,806,613.10   | 86,307,431,939.17   | 89,250,556,721.00    | (8,589,550,759.00)       | 45,506,595,280.00               | 52,333,512,200.00       | 2,943,124,781.83   |
| Capital Expenditure: Law and Justice            | 100,000.00          | 1,699,860,175.71    | 1,700,000,000.00     | (878,595,900.00)         | -                               | 2,578,595,900.00        | 139,824.29         |
| Capital Expenditure: Regional Development       | -                   | -                   | -                    | -                        | -                               | -                       | -                  |
| Capital Expenditure: Social Service Sector      | 8,607,286,848.64    | 20,572,740,760.75   | 22,965,764,410.00    | (23,054,055,490.00)      | 9,500,000,000.00                | 36,519,819,900.00       | 2,393,023,649.25   |
| Total Capital Expenditure                       | 50,821,726,986.74   | 119,602,272,479.55  | 125,419,510,380.00   | (44,351,189,400.00)      | 55,256,595,280.00               | 114,514,104,500.00      | 5,817,237,900.45   |
| Total Expenditure                               | 134,679,318,915.63  | 248,535,305,647.75  | 281,150,285,906.00   | -                        | 55,256,595,280.00               | 225,893,690,626.00      | 32,614,980,258.25  |
| Budget Surplus/(Deficit)                        | 6,520,209,376.60    | 19,320,910,427.22   | (40,896,257,127.76)  | 400,000,000.00           | 17,984,742,872.24               | (59,281,000,000.00)     |                    |
|                                                 |                     |                     |                      |                          |                                 |                         |                    |
| Movement in Other Cash Equivalent Accounts      |                     |                     |                      |                          |                                 |                         |                    |
| BTL Receipts                                    | 42,643,129,745.36   | 55,522,745,549.27   | -                    |                          | -                               | -                       | -                  |
| BTL Payments                                    | (41,522,000,969.72) | (48,581,309,415.33) | -                    |                          | -                               | -                       | -                  |
| Net Movement in Other Cash Equivalent Accounts  | 1,121,128,775.64    | 6,941,436,133.94    | -                    | -                        | -                               | -                       | -                  |
|                                                 |                     |                     |                      |                          |                                 |                         |                    |
| Financing of Deficit by Borrowing:              |                     |                     |                      |                          |                                 |                         |                    |
| Internal Loans                                  | 30,000,000,000.00   | 32,000,000,000.00   | 39,196,257,127.76    | 600,000,000.00           | (17,984,742,872.24)             | 56,581,000,000.00       | (7,196,257,127.76) |
| External Loans                                  | -                   | -                   | 1,700,000,000.00     | (1,000,000,000.00)       | -                               | 2,700,000,000.00        | (1,700,000,000.00) |
| Total Loans                                     | 30,000,000,000.00   | 32,000,000,000.00   | 40,896,257,127.76    | (400,000,000.00)         | (17,984,742,872.24)             | 59,281,000,000.00       | (8,896,257,127.76) |
| Closing Cash Balance                            | 37,641,338,152.24   | 58,262,346,561.16   | -                    | -                        | (0.00)                          | -                       |                    |



## FIVE YEARS FINANCIAL SUMMARY

|                                                  | 2024<br>₦          | 2023<br>₦          | 2022<br>₦          | 2021<br>₦          | 2020<br>₦          | 2019<br>₦          |
|--------------------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| RECEIPTS:                                        |                    |                    |                    |                    |                    |                    |
| Statutory Revenue                                | 135,724,201,938.23 | 86,020,124,484.61  | 67,284,139,642.11  | 60,165,256,430.51  | 55,708,579,850.99  | 58,015,578,561.60  |
| Independent Revenue                              | 20,298,250,818.56  | 17,066,189,975.84  | 13,175,774,969.53  | 13,011,611,228.12  | 7,739,814,375.08   | 9,704,650,185.42   |
| Capital Receipts                                 | 106,192,425,165.94 | 57,836,388,645.25  | 29,263,035,073.01  | 21,031,668,295.64  | 37,973,187,712.87  | 26,788,068,752.03  |
| Other Receipts                                   | -                  | -                  | -                  | -                  | -                  | -                  |
| BTL Receipts                                     | 55,522,745,549.27  | 42,643,129,745.36  | 38,621,524,613.14  | 31,928,629,327.17  | 36,199,866,428.66  | 29,869,712,472.80  |
| TOTAL RECEIPTS                                   | 317,737,623,472.00 | 203,565,832,851.07 | 148,344,474,297.79 | 126,137,165,281.45 | 137,621,448,367.60 | 124,378,009,971.85 |
|                                                  |                    |                    |                    |                    |                    |                    |
| PAYMENTS:                                        |                    |                    |                    |                    |                    |                    |
| Employees Compensation                           | 52,522,371,889.30  | 40,842,888,449.72  | 38,570,033,090.29  | 34,822,755,252.76  | 35,140,576,340.53  | 24,298,455,866.62  |
| Overhead Cost                                    | 43,952,729,724.92  | 25,102,812,433.49  | 20,881,915,073.16  | 17,092,612,513.74  | 17,452,824,315.84  | 21,334,818,379.28  |
| Public Debt Charges (Excluding Loans Repayments) | 1,035,671,176.17   | 543,356,781.50     | 677,477,291.64     | 857,445,868.57     | 857,105,865.58     | 7,864,834,852.98   |
| Public Debt Charges (Loans Repayments)           | 31,422,260,377.81  | 17,368,534,264.18  | 10,239,974,430.48  | 22,522,156,382.09  | 13,312,388,613.98  | 19,573,248,537.56  |
| Capital Expenditure                              | 119,602,272,479.55 | 50,821,726,986.74  | 38,003,857,614.72  | 24,589,076,114.96  | 21,302,653,913.13  | 20,726,987,838.20  |
| BTL Payments                                     | 48,581,309,415.33  | 41,522,000,969.72  | 36,184,364,755.26  | 32,212,321,276.54  | 37,801,729,695.87  | 31,509,103,738.87  |
| TOTAL PAYMENTS                                   | 297,116,615,063.08 | 176,201,319,885.35 | 144,557,622,255.55 | 132,096,367,408.67 | 125,867,278,744.93 | 125,307,449,213.51 |
|                                                  |                    |                    |                    |                    |                    |                    |
| CASH BALANCES:                                   |                    |                    |                    |                    |                    |                    |
| Net Cash Surplus/(Deficit)                       | 20,621,008,408.92  | 27,364,512,965.72  | 3,786,852,042.24   | (5,959,202,127.22) | 11,754,169,622.67  | (929,439,241.66)   |
| Opening Cash Balance                             | 37,641,338,152.24  | 10,276,825,186.52  | 6,489,973,144.28   | 12,449,175,271.50  | 695,005,648.83     | 1,624,444,890.49   |
| CLOSING CASH BALANCE                             | 58,262,346,561.16  | 37,641,338,152.24  | 10,276,825,186.52  | 6,489,973,144.28   | 12,449,175,271.50  | 695,005,648.83     |

STATEMENT NO. 1  
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

| Final Budget<br>2024 |                                                 | Notes | Actual<br>2024      | Actual<br>2023      |
|----------------------|-------------------------------------------------|-------|---------------------|---------------------|
| <b>₦</b>             |                                                 |       | <b>₦</b>            | <b>₦</b>            |
|                      | Operating Activities                            |       |                     |                     |
|                      | Receipts                                        |       |                     |                     |
| 141,617,082,076.00   | Statutory Revenue                               | 1     | 135,724,201,938.23  | 86,020,124,484.61   |
| 141,617,082,076.00   | Sub-total Statutory Revenue                     |       | 135,724,201,938.23  | 86,020,124,484.61   |
|                      |                                                 |       |                     |                     |
| 10,350,000,000.00    | Personal Taxes                                  | 2     | 8,204,185,747.14    | 9,236,788,191.98    |
| 4,476,500,000.00     | Other Taxes                                     | 2     | 6,936,828,462.91    | 3,932,865,193.77    |
| 310,779,600.00       | Licences - General                              | 2     | 128,932,334.00      | 103,947,824.34      |
| -                    | Mining Rents                                    | 2     | -                   | -                   |
| 5,970,392,100.00     | Fees - General                                  | 2     | 3,289,718,959.64    | 2,405,668,698.59    |
| 32,300,000.00        | Fines - General                                 | 2     | 29,698,609.06       | 23,630,475.02       |
| 388,321,000.00       | Sales - General                                 | 2     | 177,938,996.00      | 155,473,787.00      |
| 457,506,150.00       | Earnings -General                               | 2     | 1,347,978,758.75    | 954,431,051.86      |
| 163,309,700.00       | Rent on Government Buildings - General          | 2     | 123,503,796.93      | 185,639,045.50      |
| 91,500,000.00        | Rent on Land & Others - General                 | 2     | 44,522,411.30       | 35,716,991.78       |
| -                    | Repayments - General                            | 2     | 14,939,005.83       | 32,024,156.00       |
| -                    | Investment Income                               | 2     | -                   | 4,560.00            |
| -                    | Interest Earned                                 | 2     | 3,737.00            | -                   |
| -                    | Re-Imbursement General                          | 2     | -                   | -                   |
| 22,240,608,550.00    | Sub-total Independent Revenue                   |       | 20,298,250,818.56   | 17,066,189,975.84   |
| 163,857,690,626.00   | Total Receipts                                  |       | 156,022,452,756.79  | 103,086,314,460.46  |
|                      |                                                 |       |                     |                     |
|                      | Payments                                        |       |                     |                     |
| (47,456,640,422.00)  | Personnel Cost                                  | 8     | (38,866,629,770.70) | (32,957,211,630.04) |
| (14,190,439,400.00)  | Social Benefits                                 | 9     | (13,655,742,118.60) | (7,885,676,819.68)  |
| (59,946,345,512.00)  | Overhead Cost                                   | 10    | (43,952,729,724.92) | (25,102,812,433.49) |
| (1,145,759,900.00)   | Public Debt Charges (Excluding Loans Repayment) | 11b   | (1,035,671,176.17)  | (543,356,781.50)    |
| -                    | Transfers/Other Payments                        | 12    | -                   | -                   |
| (122,739,185,234.00) | Total Payments                                  |       | (97,510,772,790.38) | (66,489,057,664.71) |
|                      |                                                 |       |                     |                     |
| 41,118,505,392.00    | Net Cash flow from Operating Activities         |       | 58,511,679,966.40   | 36,597,256,795.75   |
|                      |                                                 |       |                     |                     |
|                      | Investing Activities                            |       |                     |                     |

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024

| Final Budget<br>2024 |                                                | Notes | Actual<br>2024       | Actual<br>2023      |
|----------------------|------------------------------------------------|-------|----------------------|---------------------|
| ₦                    |                                                |       | ₦                    | ₦                   |
| (11,503,189,249.00)  | Capital Expenditure: Administrative Sector     | 14    | (11,022,239,603.92)  | (2,477,533,525.00)  |
| (89,250,556,721.00)  | Capital Expenditure: Economic Sector           | 14    | (86,307,431,939.17)  | (39,736,806,613.10) |
| (1,700,000,000.00)   | Capital Expenditure: Law and Justice           | 14    | (1,699,860,175.71)   | (100,000.00)        |
| -                    | Capital Expenditure: Regional Development      | 14    | -                    | -                   |
| (22,965,764,410.00)  | Capital Expenditure: Social Service Sector     | 14    | (20,572,740,760.75)  | (8,607,286,848.64)  |
| (125,419,510,380.00) | Net Cash Flow from Investing Activities        |       | (119,602,272,479.55) | (50,821,726,986.74) |
|                      |                                                |       |                      |                     |
|                      | Financing Activities                           |       |                      |                     |
| 38,755,000,000.00    | Proceeds from Aids and Grants                  | 3     | 74,192,425,165.94    | 27,836,388,645.25   |
| -                    | Proceeds from Other Capital Receipts           | 4     | -                    | -                   |
| 39,196,257,127.76    | Proceeds from Internal Loans                   | 5     | 32,000,000,000.00    | 30,000,000,000.00   |
| 1,700,000,000.00     | Proceeds from External Loans                   | 6     | -                    | -                   |
| (32,991,590,292.00)  | Repayment of Loans                             | 11a   | (31,422,260,377.81)  | (17,368,534,264.18) |
| 46,659,666,835.76    | Net Cash Flow from Financing Activities        |       | 74,770,164,788.13    | 40,467,854,381.07   |
|                      |                                                |       |                      |                     |
|                      | Movement in Other Cash Equivalent Accounts     |       |                      |                     |
|                      | BTL Receipts                                   | 7     | 55,522,745,549.27    | 42,643,129,745.36   |
|                      | BTL Payments                                   | 13    | (48,581,309,415.33)  | (41,522,000,969.72) |
|                      | Net Movement in Other Cash Equivalent Accounts |       | 6,941,436,133.94     | 1,121,128,775.64    |
|                      |                                                |       |                      |                     |
| (37,641,338,152.24)  | Net Surplus/(Deficit) for the Year             |       | 20,621,008,408.92    | 27,364,512,965.72   |
| 37,641,338,152.24    | Add: Opening Balance                           |       | 37,641,338,152.24    | 10,276,825,186.52   |
| -                    | Closing Cash Balance                           |       | 58,262,346,561.16    | 37,641,338,152.24   |

The Accompanying Notes form part of these Statements



MAY 29th, 2024

Kefas James Tagwi, ACA  
Accountant General  
Adamawa State

STATEMENT NO. 2  
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2024

|                                        | Notes | 2024               | 2023               |
|----------------------------------------|-------|--------------------|--------------------|
|                                        |       | ₦                  | ₦                  |
| ASSETS:                                |       |                    |                    |
| Liquid Assets                          |       |                    |                    |
| Treasuries and Banks                   | 15    | 58,262,346,561.16  | 37,641,338,152.24  |
| Sub Total Liquid Assets                |       | 58,262,346,561.16  | 37,641,338,152.24  |
|                                        |       |                    |                    |
| Investments and Other Assets           |       |                    |                    |
| Investments                            | 16    | 4,553,235,679.07   | 4,553,235,679.07   |
| Liability Over Assets                  | 17    | 227,017,934,220.96 | 219,162,539,103.87 |
| Sub Total Investments and Other Assets |       | 231,571,169,900.03 | 223,715,774,782.94 |
|                                        |       |                    |                    |
| TOTAL ASSETS                           |       | 289,833,516,461.19 | 261,357,112,935.17 |
|                                        |       |                    |                    |
| LIABILITIES:                           |       |                    |                    |
| Public Funds                           |       |                    |                    |
| Consolidated Revenue Fund              | 18a   | 58,262,346,561.16  | 29,516,532,683.09  |
| Capital Development Fund               | 18b   | 0.00               | 8,124,805,469.15   |
| Sub Total Public Funds                 |       | 58,262,346,561.16  | 37,641,338,152.24  |
|                                        |       |                    |                    |
| Domestic Debts and External Loans      |       |                    |                    |
| Domestic Debts                         | 19    | 81,232,719,282.97  | 130,901,221,591.58 |
| External Loans                         | 20    | 150,338,450,617.05 | 92,814,553,191.35  |
| Sub Total Domestic and External Loans  |       | 231,571,169,900.02 | 223,715,774,782.93 |
|                                        |       |                    |                    |
|                                        |       |                    |                    |
| TOTAL LIABILITIES                      |       | 289,833,516,461.18 | 261,357,112,935.17 |

The Accompanying Notes form part of these Statements



MAY 29th, 2024

Kefas James Tagwi, ACA  
Accountant General  
Adamawa State

STATEMENT NO. 3  
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

| Actual<br>2023      |                                                 | Notes | Actual<br>2024      | Final Budget<br>2024 | Budget Transfers<br>2024 | Revised Budget<br>2024 | Original Budget<br>2024 | Supplementary<br>Budget<br>2024 | Variance<br>2024    |
|---------------------|-------------------------------------------------|-------|---------------------|----------------------|--------------------------|------------------------|-------------------------|---------------------------------|---------------------|
| <b>₦</b>            |                                                 |       | <b>₦</b>            | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>               | <b>₦</b>                | <b>₦</b>                        | <b>₦</b>            |
| 9,166,681,375.88    | OPENING BALANCE                                 |       | 29,516,532,683.09   |                      |                          |                        |                         |                                 |                     |
|                     | Add: Revenue                                    |       |                     |                      |                          |                        |                         |                                 |                     |
|                     | REVENUE                                         |       |                     |                      |                          |                        |                         |                                 |                     |
| 86,020,124,484.61   | Statutory Revenue                               | 1     | 135,724,201,938.23  | 141,617,082,076.00   | -                        | -                      | 141,617,082,076.00      | -                               | (5,892,880,137.77)  |
| 86,020,124,484.61   | Sub-total Statutory Revenue                     |       | 135,724,201,938.23  | 141,617,082,076.00   | -                        | -                      | 141,617,082,076.00      | -                               | (5,892,880,137.77)  |
|                     |                                                 |       |                     |                      | -                        | -                      |                         |                                 |                     |
| 9,236,788,191.98    | Personal Taxes                                  | 2     | 8,204,185,747.14    | 10,350,000,000.00    | -                        | -                      | 10,350,000,000.00       | -                               | (2,145,814,252.86)  |
| 3,932,865,193.77    | Other Taxes                                     | 2     | 6,936,828,462.91    | 4,476,500,000.00     | -                        | -                      | 4,476,500,000.00        | -                               | 2,460,328,462.91    |
| 103,947,824.34      | Licences - General                              | 2     | 128,932,334.00      | 310,779,600.00       | -                        | -                      | 310,779,600.00          | -                               | (181,847,266.00)    |
| -                   | Mining Rents                                    | 2     | -                   | -                    | -                        | -                      | -                       | -                               | -                   |
| 2,405,668,698.59    | Fees - General                                  | 2     | 3,289,718,959.64    | 5,970,392,100.00     | -                        | -                      | 5,970,392,100.00        | -                               | (2,680,673,140.36)  |
| 23,630,475.02       | Fines - General                                 | 2     | 29,698,609.06       | 32,300,000.00        | -                        | -                      | 32,300,000.00           | -                               | (2,601,390.94)      |
| 155,473,787.00      | Sales - General                                 | 2     | 177,938,996.00      | 388,321,000.00       | -                        | -                      | 388,321,000.00          | -                               | (210,382,004.00)    |
| 954,431,051.86      | Earnings - General                              | 2     | 1,347,978,758.75    | 457,506,150.00       | -                        | -                      | 457,506,150.00          | -                               | 890,472,608.75      |
| 185,639,045.50      | Rent on Government Buildings - General          | 2     | 123,503,796.93      | 163,309,700.00       | -                        | -                      | 163,309,700.00          | -                               | (39,805,903.07)     |
| 35,716,991.78       | Rent on Land & Others - General                 | 2     | 44,522,411.30       | 91,500,000.00        | -                        | -                      | 91,500,000.00           | -                               | (46,977,588.70)     |
| 32,024,156.00       | Repayments - General                            | 2     | 14,939,005.83       | -                    | -                        | -                      | -                       | -                               | 14,939,005.83       |
| 4,560.00            | Investment Income                               | 2     | -                   | -                    | -                        | -                      | -                       | -                               | -                   |
| -                   | Interest Earned                                 | 2     | 3,737.00            | -                    | -                        | -                      | -                       | -                               | 3,737.00            |
| -                   | Re-Imbursement General                          | 2     | -                   | -                    | -                        | -                      | -                       | -                               | -                   |
| 17,066,189,975.84   | Sub-total Independent Revenue                   |       | 20,298,250,818.56   | 22,240,608,550.00    | -                        | -                      | 22,240,608,550.00       | -                               | (1,942,357,731.44)  |
| 103,086,314,460.46  | TOTAL REVENUE                                   |       | 156,022,452,756.79  | 163,857,690,626.00   | -                        | -                      | 163,857,690,626.00      | -                               | (7,835,237,869.21)  |
|                     |                                                 |       |                     |                      |                          |                        |                         |                                 |                     |
| 112,252,995,836.34  | TOTAL RECURRENT REVENUE AVAILABLE               |       | 185,538,985,439.88  | 163,857,690,626.00   | -                        | -                      | 163,857,690,626.00      | -                               | (7,835,237,869.21)  |
|                     |                                                 |       |                     |                      |                          |                        |                         |                                 |                     |
|                     | EXPENDITURE:                                    |       |                     |                      |                          |                        |                         |                                 |                     |
| 32,957,211,630.04   | Personnel Cost                                  | 8     | 38,866,629,770.70   | 47,456,640,422.00    | 12,597,540,386.00        | 46,020,413,422.00      | 34,859,100,036.00       | -                               | 8,590,010,651.30    |
| 7,885,676,819.68    | Social Benefits                                 | 9     | 13,655,742,118.60   | 14,190,439,400.00    | 6,070,966,680.00         | 15,619,761,400.00      | 8,119,472,720.00        | -                               | 534,697,281.40      |
| 25,102,812,433.49   | Overhead Cost                                   | 10    | 43,952,729,724.92   | 59,946,345,512.00    | 3,444,218,534.00         | 52,076,873,712.00      | 56,502,126,978.00       | -                               | 15,993,615,787.08   |
| 17,368,534,264.18   | Public Debt Charges - Loans Repayment           | 11a   | 31,422,260,377.81   | 32,991,590,292.00    | 21,916,703,900.00        | 19,895,193,092.00      | 11,074,886,392.00       | -                               | 1,569,329,914.19    |
| 543,356,781.50      | Public Debt Charges (Excluding Loans Repayment) | 11b   | 1,035,671,176.17    | 1,145,759,900.00     | 321,759,900.00           | 1,145,759,900.00       | 824,000,000.00          | -                               | 110,088,723.83      |
| 83,857,591,928.89   | TOTAL EXPENDITURE                               |       | 128,933,033,168.19  | 155,730,775,526.00   | 44,351,189,400.00        | 134,758,001,526.00     | 111,379,586,126.00      | -                               | 26,797,742,357.81   |
|                     |                                                 |       |                     |                      |                          |                        |                         |                                 |                     |
| 28,395,403,907.45   | OPERATING BALANCE                               |       | 56,605,952,271.68   | 8,126,915,100.00     | (44,351,189,400.00)      | (134,758,001,526.00)   | 52,478,104,500.00       | -                               | (34,632,980,227.02) |
|                     |                                                 |       |                     |                      |                          |                        |                         |                                 |                     |
|                     | Movement in Other Cash Equivalent Accounts      |       |                     |                      |                          |                        |                         |                                 |                     |
| 42,643,129,745.36   | BTL Receipts                                    | 7     | 55,522,745,549.27   | -                    | -                        | -                      | -                       | -                               | -                   |
| (41,522,000,969.72) | BTL Payments                                    | 13    | (48,581,309,415.33) | -                    | -                        | -                      | -                       | -                               | -                   |
| 1,121,128,775.64    | Net Movement in Other Cash Equivalent Accounts  |       | 6,941,436,133.94    | -                    | -                        | -                      | -                       | -                               | -                   |
|                     |                                                 |       |                     |                      |                          |                        |                         |                                 |                     |
|                     | TRANSFERS                                       |       |                     |                      |                          |                        |                         |                                 |                     |
| -                   | Transfers/Other Payments                        | 12    | -                   | -                    | -                        | -                      | -                       | -                               | -                   |
| -                   | Transfer to Capital Development Fund            |       | (5,285,041,844.46)  | -                    | -                        | -                      | -                       | -                               | -                   |
| -                   | Transfer from Capital Development Fund          |       | -                   | -                    | -                        | -                      | -                       | -                               | -                   |
| -                   | TRANSFERS SUB-TOTAL                             |       | (5,285,041,844.46)  | -                    | -                        | -                      | -                       | -                               | -                   |
|                     |                                                 |       |                     |                      |                          |                        |                         |                                 |                     |
| 29,516,532,683.09   | CLOSING BALANCE                                 |       | 58,262,346,561.16   |                      |                          |                        |                         | -                               |                     |

The Accompanying Notes form part of these Statements



MAY 29th, 2024

Kefas James Tagwi, ACA  
Accountant General  
Adamawa State

STATEMENT NO. 4  
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024

| Actual<br>2023    |                                            | NOTES | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Revised Budget<br>2024 | Original Budget<br>2024 | Supplementary<br>Budget<br>2024 | Variance<br>2024   |
|-------------------|--------------------------------------------|-------|--------------------|----------------------|--------------------------|------------------------|-------------------------|---------------------------------|--------------------|
| ₦                 |                                            |       | ₦                  | ₦                    | ₦                        |                        | ₦                       | ₦                               | ₦                  |
| 1,110,143,810.64  | OPENING BALANCE                            |       | 8,124,805,469.15   |                      |                          |                        |                         |                                 |                    |
|                   | Add: Revenue (Capital Receipts)            |       |                    |                      |                          |                        |                         |                                 |                    |
| -                 | Transfer from Consolidated Revenue Fund    |       | 5,285,041,844.46   |                      |                          |                        |                         |                                 |                    |
| 27,836,388,645.25 | Aids and Grants                            | 3     | 74,192,425,165.94  | 38,755,000,000.00    | 400,000,000.00           | 38,755,000,000.00      | 2,755,000,000.00        | 35,600,000,000.00               | 35,437,425,165.94  |
| -                 | Other Capital Receipts                     | 4     | -                  | -                    | -                        | -                      | -                       | -                               | -                  |
| 30,000,000,000.00 | Internal Loans                             | 5     | 32,000,000,000.00  | 39,196,257,127.76    | 600,000,000.00           | 39,196,257,127.76      | 56,581,000,000.00       | (17,984,742,872.24)             | (7,196,257,127.76) |
| -                 | External Loans                             | 6     | -                  | 1,700,000,000.00     | (1,000,000,000.00)       | 1,700,000,000.00       | 2,700,000,000.00        | -                               | (1,700,000,000.00) |
| 57,836,388,645.25 | CAPITAL RECEIPTS SUB-TOTAL                 |       | 111,477,467,010.40 | 79,651,257,127.76    | -                        | 79,651,257,127.76      | 62,036,000,000.00       | 17,615,257,127.76               | 31,826,209,882.64  |
| -                 | Transfer to Consolidated Revenue Fund      |       | -                  |                      |                          |                        |                         |                                 |                    |
| 58,946,532,455.89 | TOTAL CAPITAL REVENUE AVAILABLE            |       | 119,602,272,479.55 | 79,651,257,127.76    | -                        | 79,651,257,127.76      | 62,036,000,000.00       | 17,615,257,127.76               | 39,951,015,351.79  |
|                   | CAPITAL EXPENDITURE                        |       |                    |                      |                          |                        |                         |                                 |                    |
| 2,477,533,525.00  | Capital Expenditure: Administrative Sector | 14    | 11,022,239,603.92  | 11,503,189,249.00    | (11,828,987,251.00)      | 10,717,190,100.00      | 23,082,176,500.00       | 250,000,000.00                  | 480,949,645.08     |
| 39,736,806,613.10 | Capital Expenditure: Economic Sector       | 14    | 86,307,431,939.17  | 89,250,556,721.00    | (8,589,550,759.00)       | 96,693,093,080.00      | 52,333,512,200.00       | 45,506,595,280.00               | 2,943,124,781.83   |
| 100,000.00        | Capital Expenditure: Law and Justice       | 14    | 1,699,860,175.71   | 1,700,000,000.00     | (878,595,900.00)         | 1,700,000,000.00       | 2,578,595,900.00        | -                               | 139,824.29         |
| -                 | Capital Expenditure: Regional Development  | 14    | -                  | -                    | -                        | -                      | -                       | -                               | -                  |
| 8,607,286,848.64  | Capital Expenditure: Social Service Sector | 14    | 20,572,740,760.75  | 22,965,764,410.00    | (23,054,055,490.00)      | 37,282,001,200.00      | 36,519,819,900.00       | 9,500,000,000.00                | 2,393,023,649.25   |
| 50,821,726,986.74 | TOTAL CAPITAL EXPENDITURE                  |       | 119,602,272,479.55 | 125,419,510,380.00   | (44,351,189,400.00)      | 146,392,284,380.00     | 114,514,104,500.00      | 55,256,595,280.00               | 5,817,237,900.45   |
| 8,124,805,469.15  | CLOSING BALANCE                            |       | -                  |                      |                          |                        |                         |                                 |                    |

The Accompanying Notes form part of these Statements



MAY 29th, 2024

Kefas James Tagwi, ACA  
Accountant General  
Adamawa State

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                    | Actual<br>2024     | Actual<br>2023    |
|----------------------------------------------------------------|--------------------|-------------------|
|                                                                | <b>₦</b>           | <b>₦</b>          |
| Note 1: State Government Share of Statutory Revenues           |                    |                   |
| STATE GOVERNMENT SHARE OF STATUTORY REVENUES (1A)              | 14,620,681,326.07  | 31,031,254,691.44 |
| STATE GOVERNMENT SHARE OF VAT (1B)                             | 68,059,760,759.02  | 35,082,211,604.63 |
| STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES (1C)             | 53,043,759,853.14  | 19,906,658,188.54 |
| Note 1: State Government Share of Statutory Revenues Total     | 135,724,201,938.23 | 86,020,124,484.61 |
|                                                                |                    |                   |
| Note 2: Independent Revenue                                    |                    |                   |
| 120101 - PERSONAL TAXES                                        |                    |                   |
| 022000800100 - Board of Internal Revenue                       | 8,204,185,747.14   | 9,236,788,191.98  |
| 120101 - PERSONAL TAXES Total                                  | 8,204,185,747.14   | 9,236,788,191.98  |
|                                                                |                    |                   |
| 120103 - OTHER TAXES                                           |                    |                   |
| 021500100100 - Ministry of Agriculture                         | 1,024,434,194.00   | 434,091,860.00    |
| 022000800100 - Board of Internal Revenue                       | 2,758,274,758.35   | 2,237,899,680.19  |
| 026000100100 - Ministry of Lands and Survey                    | 9,967,545.00       | 9,150,000.00      |
| 051702100100 - Adamawa State University Mubi                   | 3,144,151,965.56   | 1,251,723,653.58  |
| 120103 - OTHER TAXES Total                                     | 6,936,828,462.91   | 3,932,865,193.77  |
|                                                                |                    |                   |
| 120201 - LICENCES - GENERAL                                    |                    |                   |
| 022000800100 - Board of Internal Revenue                       | 88,581,634.00      | 80,525,034.34     |
| 022200100100 - Ministry of Commerce                            | -                  | 179,790.00        |
| 022900100100 - Ministry of Transportation                      | 19,894,900.00      | 10,895,100.00     |
| 022905300100 - Adamawa Transport Company                       | 9,350,000.00       | 6,790,000.00      |
| 023300100100 - Ministry of Mineral Resources Development       | 60,000.00          | 2,240,000.00      |
| 026500100100 - Ministry of Livestock & Aquaculture Development | 9,820,800.00       | 2,172,500.00      |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                              | Actual<br>2024   | Actual<br>2023 |
|--------------------------------------------------------------------------|------------------|----------------|
|                                                                          | <b>₦</b>         | <b>₦</b>       |
| 026600100100 - Ministry of Entrepreneurship Development                  | 5,000.00         | 99,000.00      |
| 051400100100 - Ministry of Women Affairs                                 | 212,000.00       | 47,000.00      |
| 052100100100 - Ministry of Health and Human Services                     | 330,000.00       | 154,000.00     |
| 052110300100 - Adamawa Traditional Medicine Board                        | 363,000.00       | 311,000.00     |
| 053500100100 - Ministry of Environment and Natural Resources Development | 315,000.00       | 534,400.00     |
| 120201 - LICENCES - GENERAL Total                                        | 128,932,334.00   | 103,947,824.34 |
|                                                                          |                  |                |
| 120204 - FEES - GENERAL                                                  |                  |                |
| 011101000100 - Bureau for Public Procurement                             | 150,484,014.95   | 125,701,626.55 |
| 011101800100 - Security and Special Services Department                  | 2,430,500.00     | 2,104,850.00   |
| 012301300100 - Government Printing Press                                 | 2,535,870.00     | 2,427,030.00   |
| 021500100100 - Ministry of Agriculture                                   | 6,356,100.00     | 7,971,350.00   |
| 022000800100 - Board of Internal Revenue                                 | 38,294,238.00    | 39,044,600.80  |
| 022200100100 - Ministry of Commerce                                      | 28,484,300.00    | 24,932,600.00  |
| 022201900100 - Jimeta Modern Market Office                               | 31,847,760.00    | 20,183,525.00  |
| 022900100100 - Ministry of Transportation                                | 405,000.00       | 747,000.00     |
| 022905300100 - Adamawa Transport Company                                 | 340,000.00       | 492,000.00     |
| 023300100100 - Ministry of Mineral Resources Development                 | 2,410,000.00     | -              |
| 023600100100 - Ministry of Culture and Tourism                           | 1,072,000.00     | 167,000.00     |
| 025210200100 - Adamawa State Water Board                                 | 1,946,000.00     | 3,014,200.00   |
| 025300100100 - Ministry of Housing and Urban Development                 | 1,980,000.00     | 360,000.00     |
| 025305300100 - Adamawa State Urban Planning & Development Authority      | 19,128,025.00    | 36,763,875.00  |
| 026000100100 - Ministry of Lands and Survey                              | 73,235,150.73    | 45,193,798.67  |
| 026000200100 - Office of the Surveyor General                            | 30,390,847.50    | 14,944,942.60  |
| 026500100100 - Ministry of Livestock & Aquaculture Development           | 1,196,094,379.44 | 610,813,435.53 |



## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                                     | Actual<br>2024   | Actual<br>2023   |
|---------------------------------------------------------------------------------|------------------|------------------|
|                                                                                 | <b>₦</b>         | <b>₦</b>         |
| 026600100100 - Ministry of Entrepreneurship Development                         | 927,000.00       | 421,500.00       |
| 031805100100 - High Court of Justice                                            | 9,210,940.00     | 10,522,430.00    |
| 031805200100 - Customary Court of Appeal                                        | 309,100.00       | 3,200.00         |
| 031805300100 - Sharia Court of Appeal                                           | 12,300.00        | -                |
| 031805500100 - Area Courts                                                      | 7,192,710.00     | 4,047,045.00     |
| 051300100100 - Ministry of Youth and Sports Development                         | 11,154,174.19    | 28,693,644.99    |
| 051400100100 - Ministry of Women Affairs                                        | 807,000.00       | 70,000.00        |
| 051700100100 - Ministry of Education and Human Capital Development              | 16,265,000.00    | 2,540,000.00     |
| 051700400100 - College of Legal Studies Yola                                    | 103,604,005.00   | 78,731,300.00    |
| 051700500100 - College of Agriculture Ganye                                     | 21,228,500.00    | 14,405,850.00    |
| 051701800100 - Adamawa State Polytechnic Yola                                   | 246,207,339.00   | 263,067,990.00   |
| 051701900100 - College of Education Hong                                        | 110,488,000.00   | 199,941,800.00   |
| 051702100100 - Adamawa State University Mubi                                    | 692,581,945.83   | 369,503,738.45   |
| 051702300100 - College of Nursing & Midwifery Yola                              | 66,846,900.00    | 74,219,000.00    |
| 051702400100 - College of Health Technology Michika                             | 90,310,000.00    | 121,673,000.00   |
| 051705100100 - Post Primary Schools Mgt Board                                   | -                | 170,000.00       |
| 052100100100 - Ministry of Health and Human Services                            | 2,878,000.00     | 896,500.00       |
| 052110200100 - Adamawa State Hospital Services Management Board                 | 320,872,560.00   | 300,170,766.00   |
| 053500100100 - Ministry of Environment and Natural Resources Development        | 733,500.00       | 1,729,100.00     |
| 053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects | 655,800.00       | -                |
| 120204 - FEES - GENERAL Total                                                   | 3,289,718,959.64 | 2,405,668,698.59 |
|                                                                                 |                  |                  |
| 120205 - FINES - GENERAL                                                        |                  |                  |
| 022000800100 - Board of Internal Revenue                                        | -                | 1,071,284.60     |
| 026000100100 - Ministry of Lands and Survey                                     | 1,936,824.06     | 558,191.42       |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                                     | Actual<br>2024 | Actual<br>2023 |
|---------------------------------------------------------------------------------|----------------|----------------|
|                                                                                 | <b>₦</b>       | <b>₦</b>       |
| 031805100100 - High Court of Justice                                            | 4,283,495.00   | 3,222,740.00   |
| 031805500100 - Area Courts                                                      | 19,625,390.00  | 14,098,759.00  |
| 053500100100 - Ministry of Environment and Natural Resources Development        | -              | 4,679,500.00   |
| 053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects | 3,852,900.00   | -              |
| 120205 - FINES - GENERAL Total                                                  | 29,698,609.06  | 23,630,475.02  |
|                                                                                 |                |                |
| 120206 - SALES - GENERAL                                                        |                |                |
| 012301300100 - Government Printing Press                                        | 461,640.00     | 404,900.00     |
| 012305500100 - Adamawa Press Limited                                            | 326,300.00     | 548,500.00     |
| 012500500100 - Establishment and Training Department                            | 342,300.00     | 429,700.00     |
| 014700100100 - Civil Service Commission                                         | 467,825.00     | 39,000.00      |
| 021500100100 - Ministry of Agriculture                                          | 420,000.00     | 195,000.00     |
| 022201900100 - Jimeta Modern Market Office                                      | 3,015,000.00   | 3,505,000.00   |
| 023400400100 - Adamawa State Road Maintenance Agency                            | 150,000.00     | -              |
| 051700100100 - Ministry of Education and Human Capital Development              | 3,035,000.00   | 2,640,000.00   |
| 051700400100 - College of Legal Studies Yola                                    | 7,869,250.00   | 10,028,500.00  |
| 051700500100 - College of Agriculture Ganye                                     | 1,733,500.00   | 2,276,800.00   |
| 051701800100 - Adamawa State Polytechnic Yola                                   | 17,098,000.00  | 17,191,525.00  |
| 051701900100 - College of Education Hong                                        | 3,877,000.00   | 5,515,000.00   |
| 051702100100 - Adamawa State University Mubi                                    | 27,562,000.00  | 24,770,000.00  |
| 051702300100 - College of Nursing & Midwifery Yola                              | 30,027,500.00  | 34,820,000.00  |
| 051702400100 - College of Health Technology Michika                             | 10,681,000.00  | 6,040,000.00   |
| 051705100100 - Post Primary Schools Mgt Board                                   | 130,000.00     | 131,000.00     |
| 052100200100 - Adamawa State Contributory Health Management Agency              | -              | 2,945,000.00   |
| 052110200100 - Adamawa State Hospital Services Management Board                 | 3,000,250.00   | 4,009,420.00   |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                              | Actual<br>2024   | Actual<br>2023 |
|--------------------------------------------------------------------------|------------------|----------------|
|                                                                          | <b>₦</b>         | <b>₦</b>       |
| 052111300100 - Adamawa Essential Drugs Programme                         | 63,390,331.00    | 39,967,442.00  |
| 053500100100 - Ministry of Environment and Natural Resources Development | 4,352,100.00     | 17,000.00      |
| 120206 - SALES - GENERAL Total                                           | 177,938,996.00   | 155,473,787.00 |
|                                                                          |                  |                |
| 120207 - EARNINGS -GENERAL                                               |                  |                |
| 012300300100 - Adamawa Television Corporation                            | 10,113,000.00    | 10,933,345.00  |
| 012300400100 - Adamawa Broadcasting Corporation                          | 6,621,742.42     | 8,370,684.40   |
| 012305500100 - Adamawa Press Limited                                     | 18,146,578.83    | 17,030,000.00  |
| 022000800100 - Board of Internal Revenue                                 | 1,045,219,013.16 | 591,906,274.53 |
| 022900100100 - Ministry of Transportation                                | 34,800,150.00    | 82,587,900.00  |
| 023300100100 - Ministry of Mineral Resources Development                 | 130,000.00       | -              |
| 023400400100 - Adamawa State Road Maintenance Agency                     | 505,000.00       | -              |
| 023600100100 - Ministry of Culture and Tourism                           | 1,135,400.00     | 1,484,700.00   |
| 023600400100 - Arts Council                                              | 483,000.00       | 1,335,000.00   |
| 025305300100 - Adamawa State Urban Planning & Development Authority      | 1,180,000.00     | 1,180,000.00   |
| 026000100100 - Ministry of Lands and Survey                              | 352,995.08       | 962,001.12     |
| 026500100100 - Ministry of Livestock & Aquaculture Development           | 19,500.00        | 18,000.00      |
| 051700400100 - College of Legal Studies Yola                             | 281,400.00       | 140,800.00     |
| 051701800100 - Adamawa State Polytechnic Yola                            | 13,492,000.00    | 9,817,500.00   |
| 051701900100 - College of Education Hong                                 | 27,739,000.00    | -              |
| 051702100100 - Adamawa State University Mubi                             | 187,759,979.26   | 228,664,846.81 |
| 120207 - EARNINGS -GENERAL Total                                         | 1,347,978,758.75 | 954,431,051.86 |
|                                                                          |                  |                |
| 120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL                          |                  |                |
| 012500500100 - Establishment and Training Department                     | 500,000.00       | 300,000.00     |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                         | Actual<br>2024 | Actual<br>2023 |
|---------------------------------------------------------------------|----------------|----------------|
|                                                                     | <b>₦</b>       | <b>₦</b>       |
| 022000100100 - Ministry of Finance                                  | 62,135,858.00  | 162,516,900.00 |
| 022200100100 - Ministry of Commerce                                 | 3,292,250.00   | -              |
| 022201800100 - Adamawa Investment and Property Development Company  | -              | 12,175,200.00  |
| 025305300100 - Adamawa State Urban Planning & Development Authority | 50,817,999.98  | 4,871,600.00   |
| 051701800100 - Adamawa State Polytechnic Yola                       | 4,843,098.95   | 4,310,845.50   |
| 051701900100 - College of Education Hong                            | 1,914,590.00   | 1,164,500.00   |
| 051702300100 - College of Nursing & Midwifery Yola                  | -              | 300,000.00     |
| 120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total               | 123,503,796.93 | 185,639,045.50 |
|                                                                     |                |                |
| 120209 - RENT ON LAND & OTHERS - GENERAL                            |                |                |
| 023300100100 - Ministry of Mineral Resources Development            | 2,710,000.00   | 1,260,000.00   |
| 026000100100 - Ministry of Lands and Survey                         | 41,812,411.30  | 34,456,991.78  |
| 120209 - RENT ON LAND & OTHERS - GENERAL Total                      | 44,522,411.30  | 35,716,991.78  |
|                                                                     |                |                |
| 120210 - REPAYMENTS - GENERAL                                       |                |                |
| 025305300100 - Adamawa State Urban Planning & Development Authority | 14,939,005.83  | 32,024,156.00  |
| 120210 - REPAYMENTS - GENERAL Total                                 | 14,939,005.83  | 32,024,156.00  |
|                                                                     |                |                |
| 120211 - INVESTMENT INCOME                                          |                |                |
| 022000100100 - Ministry of Finance                                  | -              | 4,560.00       |
| 120211 - INVESTMENT INCOME Total                                    | -              | 4,560.00       |
|                                                                     |                |                |
| 120212 - INTEREST EARNED                                            |                |                |
| 022000100100 - Ministry of Finance                                  | 3,737.00       | -              |
| 120212 - INTEREST EARNED Total                                      | 3,737.00       | -              |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                            | Actual<br>2024    | Actual<br>2023    |
|--------------------------------------------------------|-------------------|-------------------|
|                                                        | <b>₦</b>          | <b>₦</b>          |
|                                                        |                   |                   |
| 120213 - RE-IMBURSEMENT GENERAL                        |                   |                   |
| 120213 - RE-IMBURSEMENT GENERAL Total                  | -                 | -                 |
|                                                        |                   |                   |
| Note 2: Independent Revenue Total                      | 20,298,250,818.56 | 17,066,189,975.84 |
|                                                        |                   |                   |
| Note 3: Aids and Grants                                |                   |                   |
| Capital Domestic Grants                                | 74,192,425,165.94 | 20,274,970,864.95 |
| Capital Foreign Grants                                 | -                 | 7,561,417,780.30  |
| Note 3: Aids and Grants Total                          | 74,192,425,165.94 | 27,836,388,645.25 |
|                                                        |                   |                   |
| Note 4: Other Capital Receipts                         |                   |                   |
| Note 4: Other Capital Receipts Total                   | -                 | -                 |
|                                                        |                   |                   |
| Note 5: Domestic Loans/Borrowings Receipt              |                   |                   |
| Domestic Loans/ Borrowings from Financial Institutions | 32,000,000,000.00 | 30,000,000,000.00 |
| Note 5: Domestic Loans/Borrowings Receipt Total        | 32,000,000,000.00 | 30,000,000,000.00 |
|                                                        |                   |                   |
| Note 6: International Loans/Borrowings Receipt         |                   |                   |
| Note 6: International Loans/Borrowings Receipt Total   | -                 | -                 |
|                                                        |                   |                   |
| Note 7: Below the Line Receipt                         |                   |                   |
| Adamawa Contributory Health Insurance Scheme (ADCHIS)  | 835,536,199.48    | 595,321,954.88    |
| BPP Deduction                                          | 402,074,442.48    | 153,272,749.42    |
| Contract Retention Fees - Deduction                    | 1,022,832,976.16  | 403,150,303.85    |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                             | Actual<br>2024    | Actual<br>2023    |
|-------------------------------------------------------------------------|-------------------|-------------------|
|                                                                         | <b>₦</b>          | <b>₦</b>          |
| Loans Deductions From Salary/Other Deductions from Payroll - Remittance | 1,876,722,941.66  | 1,423,261,188.90  |
| Monthly Net Total Pension Control                                       | 7,396,685,032.79  | 7,029,652,937.31  |
| Monthly Net Total Salary Control Accounts                               | 30,592,852,841.65 | 27,458,646,203.62 |
| National Housing Fund (NHF) Remittance                                  | 559,085,416.07    | 437,310,330.66    |
| Stamp - Duties                                                          | 524,465,048.12    | 278,400,315.00    |
| Union Deductions Remittance                                             | 1,462,165,890.89  | 1,093,125,087.32  |
| University Deduction - Remittance                                       | 2,046,224,248.00  | 720,292,162.05    |
| VAT Due to Federal Inland Revenue Services(FIRS) - Remittance           | 7,294,030,489.25  | 2,084,317,599.24  |
| With Holding Tax Due to Federal Inland Revenue Services(FIRS)           | 1,510,070,022.71  | 966,378,913.11    |
| Note 7: Below the Line Receipt Total                                    | 55,522,745,549.27 | 42,643,129,745.36 |
|                                                                         |                   |                   |
| Note 8: Salaries and Allowances                                         |                   |                   |
| 01 - Administration Sector                                              |                   |                   |
| 011100100100 - Office of the Governor                                   | 137,969,288.96    | 609,641,975.65    |
| 011100100200 - Office of the Deputy Governor                            | 30,111,435.06     | 31,338,068.11     |
| 011100800100 - Adamawa State Emergency Management Agency (ADSEMA)       | 450,000.00        | -                 |
| 011101000100 - Bureau for Public Procurement                            | 159,656,166.35    | 166,285,716.42    |
| 011101800100 - Security and Special Services Department                 | 43,247,051.75     | 43,875,211.35     |
| 011110100100 - Community and Social Development Agency                  | -                 | 650,000.00        |
| 011110300100 - Boundary Commission                                      | 1,490,136.65      | 1,450,910.28      |
| 011118400100 - Gongola Basin Energy Development Company                 | 5,427,427.38      | 4,400,921.08      |
| 011200300100 - Adamawa State House of Assembly (Legislature)            | 471,296,094.08    | 469,159,692.45    |
| 011200400100 - House of Assembly Service Commission                     | 241,953,931.39    | 207,068,201.24    |
| 012300100100 - Ministry of Information and Strategy                     | 59,965,008.38     | 54,967,754.36     |
| 012300300100 - Adamawa Television Corporation                           | 189,377,042.13    | 177,673,529.32    |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                       | Actual<br>2024   | Actual<br>2023   |
|-------------------------------------------------------------------|------------------|------------------|
|                                                                   | <b>₦</b>         | <b>₦</b>         |
| 012300400100 - Adamawa Broadcasting Corporation                   | 160,951,298.59   | 145,361,516.43   |
| 012301300100 - Government Printing Press                          | 24,858,959.79    | 23,097,711.29    |
| 012305500100 - Adamawa Press Limited                              | 48,605,559.06    | 46,682,200.58    |
| 012500100100 - Office of the Head of Service                      | 457,746,346.90   | 441,166,467.04   |
| 012500500100 - Establishment and Training Department              | 303,204,818.24   | 281,543,875.89   |
| 012500700100 - Adamawa State Staff Pension Board                  | 8,176,843.29     | 10,327,278.08    |
| 012500800100 - Department of Labour and Productivity              | 776,773.48       | 647,371.52       |
| 014000100100 - Office of the State Auditor General                | 169,073,135.87   | 172,612,207.14   |
| 014000200100 - Office of the Auditor General for Local Government | 80,603,535.24    | 83,645,769.10    |
| 014700100100 - Civil Service Commission                           | 12,176,854.30    | 25,477,043.16    |
| 014800100100 - Adamawa State Independence Electoral Commission    | 30,298,713.49    | 38,048,570.62    |
| 014900100100 - Local Government Service Commission                | 9,705,778.70     | 14,947,908.15    |
| 016100100100 - Office of the Secretary to the State Government    | 1,579,420,810.32 | 30,792,663.19    |
| 016103700100 - Muslim Pilgrims Welfare Board                      | 14,531,101.17    | 8,073,619.92     |
| 016103800100 - Christian Pilgrims Welfare Board                   | 9,061,952.49     | 7,670,770.22     |
| 016300100100 - Ministry for Special Duties                        | 8,330,297.13     | 7,839,319.25     |
| 01 - Administration Sector Total                                  | 4,258,466,360.20 | 3,104,446,271.83 |
|                                                                   |                  |                  |
| 02 - Economic Sector                                              |                  |                  |
| 021500100100 - Ministry of Agriculture                            | 267,317,931.22   | 252,413,231.99   |
| 021510200100 - Adamawa ADP                                        | 93,073,104.56    | 102,533,175.37   |
| 021510300100 - Adamawa Agricultural Mechanization Authority       | 58,564,991.47    | 73,816,487.85    |
| 022000100100 - Ministry of Finance                                | 74,622,202.27    | 72,750,951.90    |
| 022000200100 - Debt Management Agency                             | 20,005,991.17    | 21,749,215.15    |
| 022000700100 - Office of the Accountant General                   | 679,534,916.83   | 719,928,879.37   |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                                 | Actual<br>2024 | Actual<br>2023 |
|-----------------------------------------------------------------------------|----------------|----------------|
|                                                                             | <b>₦</b>       | <b>₦</b>       |
| 022000800100 - Board of Internal Revenue                                    | 358,628,116.41 | 300,628,296.81 |
| 022200100100 - Ministry of Commerce                                         | 126,732,704.20 | 109,766,839.80 |
| 022201900100 - Jimeta Modern Market Office                                  | 450,000.00     | -              |
| 022900100100 - Ministry of Transportation                                   | 66,450,750.49  | 54,531,100.75  |
| 022905300100 - Adamawa Transport Company                                    | 1,807,058.63   | 836,293.00     |
| 023300100100 - Ministry of Mineral Resources Development                    | 13,614,278.30  | 11,500,214.19  |
| 023305200100 - Adamawa State Mining Company                                 | 450,000.00     | 2,461,764.38   |
| 023400100100 - Ministry of Works and Energy Development                     | 111,600,201.21 | 102,323,120.15 |
| 023400400100 - Adamawa State Road Maintenance Agency                        | 5,617,687.33   | 5,153,164.60   |
| 023600100100 - Ministry of Culture and Tourism                              | 52,495,523.87  | 51,037,747.40  |
| 023600300100 - Adamawa State Agency for Museum and Monuments                | 12,192,411.11  | 9,037,143.48   |
| 023600400100 - Arts Council                                                 | 94,459,309.78  | 87,620,113.68  |
| 023605200100 - Hotel and Tourism Board                                      | 750,000.00     | -              |
| 023800100100 - Ministry of Budget and Economic Planning                     | 33,820,420.48  | 20,527,264.28  |
| 023800200100 - Adamawa State Planning Commission                            | 65,969,599.50  | 61,351,770.58  |
| 023800400100 - Adamawa State Bureau of Statistics                           | 183,880,787.05 | 153,549,966.73 |
| 025000100100 - Fiscal Responsibility Commission                             | 46,744,367.56  | 44,698,768.91  |
| 025200100100 - Ministry of Water Resources                                  | 64,817,715.03  | 59,864,214.01  |
| 025210200100 - Adamawa State Water Board                                    | 547,011,623.92 | 485,093,894.36 |
| 025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA) | 27,856,341.97  | 24,085,784.58  |
| 025300100100 - Ministry of Housing and Urban Development                    | 42,926,537.73  | 46,903,759.65  |
| 025305300100 - Adamawa State Urban Planning & Development Authority         | 95,194,054.87  | 90,094,758.77  |
| 025400100100 - Ministry of Rural Infrastructure & Community Development     | 49,151,696.79  | 50,475,061.48  |
| 026000100100 - Ministry of Lands and Survey                                 | 95,370,701.45  | 84,550,327.51  |
| 026000200100 - Office of the Surveyor General                               | 56,120,674.92  | 53,494,715.48  |



## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                        | Actual<br>2024   | Actual<br>2023   |
|--------------------------------------------------------------------|------------------|------------------|
|                                                                    | <b>₦</b>         | <b>₦</b>         |
| 026500100100 - Ministry of Livestock & Aquaculture Development     | 557,302,192.45   | 598,941,216.35   |
| 026600100100 - Ministry of Entrepreneurship Development            | 113,915,257.16   | 97,925,586.14    |
| 02 - Economic Sector Total                                         | 4,018,449,149.71 | 3,849,644,828.62 |
|                                                                    |                  |                  |
| 03 - Law and Justice Sector                                        |                  |                  |
| 031801100100 - Adamawa State Judicial Service Commission           | 44,633,794.70    | 56,459,460.64    |
| 031805100100 - High Court of Justice                               | 359,872,485.78   | 400,732,136.48   |
| 031805200100 - Customary Court of Appeal                           | 70,660,295.59    | 73,442,399.20    |
| 031805300100 - Sharia Court of Appeal                              | 104,325,796.63   | 124,659,939.67   |
| 031805500100 - Area Courts                                         | 1,810,522,780.39 | 1,903,055,043.74 |
| 032600100100 - Ministry of Justice                                 | 215,407,335.95   | 212,884,756.26   |
| 03 - Law and Justice Sector Total                                  | 2,605,422,489.04 | 2,771,233,735.99 |
|                                                                    |                  |                  |
| 05 - Social Sector                                                 |                  |                  |
| 051300100100 - Ministry of Youth and Sports Development            | 31,202,564.01    | 29,036,720.46    |
| 051305100100 - Sports Council                                      | 63,084,263.58    | 56,775,678.72    |
| 051305300100 - Adamawa United Foot Ball Club                       | -                | 1,425,000.00     |
| 051400100100 - Ministry of Women Affairs                           | 145,162,731.77   | 132,491,702.63   |
| 051700100100 - Ministry of Education and Human Capital Development | 138,583,109.89   | 120,887,534.16   |
| 051700300100 - Adamawa State Universal Basic Education Board       | 150,877,283.40   | 7,105,158.81     |
| 051700400100 - College of Legal Studies Yola                       | 576,086,983.61   | 535,995,246.91   |
| 051700500100 - College of Agriculture Ganye                        | 753,571,378.90   | 665,631,900.28   |
| 051700800100 - Adamawa State Library Board                         | 192,758,411.18   | 171,530,161.29   |
| 051700900100 - Adamawa State Mass Education Board (ADSMEB)         | 133,459,556.72   | 122,756,854.92   |
| 051701800100 - Adamawa State Polytechnic Yola                      | 1,533,643,195.44 | 1,496,890,050.80 |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                                               | Actual<br>2024    | Actual<br>2023    |
|-------------------------------------------------------------------------------------------|-------------------|-------------------|
|                                                                                           | <b>₦</b>          | <b>₦</b>          |
| 051701900100 - College of Education Hong                                                  | 1,379,530,371.39  | 1,297,955,953.65  |
| 051702100100 - Adamawa State University Mubi                                              | 2,649,725,607.00  | 1,193,472,599.18  |
| 051702200100 - Adamawa State Scholarship Trust Fund                                       | 8,448,351.32      | 7,131,992.28      |
| 051702300100 - College of Nursing & Midwifery Yola                                        | 314,938,446.88    | 299,177,025.46    |
| 051702400100 - College of Health Technology Michika                                       | 303,836,958.04    | 215,544,960.34    |
| 051705100100 - Post Primary Schools Mgt Board                                             | 13,465,787,380.75 | 11,131,454,352.06 |
| 051706200100 - Ministry of Tertiary and Professional Education                            | 16,304,740.11     | 17,621,504.75     |
| 051706400100 - Education Resource Centre                                                  | 14,630,900.31     | 12,600,884.54     |
| 052100100100 - Ministry of Health and Human Services                                      | 204,823,876.24    | 190,697,043.82    |
| 052100200100 - Adamawa State Contributory Health Management Agency                        | 750,000.00        | -                 |
| 052100300100 - Primary Health Care Development Agency                                     | 69,996,362.38     | 68,571,321.31     |
| 052102700100 - Adamawa State Referral Center                                              | -                 | 27,085,863.32     |
| 052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)                  | 20,351,468.63     | -                 |
| 052110200100 - Adamawa State Hospital Services Management Board                           | 5,168,562,061.52  | 4,768,808,420.46  |
| 052110300100 - Adamawa Traditional Medicine Board                                         | -                 | 650,000.00        |
| 052111300100 - Adamawa Essential Drugs Programme                                          | 56,334,839.86     | 52,406,068.98     |
| 052111400100 - Adamawa State Specialist Hospital Yola                                     | 101,207,610.98    | 106,086,488.61    |
| 053500100100 - Ministry of Environment and Natural Resources Development                  | 402,869,716.23    | 412,497,028.49    |
| 053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects           | 450,000.00        | -                 |
| 054400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services | 4,362,696.56      | 2,423,720.31      |
| 055100100100 - Ministry for Local Government Affairs                                      | 78,694,107.05     | 70,870,192.85     |
| 055100500100 - Local Government Staff Pension Board                                       | 4,256,798.01      | 16,305,364.23     |
| 05 - Social Sector Total                                                                  | 27,984,291,771.75 | 23,231,886,793.59 |
|                                                                                           |                   |                   |
| Note 8: Salaries and Allowances Total                                                     | 38,866,629,770.70 | 32,957,211,630.04 |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                        | Actual<br>2024    | Actual<br>2023   |
|--------------------------------------------------------------------|-------------------|------------------|
|                                                                    | <b>₦</b>          | <b>₦</b>         |
|                                                                    |                   |                  |
| Note 9: Social Benefits                                            |                   |                  |
| Gratuity                                                           | 3,986,464,641.77  | 390,652,091.82   |
| Pension                                                            | 7,579,364,480.85  | 7,107,677,523.23 |
| Death Benefits                                                     | 1,700,111,824.33  | 328,468,748.04   |
| Other Pension Allowance Gratuity Ex-Gratia Award                   | 368,982,130.65    | 58,878,456.59    |
| Contributory Pension                                               | 20,819,041.00     | -                |
| Note 9: Social Benefits Total                                      | 13,655,742,118.60 | 7,885,676,819.68 |
|                                                                    |                   |                  |
| Note 10: Overhead and Other Recurrent Cost                         |                   |                  |
| 01 - Administration Sector                                         |                   |                  |
| 011100100100 - Office of the Governor                              | 7,018,480,111.24  | 3,359,805,528.37 |
| 011100100200 - Office of the Deputy Governor                       | 862,597,071.09    | 392,185,455.03   |
| 011100500100 - Sustainable Development Goals (Former MDG's Office) | 11,722,916.06     | 9,604,037.27     |
| 011100800100 - Adamawa State Emergency Management Agency (ADSEMA)  | 23,054,217.14     | 10,696,243.30    |
| 011101000100 - Bureau for Public Procurement                       | 290,476,246.61    | 137,001,535.80   |
| 011101600100 - World Bank Development Partner Projects(WBDPP)      | 26,513,423.91     | 16,194,309.21    |
| 011101700100 - Cabinet Affairs Office                              | 34,855,502.08     | 21,718,201.84    |
| 011101800100 - Security and Special Services Department            | 12,479,920,906.19 | 8,856,494,038.57 |
| 011110100100 - Community and Social Development Agency             | -                 | 7,964,381.61     |
| 011110300100 - Boundary Commission                                 | 9,077,130.34      | 3,980,999.62     |
| 011118400100 - Gongola Basin Energy Development Company            | 1,402,189.00      | 2,059,536.01     |
| 011118500100 - Department of Chieftaincy Affairs                   | 256,122,860.58    | 29,635,775.77    |
| 011200300100 - Adamawa State House of Assembly (Legislature)       | 4,793,157,803.24  | 2,455,192,269.74 |
| 011200400100 - House of Assembly Service Commission                | 30,005,583.23     | 21,344,600.64    |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                       | Actual<br>2024    | Actual<br>2023    |
|-------------------------------------------------------------------|-------------------|-------------------|
|                                                                   | <b>₦</b>          | <b>₦</b>          |
| 012300100100 - Ministry of Information and Strategy               | 386,781,579.25    | 195,278,318.66    |
| 012300300100 - Adamawa Television Corporation                     | 48,995,854.54     | 17,223,518.93     |
| 012300400100 - Adamawa Broadcasting Corporation                   | 31,153,524.26     | 16,090,036.14     |
| 012301300100 - Government Printing Press                          | 22,641,505.78     | 14,082,262.79     |
| 012305500100 - Adamawa Press Limited                              | 20,432,361.23     | 15,947,200.21     |
| 012500100100 - Office of the Head of Service                      | 244,214,225.21    | 439,917,554.74    |
| 012500500100 - Establishment and Training Department              | 191,035,758.00    | 42,266,168.82     |
| 012500700100 - Adamawa State Staff Pension Board                  | 28,640,158.21     | 6,765,327.80      |
| 012500800100 - Department of Labour and Productivity              | 2,986,730.55      | 2,860,163.51      |
| 014000100100 - Office of the State Auditor General                | 474,260,119.36    | 148,409,350.89    |
| 014000200100 - Office of the Auditor General for Local Government | 5,293,742.77      | 3,970,306.21      |
| 014000300100 - Audit Commission                                   | 23,734,605.26     | -                 |
| 014700100100 - Civil Service Commission                           | 53,595,605.79     | 27,786,273.93     |
| 014800100100 - Adamawa State Independence Electoral Commission    | 12,415,358.82     | 103,727,291.98    |
| 014900100100 - Local Government Service Commission                | 2,092,054.37      | 1,678,277.03      |
| 016100100100 - Office of the Secretary to the State Government    | 2,291,928,384.76  | 1,169,301,052.49  |
| 016102100100 - Poverty Alleviation Agency                         | 24,171,932.34     | 42,050,908.65     |
| 016103700100 - Muslim Pilgrims Welfare Board                      | 745,107,802.52    | 887,937,877.52    |
| 016103800100 - Christian Pilgrims Welfare Board                   | 696,189,664.98    | 95,205,993.52     |
| 016105200100 - NEPAD/APRM                                         | 12,373,805.55     | 9,045,918.38      |
| 016300100100 - Ministry for Special Duties                        | 52,036,864.41     | 19,093,205.34     |
| 01 - Administration Sector Total                                  | 31,207,467,598.67 | 18,582,513,920.32 |
|                                                                   |                   |                   |
| 02 - Economic Sector                                              |                   |                   |
| 021500100100 - Ministry of Agriculture                            | 31,037,487.76     | 17,342,659.07     |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                                 | Actual<br>2024   | Actual<br>2023   |
|-----------------------------------------------------------------------------|------------------|------------------|
|                                                                             | <b>₦</b>         | <b>₦</b>         |
| 021510200100 - Adamawa ADP                                                  | 5,984,754.86     | 4,763,319.97     |
| 021510300100 - Adamawa Agricultural Mechanization Authority                 | 6,538,171.48     | 4,494,649.45     |
| 022000100100 - Ministry of Finance                                          | 1,242,148,425.18 | 1,031,124,223.63 |
| 022000200100 - Debt Management Agency                                       | 33,900,380.27    | 16,007,026.49    |
| 022000700100 - Office of the Accountant General                             | 1,015,481,811.66 | 621,859,402.07   |
| 022000800100 - Board of Internal Revenue                                    | 26,396,171.46    | 117,187,141.70   |
| 022000900100 - State Fiscal Transparency, Accountability And Sustain.Progr  | 41,839,789.45    | 9,867,915.45     |
| 022200100100 - Ministry of Commerce                                         | 121,456,581.76   | 59,874,693.55    |
| 022900100100 - Ministry of Transportation                                   | 36,696,163.00    | 17,360,837.65    |
| 023300100100 - Ministry of Mineral Resources Development                    | 29,964,545.41    | 12,323,713.74    |
| 023305200100 - Adamawa State Mining Company                                 | 12,706,015.45    | 18,787,467.08    |
| 023400100100 - Ministry of Works and Energy Development                     | 1,673,509,181.92 | 18,315,378.98    |
| 023400400100 - Adamawa State Road Maintenance Agency                        | 3,280,711.83     | 1,914,390.03     |
| 023600100100 - Ministry of Culture and Tourism                              | 52,198,312.26    | 21,987,111.32    |
| 023600300100 - Adamawa State Agency for Museum and Monuments                | 4,729,450.79     | 4,467,686.40     |
| 023600400100 - Arts Council                                                 | 36,055,127.14    | 17,887,972.64    |
| 023800100100 - Ministry of Budget and Economic Planning                     | 131,702,907.71   | 86,721,097.49    |
| 023800200100 - Adamawa State Planning Commission                            | 24,326,096.20    | 68,640,903.98    |
| 023800400100 - Adamawa State Bureau of Statistics                           | 14,963,353.09    | 12,209,785.89    |
| 025000100100 - Fiscal Responsibility Commission                             | 25,954,786.93    | 19,486,436.26    |
| 025200100100 - Ministry of Water Resources                                  | 30,556,129.30    | 9,469,016.04     |
| 025210200100 - Adamawa State Water Board                                    | 37,205,128.73    | 17,543,402.70    |
| 025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA) | 5,491,078.08     | 4,780,095.27     |
| 025210400100 - Small Towns Water Supply Agency                              | 7,089,540.65     | 4,972,198.07     |
| 025300100100 - Ministry of Housing and Urban Development                    | 43,849,587.34    | 44,221,077.58    |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                             | Actual<br>2024   | Actual<br>2023   |
|-------------------------------------------------------------------------|------------------|------------------|
|                                                                         | <b>₦</b>         | <b>₦</b>         |
| 025305300100 - Adamawa State Urban Planning & Development Authority     | 11,208,705.66    | 16,576,484.42    |
| 025400100100 - Ministry of Rural Infrastructure & Community Development | 23,333,573.02    | 19,608,273.71    |
| 026000100100 - Ministry of Lands and Survey                             | 31,658,529.01    | 21,918,912.56    |
| 026000200100 - Office of the Surveyor General                           | 32,811,282.01    | 19,083,120.59    |
| 026500100100 - Ministry of Livestock & Aquaculture Development          | 23,264,598.63    | 37,613,232.04    |
| 026600100100 - Ministry of Entrepreneurship Development                 | 91,127,271.61    | 21,425,747.35    |
| 02 - Economic Sector Total                                              | 4,908,465,649.65 | 2,399,835,373.17 |
|                                                                         |                  |                  |
| 03 - Law and Justice Sector                                             |                  |                  |
| 031801100100 - Adamawa State Judicial Service Commission                | 72,683,522.51    | 33,210,345.21    |
| 031805100100 - High Court of Justice                                    | 1,197,335,892.17 | 671,050,631.38   |
| 031805200100 - Customary Court of Appeal                                | 137,268,361.22   | 56,422,174.38    |
| 031805300100 - Sharia Court of Appeal                                   | 140,501,376.59   | 55,959,599.31    |
| 031805500100 - Area Courts                                              | 255,628,917.68   | 18,098,139.61    |
| 032600100100 - Ministry of Justice                                      | 1,556,030,272.34 | 428,333,883.78   |
| 03 - Law and Justice Sector Total                                       | 3,359,448,342.51 | 1,263,074,773.67 |
|                                                                         |                  |                  |
| 05 - Social Sector                                                      |                  |                  |
| 051300100100 - Ministry of Youth and Sports Development                 | 17,211,010.90    | 54,885,681.35    |
| 051305100100 - Sports Council                                           | 128,849,857.13   | 89,597,017.46    |
| 051305300100 - Adamawa United Foot Ball Club                            | 218,196,206.55   | 148,579,103.92   |
| 051400100100 - Ministry of Women Affairs                                | 117,757,582.45   | 42,356,775.92    |
| 051700100100 - Ministry of Education and Human Capital Development      | 88,173,983.12    | 158,732,524.23   |
| 051700300100 - Adamawa State Universal Basic Education Board            | 374,081,917.59   | -                |
| 051700400100 - College of Legal Studies Yola                            | 8,968,642.67     | 7,068,997.79     |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                                               | Actual<br>2024   | Actual<br>2023 |
|-------------------------------------------------------------------------------------------|------------------|----------------|
|                                                                                           | <b>₦</b>         | <b>₦</b>       |
| 051700500100 - College of Agriculture Ganye                                               | 26,825,068.99    | 17,748,768.59  |
| 051700800100 - Adamawa State Library Board                                                | 3,458,658.57     | 2,034,292.47   |
| 051700900100 - Adamawa State Mass Education Board (ADSMEB)                                | 2,490,977.08     | 1,944,910.50   |
| 051701800100 - Adamawa State Polytechnic Yola                                             | 5,398,611.74     | 3,636,320.37   |
| 051701900100 - College of Education Hong                                                  | 4,161,882.79     | 3,107,547.22   |
| 051702100100 - Adamawa State University Mubi                                              | 1,460,389,290.00 | 784,826,459.46 |
| 051702200100 - Adamawa State Scholarship Trust Fund                                       | 23,532,979.26    | 137,767,583.44 |
| 051702300100 - College of Nursing & Midwifery Yola                                        | 110,383,910.62   | 82,149,500.50  |
| 051702400100 - College of Health Technology Michika                                       | 23,219,519.25    | 1,852,029.19   |
| 051705100100 - Post Primary Schools Mgt Board                                             | 1,130,041,992.92 | 711,365,189.89 |
| 051706200100 - Ministry of Tertiary and Professional Education                            | -                | 14,580,736.49  |
| 051706400100 - Education Resource Centre                                                  | 26,467,043.15    | 58,716,009.33  |
| 052100100100 - Ministry of Health and Human Services                                      | 170,010,798.51   | 97,665,817.02  |
| 052100200100 - Adamawa State Contributory Health Management Agency                        | 9,521,988.76     | 2,282,351.83   |
| 052100300100 - Primary Health Care Development Agency                                     | 22,646,347.31    | 5,521,658.31   |
| 052102700100 - Adamawa State Referral Center                                              | -                | 9,576,227.23   |
| 052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)                  | 11,829,998.85    | -              |
| 052110200100 - Adamawa State Hospital Services Management Board                           | 166,569,080.13   | 179,575,108.26 |
| 052110300100 - Adamawa Traditional Medicine Board                                         | 3,445,080.00     | 2,246,315.20   |
| 052111300100 - Adamawa Essential Drugs Programme                                          | 10,487,014.94    | 8,081,482.51   |
| 052111400100 - Adamawa State Specialist Hospital Yola                                     | 163,191,912.95   | 152,572,182.72 |
| 053500100100 - Ministry of Environment and Natural Resources Development                  | 80,112,375.97    | 11,864,045.89  |
| 054400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services | 18,227,123.52    | 32,785,201.57  |
| 055100100100 - Ministry for Local Government Affairs                                      | 4,229,749.75     | 2,280,431.50   |
| 055100500100 - Local Government Staff Pension Board                                       | 47,467,528.62    | 31,988,096.17  |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                     | Actual<br>2024    | Actual<br>2023    |
|-----------------------------------------------------------------|-------------------|-------------------|
|                                                                 | <b>₦</b>          | <b>₦</b>          |
| 05 - Social Sector Total                                        | 4,477,348,134.09  | 2,857,388,366.33  |
| Note 10: Overhead and Other Recurrent Cost Total                | 43,952,729,724.92 | 25,102,812,433.49 |
| Note 11: Public Debt Charges                                    |                   |                   |
| Note 11a: Public Debt Charges - Loans Repayment                 |                   |                   |
| Domestic Principal - Long Term Borrowings                       | 20,184,300,825.24 | 13,680,825,112.96 |
| Domestic Principal - Short Term Borrowings                      | 1,602,308,845.74  | -                 |
| Foreign Principal - Long Term Borrowings                        | 9,635,650,706.83  | 3,687,709,151.22  |
| Note 11a: Public Debt Charges - Loans Repayment Total           | 31,422,260,377.81 | 17,368,534,264.18 |
| Note 11b: Public Debt Charges (Excluding Loans Repayment)       |                   |                   |
| 10 % Cost of IGR Collection                                     | 1,035,671,176.17  | 543,356,781.50    |
| Note 11b: Public Debt Charges (Excluding Loans Repayment) Total | 1,035,671,176.17  | 543,356,781.50    |
| Note 11: Public Debt Charges Total                              | 32,457,931,553.98 | 17,911,891,045.68 |
| Note 12: Transfers/Other Payments                               |                   |                   |
| Note 12: Transfers/Other Payments Total                         | -                 | -                 |
| Note 13: Below the Line Payment                                 |                   |                   |
| Adamawa Contributory Health Insurance Scheme (ADCHIS)           | 764,858,697.14    | 595,321,954.88    |
| BPP Deduction                                                   | 125,020,301.94    | 108,059,218.61    |
| Contract Retention Fees - Deduction                             | 590,476,472.85    | 293,791,053.51    |
| Ecological Funds Deduction                                      | 1,437,844,137.00  | -                 |



## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                             | Actual<br>2024    | Actual<br>2023    |
|-------------------------------------------------------------------------|-------------------|-------------------|
|                                                                         | <b>₦</b>          | <b>₦</b>          |
| Loans Deductions From Salary/Other Deductions from Payroll - Remittance | 1,483,817,936.74  | 1,325,502,851.37  |
| Monthly Net Total Pension Control                                       | 7,396,685,032.79  | 7,029,652,937.31  |
| Monthly Net Total Salary Control Accounts                               | 30,592,852,841.65 | 27,065,269,234.01 |
| National Housing Fund (NHF) Remittance                                  | 457,119,387.52    | 437,310,330.66    |
| Stamp - Duties                                                          | 292,863,686.58    | 250,313,237.52    |
| Union Deductions Remittance                                             | 1,160,254,696.59  | 998,965,443.20    |
| University Deduction - Remittance                                       | 867,514,936.08    | 720,292,162.05    |
| VAT Due to Federal Inland Revenue Services(FIRS) - Remittance           | 2,079,577,222.55  | 1,840,502,883.49  |
| With Holding Tax Due to Federal Inland Revenue Services(FIRS)           | 1,332,424,065.91  | 857,019,663.10    |
| Note 13: Below the Line Payment Total                                   | 48,581,309,415.33 | 41,522,000,969.72 |
|                                                                         |                   |                   |
| Note 14: Capital Expenditure                                            |                   |                   |
| 01 - Administration Sector                                              |                   |                   |
| 011100500100 - Sustainable Development Goals (Former MDG's Office)      | 621,459,724.46    | -                 |
| 011100800100 - Adamawa State Emergency Management Agency (ADSEMA)       | 183,130,498.60    | 80,016,075.00     |
| 011101000100 - Bureau for Public Procurement                            | 18,093,800.00     | 137,570,004.00    |
| 011101800100 - Security and Special Services Department                 | 85,000.00         | -                 |
| 011110100100 - Community and Social Development Agency                  | 374,250,432.63    | 328,827,340.00    |
| 011110300100 - Boundary Commission                                      | 6,828,957.00      | 8,065,000.00      |
| 011118500100 - Department of Chieftaincy Affairs                        | -                 | 13,450,000.00     |
| 012300100100 - Ministry of Information and Strategy                     | 34,645,767.56     | 18,143,026.00     |
| 012300400100 - Adamawa Broadcasting Corporation                         | 1,842,875,000.00  | -                 |
| 012301300100 - Government Printing Press                                | 4,140,484.15      | -                 |
| 014800100100 - Adamawa State Independence Electoral Commission          | 675,738,231.94    | -                 |
| 016100100100 - Office of the Secretary to the State Government          | 2,130,674,351.33  | 52,973,133.00     |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                                 | Actual<br>2024    | Actual<br>2023    |
|-----------------------------------------------------------------------------|-------------------|-------------------|
|                                                                             | <b>₦</b>          | <b>₦</b>          |
| 016102100100 - Poverty Alleviation Agency                                   | 5,071,046,656.25  | 1,833,452,271.00  |
| 016105200100 - NEPAD/APRM                                                   | 59,270,700.00     | 5,036,676.00      |
| 01 - Administration Sector Total                                            | 11,022,239,603.92 | 2,477,533,525.00  |
|                                                                             |                   |                   |
| 02 - Economic Sector                                                        |                   |                   |
| 021500100100 - Ministry of Agriculture                                      | 3,360,822,723.43  | 58,855,033.00     |
| 022000100100 - Ministry of Finance                                          | 6,696,671,909.45  | 5,539,396,784.00  |
| 022000700100 - Office of the Accountant General                             | 145,363,100.02    | -                 |
| 022000800100 - Board of Internal Revenue                                    | -                 | 9,027,443.00      |
| 022200100100 - Ministry of Commerce                                         | 9,606,109,838.89  | -                 |
| 022900100100 - Ministry of Transportation                                   | -                 | 18,049,225.00     |
| 023305200100 - Adamawa State Mining Company                                 | 7,793,700.00      | 12,824,408.00     |
| 023400100100 - Ministry of Works and Energy Development                     | 57,892,177,914.49 | 30,368,814,830.10 |
| 023600300100 - Adamawa State Agency for Museum and Monuments                | -                 | 600,000.00        |
| 023800100100 - Ministry of Budget and Economic Planning                     | 2,490,000.00      | -                 |
| 023800200100 - Adamawa State Planning Commission                            | 79,370,000.00     | 34,003,840.00     |
| 023800400100 - Adamawa State Bureau of Statistics                           | 11,599,240.00     | 10,764,298.00     |
| 025000100100 - Fiscal Responsibility Commission                             | 8,500,000.00      | -                 |
| 025200100100 - Ministry of Water Resources                                  | 809,085,027.90    | 91,557,951.00     |
| 025210200100 - Adamawa State Water Board                                    | 122,740,767.00    | 13,180,094.00     |
| 025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA) | 12,244,957.19     | -                 |
| 025210400100 - Small Towns Water Supply Agency                              | 34,504,302.38     | 24,817,900.00     |
| 025300100100 - Ministry of Housing and Urban Development                    | 4,419,617,443.10  | 1,689,310,274.00  |
| 025400100100 - Ministry of Rural Infrastructure & Community Development     | 2,028,987,009.79  | 1,564,039,382.00  |
| 025400200100 - Rural Access and Mobility Project                            | 353,919,475.06    | -                 |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                                               | Actual<br>2024    | Actual<br>2023    |
|-------------------------------------------------------------------------------------------|-------------------|-------------------|
|                                                                                           | <b>₦</b>          | <b>₦</b>          |
| 026000100100 - Ministry of Lands and Survey                                               | 606,824,048.47    | 171,297,577.00    |
| 026000200100 - Office of the Surveyor General                                             | 3,300,500.00      | 63,985,849.00     |
| 026500100100 - Ministry of Livestock & Aquaculture Development                            | 61,355,261.25     | 63,736,725.00     |
| 026600100100 - Ministry of Entrepreneurship Development                                   | 43,954,720.75     | 2,545,000.00      |
| 02 - Economic Sector Total                                                                | 86,307,431,939.17 | 39,736,806,613.10 |
|                                                                                           |                   |                   |
| 03 - Law and Justice Sector                                                               |                   |                   |
| 031805100100 - High Court of Justice                                                      | -                 | 100,000.00        |
| 032600100100 - Ministry of Justice                                                        | 1,699,860,175.71  | -                 |
| 03 - Law and Justice Sector Total                                                         | 1,699,860,175.71  | 100,000.00        |
|                                                                                           |                   |                   |
| 05 - Social Sector                                                                        |                   |                   |
| 051300100100 - Ministry of Youth and Sports Development                                   | 4,192,553,484.05  | 38,740,479.00     |
| 051400100100 - Ministry of Women Affairs                                                  | 15,950,500.00     | 3,000,000.00      |
| 051700100100 - Ministry of Education and Human Capital Development                        | 11,258,370,555.56 | 4,542,745,247.00  |
| 051700900100 - Adamawa State Mass Education Board (ADSMEB)                                | 19,400,000.00     | -                 |
| 051702100100 - Adamawa State University Mubi                                              | -                 | 1,493,244,265.64  |
| 051702200100 - Adamawa State Scholarship Trust Fund                                       | 955,274,241.88    | 749,411,394.00    |
| 051702300100 - College of Nursing & Midwifery Yola                                        | 44,409,724.00     | 95,000,000.00     |
| 051702400100 - College of Health Technology Michika                                       | 516,198,490.16    | -                 |
| 052100100100 - Ministry of Health and Human Services                                      | 2,801,911,483.35  | 1,577,523,019.00  |
| 052100300100 - Primary Health Care Development Agency                                     | 70,847,000.00     | 4,512,580.00      |
| 053500100100 - Ministry of Environment and Natural Resources Development                  | 212,384,062.50    | 78,698,000.00     |
| 053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects           | 8,441,219.25      | -                 |
| 054400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services | 477,000,000.00    | 24,411,864.00     |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                        | Actual<br>2024     | Actual<br>2023    |
|--------------------------------------------------------------------|--------------------|-------------------|
|                                                                    | <b>₦</b>           | <b>₦</b>          |
| 05 - Social Sector Total                                           | 20,572,740,760.75  | 8,607,286,848.64  |
| Note 14: Capital Expenditure Total                                 | 119,602,272,479.55 | 50,821,726,986.74 |
| Note 15: Treasuries and Banks                                      |                    |                   |
| 01 - Administration Sector                                         |                    |                   |
| 011100100100 - Office of the Governor                              | 46,569,667.42      | 117,726,871.44    |
| 011100100200 - Office of the Deputy Governor                       | 37,958,879.82      | 69,125,723.66     |
| 011100500100 - Sustainable Development Goals (Former MDG's Office) | 1,324,017.16       | 7,104.16          |
| 011100800100 - Adamawa State Emergency Management Agency (ADSEMA)  | 711,212,399.57     | 59,787.32         |
| 011101000100 - Bureau for Public Procurement                       | 47,270,695.39      | 171,917,597.47    |
| 011101600100 - World Bank Development Partner Projects(WBDPP)      | -                  | 3,248.27          |
| 011101700100 - Cabinet Affairs Office                              | 15,855,153.02      | 8,713,305.10      |
| 011101800100 - Security and Special Services Department            | 176,326,667.74     | 176,326,667.40    |
| 011110100100 - Community and Social Development Agency             | -                  | 337,828,736.17    |
| 011110300100 - Boundary Commission                                 | 266,236.35         | 4,033.30          |
| 011118400100 - Gongola Basin Energy Development Company            | -                  | 2,329.34          |
| 011118500100 - Department of Chieftaincy Affairs                   | 1,146,524.52       | 7,170,085.10      |
| 011200300100 - Adamawa State House of Assembly (Legislature)       | 296,090,465.21     | 207,228,257.34    |
| 011200400100 - House of Assembly Service Commission                | 389,372.83         | 1,099,748.57      |
| 012300100100 - Ministry of Information and Strategy                | 262,396.64         | 22,649,088.00     |
| 012300300100 - Adamawa Television Corporation                      | 37,679.98          | (3,554.67)        |
| 012300400100 - Adamawa Broadcasting Corporation                    | 899,168.59         | 15,842.26         |
| 012301300100 - Government Printing Press                           | 2,915.43           | 7,068.91          |
| 012305500100 - Adamawa Press Limited                               | 492,941.34         | 5,223.66          |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                       | Actual<br>2024    | Actual<br>2023    |
|-------------------------------------------------------------------|-------------------|-------------------|
|                                                                   | <b>₦</b>          | <b>₦</b>          |
| 012500100100 - Office of the Head of Service                      | 2,942,906.00      | 9,195,344.80      |
| 012500500100 - Establishment and Training Department              | 18,151.52         | 20,085,234.00     |
| 012500700100 - Adamawa State Staff Pension Board                  | 188,607,202.76    | 70,502,905.52     |
| 012500800100 - Department of Labour and Productivity              | 342,443.31        | 36,411.75         |
| 014000100100 - Office of the State Auditor General                | 39,909,154.93     | 762,455.56        |
| 014000200100 - Office of the Auditor General for Local Government | 5,511.69          | 857,124.17        |
| 014000300100 - Audit Commission                                   | 15,093,566.46     | -                 |
| 014700100100 - Civil Service Commission                           | 11,050.02         | 37,248.47         |
| 014800100100 - Adamawa State Independence Electoral Commission    | 1,792.64          | 711.25            |
| 014900100100 - Local Government Service Commission                | 148,952.86        | 1,000.20          |
| 016100100100 - Office of the Secretary to the State Government    | 178,247,953.83    | 98,770,614.31     |
| 016102100100 - Poverty Alleviation Agency                         | 16,323,553.90     | 523,896,636.24    |
| 016103700100 - Muslim Pilgrims Welfare Board                      | 4,641,824.26      | (306,540,757.76)  |
| 016103800100 - Christian Pilgrims Welfare Board                   | 9,853.81          | 36,861.91         |
| 016105200100 - NEPAD/APRM                                         | 5,237.00          | (301.39)          |
| 016300100100 - Ministry for Special Duties                        | 224,129.97        | 18,994.38         |
| 01 - Administration Sector Total                                  | 1,782,638,465.97  | 1,537,547,646.21  |
|                                                                   |                   |                   |
| 02 - Economic Sector                                              |                   |                   |
| 021500100100 - Ministry of Agriculture                            | 12,204,447.98     | 76,827,129.55     |
| 021510200100 - Adamawa ADP                                        | 1,962.43          | 1,962.43          |
| 021510300100 - Adamawa Agricultural Mechanization Authority       | 1,632.93          | 2,310.99          |
| 022000100100 - Ministry of Finance                                | 161,362,854.45    | 2,242,655.15      |
| 022000200100 - Debt Management Agency                             | 298,948.44        | 3,867,549.96      |
| 022000700100 - Office of the Accountant General                   | 54,377,879,561.23 | 33,668,400,093.83 |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                                 | Actual<br>2024 | Actual<br>2023   |
|-----------------------------------------------------------------------------|----------------|------------------|
|                                                                             | <b>₦</b>       | <b>₦</b>         |
| 022000700200 - Sub Treasury - ST Yola                                       | 310,778,599.50 | 197,026,759.80   |
| 022000800100 - Board of Internal Revenue                                    | 407,178,403.11 | 227,423,129.06   |
| 022000900100 - State Fiscal Transparency, Accountability And Sustain.Progr  | 46,154.22      | 54,851.87        |
| 022200100100 - Ministry of Commerce                                         | 790,543.43     | 379,235.36       |
| 022900100100 - Ministry of Transportation                                   | 25,996.40      | 25,996.40        |
| 023300100100 - Ministry of Mineral Resources Development                    | 64,604.96      | 144.10           |
| 023305200100 - Adamawa State Mining Company                                 | 455,911,313.37 | 172,302,591.93   |
| 023400100100 - Ministry of Works and Energy Development                     | 139,990.66     | 46,301,983.97    |
| 023400400100 - Adamawa State Road Maintenance Agency                        | 35,061.01      | 3,375.11         |
| 023600100100 - Ministry of Culture and Tourism                              | 815,528.03     | 37,558.42        |
| 023600300100 - Adamawa State Agency for Museum and Monuments                | 508,143.48     | 29,540.08        |
| 023600400100 - Arts Council                                                 | 28,239.17      | 6,332.36         |
| 023800100100 - Ministry of Budget and Economic Planning                     | 1,565,927.88   | 5,728,927.66     |
| 023800200100 - Adamawa State Planning Commission                            | 230,482.43     | 1,395,437.93     |
| 023800400100 - Adamawa State Bureau of Statistics                           | 7,646.43       | 1,456.50         |
| 025000100100 - Fiscal Responsibility Commission                             | 69,812.24      | 14,499.17        |
| 025200100100 - Ministry of Water Resources                                  | 34,098,239.44  | 23,931,051.60    |
| 025210200100 - Adamawa State Water Board                                    | 10,799,839.07  | 1,010,773.33     |
| 025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA) | 25,644,806.97  | 13,763.19        |
| 025210400100 - Small Towns Water Supply Agency                              | 610,618.90     | 259,249.11       |
| 025300100100 - Ministry of Housing and Urban Development                    | 8,748.62       | 1,028,539,912.80 |
| 025305300100 - Adamawa State Urban Planning & Development Authority         | 101,269.13     | 189,695.00       |
| 025400100100 - Ministry of Rural Infrastructure & Community Development     | 31,107,521.09  | 25,912,639.47    |
| 026000100100 - Ministry of Lands and Survey                                 | 44,444,279.45  | 657,172.93       |
| 026000200100 - Office of the Surveyor General                               | 231,269.22     | 5,855,257.60     |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                        | Actual<br>2024    | Actual<br>2023    |
|--------------------------------------------------------------------|-------------------|-------------------|
|                                                                    | <b>₦</b>          | <b>₦</b>          |
| 026500100100 - Ministry of Livestock & Aquaculture Development     | 17,681,416.96     | 10,422,379.12     |
| 026600100100 - Ministry of Entrepreneurship Development            | 396,613.54        | 58,499,129.45     |
| 02 - Economic Sector Total                                         | 55,895,070,476.17 | 35,557,364,545.23 |
|                                                                    |                   |                   |
| 03 - Law and Justice Sector                                        |                   |                   |
| 031801100100 - Adamawa State Judicial Service Commission           | 6,432,994.17      | 2,385,562.93      |
| 031805100100 - High Court of Justice                               | 11,097.23         | 19,615,279.77     |
| 031805200100 - Customary Court of Appeal                           | 5,808,946.48      | 3,212,656.93      |
| 031805300100 - Sharia Court of Appeal                              | 31,340.33         | 181,345.53        |
| 031805500100 - Area Courts                                         | 11,167.42         | 5,007,015.40      |
| 032600100100 - Ministry of Justice                                 | 102,237,101.43    | 146,197,224.56    |
| 03 - Law and Justice Sector Total                                  | 114,532,647.06    | 176,599,085.12    |
|                                                                    |                   |                   |
| 05 - Social Sector                                                 |                   |                   |
| 051300100100 - Ministry of Youth and Sports Development            | 34,309.38         | 4,006.28          |
| 051305100100 - Sports Council                                      | -                 | 22,509,717.11     |
| 051305300100 - Adamawa United Foot Ball Club                       | 793,294.21        | 318,973.88        |
| 051400100100 - Ministry of Women Affairs                           | 40,118.06         | 10,260,178.32     |
| 051700100100 - Ministry of Education and Human Capital Development | 1,684,188.63      | 61,441,978.40     |
| 051700300100 - Adamawa State Universal Basic Education Board       | 1,313,150.98      | -                 |
| 051700400100 - College of Legal Studies Yola                       | 218,491.02        | 26,133.69         |
| 051700500100 - College of Agriculture Ganye                        | 1,686,445.49      | 193,743.66        |
| 051700800100 - Adamawa State Library Board                         | -                 | 1,822.44          |
| 051700900100 - Adamawa State Mass Education Board (ADSMEB)         | 80,138.29         | 4,245.37          |
| 051701800100 - Adamawa State Polytechnic Yola                      | 10,604,136.13     | 502,747.87        |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                                               | Actual<br>2024    | Actual<br>2023    |
|-------------------------------------------------------------------------------------------|-------------------|-------------------|
|                                                                                           | <b>₦</b>          | <b>₦</b>          |
| 051701900100 - College of Education Hong                                                  | 310,340.13        | 615,221.92        |
| 051702200100 - Adamawa State Scholarship Trust Fund                                       | 5,006.54          | 538,165.80        |
| 051702300100 - College of Nursing & Midwifery Yola                                        | 31,200,275.33     | 43,749,480.25     |
| 051702400100 - College of Health Technology Michika                                       | 213,530.45        | 1,447,549.70      |
| 051705100100 - Post Primary Schools Mgt Board                                             | 34,000,432.73     | 993,612.34        |
| 051706200100 - Ministry of Tertiary and Professional Education                            | -                 | 453.03            |
| 051706400100 - Education Resource Centre                                                  | 6,466.16          | 52,774.44         |
| 052100100100 - Ministry of Health and Human Services                                      | 320,257,265.51    | 160,194,041.86    |
| 052100200100 - Adamawa State Contributory Health Management Agency                        | 54,883,434.26     | 57,375,405.02     |
| 052100300100 - Primary Health Care Development Agency                                     | 2,470,530.58      | 164,332.12        |
| 052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)                  | 177,081.74        | 2,833.13          |
| 052110200100 - Adamawa State Hospital Services Management Board                           | 7,723,382.13      | 7,918,276.63      |
| 052110300100 - Adamawa Traditional Medicine Board                                         | 69,127.65         | 740,522.59        |
| 052111300100 - Adamawa Essential Drugs Programme                                          | 313,568.63        | 6,743.93          |
| 052111400100 - Adamawa State Specialist Hospital Yola                                     | 62,520.63         | 29,433.88         |
| 053500100100 - Ministry of Environment and Natural Resources Development                  | -                 | 14,573.71         |
| 054400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services | 133.91            | 1,138.07          |
| 055100100100 - Ministry for Local Government Affairs                                      | 822.87            | 615,572.62        |
| 055100500100 - Local Government Staff Pension Board                                       | 1,956,780.52      | 103,197.62        |
| 05 - Social Sector Total                                                                  | 470,104,971.96    | 369,826,875.68    |
|                                                                                           |                   |                   |
| Note 15: Treasuries and Banks Total                                                       | 58,262,346,561.16 | 37,641,338,152.24 |
|                                                                                           |                   |                   |
| Note 16: Investments                                                                      |                   |                   |
| A.G. Leventis & Company Nigeria Ltd                                                       | 21,843.50         | 21,843.50         |



## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                  | Actual<br>2024   | Actual<br>2023   |
|--------------------------------------------------------------|------------------|------------------|
|                                                              | <b>₦</b>         | <b>₦</b>         |
| Access Bank                                                  | 206,487.50       | 206,487.50       |
| Adasolid Properties                                          | 142,773,819.65   | 142,773,819.65   |
| AP (Forte)                                                   | 30,585,024.00    | 30,585,024.00    |
| Ashaka Cement Company Ltd                                    | 34,160,683.51    | 34,160,683.51    |
| Aso Saving                                                   | 5,000,000.00     | 5,000,000.00     |
| Bank of the North Ltd                                        | 303,026,929.00   | 303,026,929.00   |
| Borini Prono Nigeria Ltd                                     | 3,712,250.00     | 3,712,250.00     |
| Cadbury Plc                                                  | 18,742,500.00    | 18,742,500.00    |
| Conoil Plc                                                   | 20,406,304.02    | 20,406,304.02    |
| Dang Flour                                                   | 110,880.00       | 110,880.00       |
| Dangote Plc                                                  | 11,858,000.00    | 11,858,000.00    |
| Dunlop Plc                                                   | 133,428.50       | 133,428.50       |
| FBNH                                                         | 70,996,345.62    | 70,996,345.62    |
| Fidelity                                                     | 3,417,986.63     | 3,417,986.63     |
| JAPPAUL                                                      | 108,250.00       | 108,250.00       |
| Mubi Burnt Bricks                                            | 967,725.00       | 967,725.00       |
| NAHCO                                                        | 9,680,808.00     | 9,680,808.00     |
| Nestle Plc                                                   | 11,450,000.00    | 11,450,000.00    |
| New Africa Merchant Bank                                     | 10,000,000.00    | 10,000,000.00    |
| Nigeria Beverages Production Company                         | 1,168,750.00     | 1,168,750.00     |
| Nigeria Sovereign Investment Authority (\$9,536,517.81@₦380) | 3,623,876,767.80 | 3,623,876,767.80 |
| NNDC                                                         | 2,279,750.00     | 2,279,750.00     |
| OANDO Plc                                                    | 7,802,356.90     | 7,802,356.90     |
| Premier Commercial Bank                                      | 374,945.00       | 374,945.00       |
| PZ                                                           | 15,114,809.83    | 15,114,809.83    |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                             | Actual<br>2024      | Actual<br>2023     |
|-----------------------------------------|---------------------|--------------------|
|                                         | <b>₦</b>            | <b>₦</b>           |
| Savannah Sugar Company                  | 15,672,162.00       | 15,672,162.00      |
| Sterling Nigerian Limited               | 15,097,751.25       | 15,097,751.25      |
| STYR Nigeria Limited                    | 367,510.00          | 367,510.00         |
| Total Plc                               | 128,189,394.00      | 128,189,394.00     |
| UAC                                     | 14,832,930.00       | 14,832,930.00      |
| UBN                                     | 4,344,651.96        | 4,344,651.96       |
| Unilever Plc                            | 7,748,933.00        | 7,748,933.00       |
| Urban Development Bank                  | 5,161,290.00        | 5,161,290.00       |
| WAPCO                                   | 27,183,618.40       | 27,183,618.40      |
| Yola International Hotel                | 1,155,000.00        | 1,155,000.00       |
| Yola International Hotel (Capital Loan) | 4,990,634.00        | 4,990,634.00       |
| Zenith Bank Plc                         | 515,160.00          | 515,160.00         |
| Note 16: Investments Total              | 4,553,235,679.07    | 4,553,235,679.07   |
|                                         |                     |                    |
| Note 17: Liability Over Assets          |                     |                    |
| Opening Balance                         | 219,162,539,103.87  | 166,367,698,289.52 |
| External Loans                          | 57,523,897,425.70   | 45,894,193,139.27  |
| Domestic Debts                          | (49,668,502,308.61) | 6,900,647,675.07   |
| Closing Balance                         | 227,017,934,220.96  | 219,162,539,103.87 |

|                                            |                   |                   |
|--------------------------------------------|-------------------|-------------------|
| Note 18: Public Funds                      |                   |                   |
| Note 18a: Consolidated Revenue Fund        |                   |                   |
| Opening Balance                            | 29,516,532,683.09 | 9,166,681,375.88  |
| Add/(Less) Net Recurrent Surplus/(Deficit) | 28,745,813,878.07 | 20,349,851,307.21 |
| Closing Balance                            | 58,262,346,561.16 | 29,516,532,683.09 |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                     | Actual<br>2024     | Actual<br>2023    |
|-------------------------------------------------|--------------------|-------------------|
|                                                 | <b>₦</b>           | <b>₦</b>          |
|                                                 |                    |                   |
| Note 18b: Capital Development Fund              |                    |                   |
| Opening Balance                                 | 8,124,805,469.15   | 1,110,143,810.64  |
| Add/(Less) Net Recurrent Surplus/(Deficit)      | (8,124,805,469.15) | 7,014,661,658.51  |
| Closing Balance                                 | 0.00               | 8,124,805,469.15  |
|                                                 |                    |                   |
| Note 18: Public Funds Total                     | 58,262,346,561.16  | 37,641,338,152.24 |
|                                                 |                    |                   |
| Note 19: Domestic Debts                         |                    |                   |
| Note 19a: Internal Loans                        |                    |                   |
| Budget Support Facility - Principal             | -                  | 16,249,201,182.47 |
| Commercial Bank Loans                           | 27,094,590,143.46  | 2,777,549,155.14  |
| FGN Bail Out - Principal                        | -                  | 6,425,483,166.67  |
| FGN Bond - Principal                            | 9,654,664,181.82   | 10,010,234,907.91 |
| Govt. - Govt. Debt (Bridge Financing)           | -                  | 18,225,336,103.89 |
| Health Care (2B)                                | -                  | 527,300,490.60    |
| Infrastructure Loan (Family Home Fund)          | 4,652,792,377.33   | 4,958,605,545.00  |
| State Bond                                      | 12,330,029,800.97  | 15,344,345,738.89 |
| Zenith Bank - Excess Crude Bank Loan- Principal | -                  | 6,791,666,666.67  |
| Note 19a: Internal Loans Total                  | 53,732,076,503.58  | 81,309,722,957.24 |
|                                                 |                    |                   |
| Note 19b: Other Domestic Debts                  |                    |                   |
| Contractors Arrears                             | -                  | 19,171,811,802.96 |
| Pension/Gratuity Arrears                        | 27,500,642,779.39  | 27,197,355,966.76 |
| Salary Arrears & Other Staff Claims             | -                  | 3,222,330,864.62  |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                                                                    | Actual<br>2024    | Actual<br>2023     |
|----------------------------------------------------------------------------------------------------------------|-------------------|--------------------|
|                                                                                                                | <b>₦</b>          | <b>₦</b>           |
| Note 19b: Other Domestic Debts Total                                                                           | 27,500,642,779.39 | 49,591,498,634.34  |
| Note 19: Domestic Debts Total                                                                                  | 81,232,719,282.97 | 130,901,221,591.58 |
| Note 20: External Loans                                                                                        |                   |                    |
| External Loans (USD)                                                                                           |                   |                    |
| Adamawa State - National Fadama II - IDA                                                                       | 3,204,236.38      | 3,618,187.93       |
| Adamawa State - Comm. & Social Dev. Proj. (Addn Fin.)                                                          | 3,274,000.00      | 3,406,000.00       |
| Adamawa State - 2nd Phase Rural Access and Mobility Prog.                                                      | 4,000,000.00      | 4,500,000.00       |
| Adamawa State - 2ND Rural Access & Mobility Proj. - IDA                                                        | 27,937,550.36     | 29,350,840.04      |
| Adamawa State - 3rd National Fadama Dev. Prog.                                                                 | 3,192,730.37      | 3,378,171.80       |
| Adamawa State - Comm. & Social Devt. Proj.                                                                     | 3,687,342.63      | 3,880,867.13       |
| Adamawa State - Comm. Based Agric & Rural Dev.                                                                 | 2,545,572.07      | 2,709,783.60       |
| Adamawa State - Health Investment Proj. - IDA                                                                  | 31,392,921.34     | 33,025,248.01      |
| Adamawa State - Health System Dev. Proj. (Addtn Financing)                                                     | 3,387,392.40      | 3,547,143.96       |
| Adamawa State - Health Systems Dev. II - IDA                                                                   | 2,232,209.72      | 2,583,640.26       |
| Adamawa State- 2nd HIV/AIDS Programme- I                                                                       | 3,845,529.11      | 4,046,115.45       |
| Adamawa State Bilingual Education Project in Nigeria                                                           | 477,435.90        | 590,512.82         |
| Adamawa State HIV/AIDS Prog.                                                                                   | 1,440,017.48      | 1,610,365.50       |
| Adamawa State The Inclusive Service Delivery                                                                   | 1,413,627.11      | 496,183.35         |
| Adamawa State The Inclusive Basic Service Delivery & Livelihood Empowerment Intergrated program (IBSDLEP)-ADB. | 818,156.88        | 1,020,204.10       |
| World Bank Group: IDA - LEEM                                                                                   | 5,071,376.74      | 5,433,617.94       |
| External Loans (USD) Total                                                                                     | 97,920,098.49     | 103,196,881.89     |

## NOTES TO THE FINANCIAL STATEMENTS CONTD.

| Description                                                                                                    | Actual<br>2024         | Actual<br>2023       |
|----------------------------------------------------------------------------------------------------------------|------------------------|----------------------|
|                                                                                                                | <b>₦</b>               | <b>₦</b>             |
| Exchange Rate                                                                                                  | <b>₦1,535.32 = \$1</b> | <b>₦899.39 = \$1</b> |
|                                                                                                                |                        |                      |
| External Loans (Naira Values)                                                                                  |                        |                      |
| Adamawa State - National Fadama II - IDA                                                                       | 4,919,520,509.15       | 3,254,172,896.93     |
| Adamawa State - Comm. & Social Dev. Proj. (Addn Fin.)                                                          | 5,026,629,822.79       | 3,063,332,558.00     |
| Adamawa State - 2nd Phase Rural Access and Mobility Prog.                                                      | 6,141,270,400.47       | 4,047,268,500.00     |
| Adamawa State - 2ND Rural Access & Mobility Proj. - IDA                                                        | 42,893,012,771.91      | 26,397,940,072.02    |
| Adamawa State - 3rd National Fadama Dev. Prog.                                                                 | 4,901,855,129.49       | 3,038,304,069.72     |
| Adamawa State - Comm. & Social Devt. Proj.                                                                     | 5,661,242,037.51       | 3,490,424,730.65     |
| Adamawa State - Comm. Based Agric & Rural Dev.                                                                 | 3,908,261,601.44       | 2,437,160,401.35     |
| Adamawa State - Health Investment Proj. - IDA                                                                  | 48,198,104,652.44      | 29,702,676,886.65    |
| Adamawa State - Health System Dev. Proj. (Addtn Financing)                                                     | 5,200,723,170.23       | 3,190,276,447.62     |
| Adamawa State - Health Systems Dev. II - IDA                                                                   | 3,427,150,870.27       | 2,323,707,964.36     |
| Adamawa State- 2nd HIV/AIDS Programme- I                                                                       | 5,904,108,524.35       | 3,639,047,912.92     |
| Adamawa State Bilingual Education Project in Nigeria                                                           | 733,015,740.20         | 531,103,096.72       |
| Adamawa State HIV/AIDS Prog.                                                                                   | 2,210,884,181.52       | 1,448,351,458.14     |
| Adamawa State The Inclusive Service Delivery                                                                   | 2,170,366,581.99       | 446,263,830.25       |
| Adamawa State The Inclusive Basic Service Delivery & Livelihood Empowerment Intergrated program (IBSDLEP)-ADB. | 1,256,130,657.52       | 917,564,426.11       |
| World Bank Group: IDA - LEEM                                                                                   | 7,786,173,965.75       | 4,886,957,939.91     |
| External Loans (Naira Values) Total                                                                            | 150,338,450,617.05     | 92,814,553,191.35    |

## SUPPLEMENTARY NOTES

## Note 1A: STATE GOVERNMENT SHARE OF STATUTORY REVENUES

| MONTH     | 2024               |                    |                   | 2023              |                    |                   |
|-----------|--------------------|--------------------|-------------------|-------------------|--------------------|-------------------|
|           | NET RECEIPT        | DEDUCTED AT SOURCE | TOTAL             | NET RECEIPT       | DEDUCTED AT SOURCE | TOTAL             |
|           | ₦                  | ₦                  | ₦                 | ₦                 | ₦                  | ₦                 |
| JANUARY   | 1,676,671,398.97   | 575,759,517.95     | 2,252,430,916.92  | 3,027,060,695.34  | 1,187,984,787.79   | 4,215,045,483.13  |
| FEBRUARY  | 1,864,328,243.76   | 945,976,440.49     | 2,810,304,684.25  | 1,417,629,656.23  | 1,016,516,279.80   | 2,434,145,936.03  |
| MARCH     | (1,250,177,152.58) | 1,345,489,666.10   | 95,312,513.52     | 1,300,151,049.83  | 1,016,516,279.80   | 2,316,667,329.63  |
| APRIL     | 730,453,228.60     | 1,006,362,465.18   | 1,736,815,693.78  | 2,141,332,900.96  | 1,016,516,279.80   | 3,157,849,180.76  |
| MAY       | 429,428,154.71     | 1,024,598,871.86   | 1,454,027,026.57  | 1,321,925,128.08  | 921,238,134.97     | 2,243,163,263.05  |
| JUNE      | (224,998,145.81)   | 1,016,000,530.49   | 791,002,384.68    | 2,471,566,750.25  | 921,238,134.97     | 3,392,804,885.22  |
| JULY      | (322,151,309.97)   | 956,815,707.17     | 634,664,397.20    | 1,478,645,987.07  | 423,472,848.08     | 1,902,118,835.15  |
| AUGUST    | (703,301,589.41)   | 1,462,353,967.70   | 759,052,378.29    | 2,046,262,112.80  | 423,472,848.08     | 2,469,734,960.88  |
| SEPTEMBER | (516,361,689.87)   | 1,444,985,285.99   | 928,623,596.12    | 1,666,621,466.63  | 577,678,430.57     | 2,244,299,897.20  |
| OCTOBER   | (894,142,281.64)   | 1,452,124,897.66   | 557,982,616.02    | 1,896,701,747.23  | 577,678,430.57     | 2,474,380,177.80  |
| NOVEMBER  | (1,148,327,860.10) | 1,470,929,953.23   | 322,602,093.13    | 1,466,412,480.51  | 446,912,802.86     | 1,913,325,283.37  |
| DECEMBER  | 761,502,824.23     | 1,516,360,201.36   | 2,277,863,025.59  | 1,804,118,304.20  | 463,601,155.01     | 2,267,719,459.21  |
| TOTAL     | 402,923,820.89     | 14,217,757,505.18  | 14,620,681,326.07 | 22,038,428,279.14 | 8,992,826,412.30   | 31,031,254,691.44 |

## Note 1B: STATE GOVERNMENT SHARE OF VAT

| MONTH     | 2024              | 2023              |
|-----------|-------------------|-------------------|
|           | ₦                 | ₦                 |
| JANUARY   | 4,883,862,754.66  | 2,588,123,820.97  |
| FEBRUARY  | 4,509,875,465.09  | 2,520,791,185.25  |
| MARCH     | 4,778,729,376.78  | 2,464,095,359.42  |
| APRIL     | 5,785,609,255.55  | 2,222,682,362.11  |
| MAY       | 5,056,645,698.16  | 2,357,217,457.10  |
| JUNE      | 5,482,752,546.00  | 2,791,781,324.39  |
| JULY      | 5,534,506,477.00  | 2,992,949,020.08  |
| AUGUST    | 6,348,350,079.34  | 2,939,260,842.22  |
| SEPTEMBER | 5,864,840,913.42  | 3,771,763,483.07  |
| OCTOBER   | 5,983,461,539.48  | 3,063,009,301.71  |
| NOVEMBER  | 7,458,888,295.23  | 3,725,933,580.96  |
| DECEMBER  | 6,372,238,358.31  | 3,644,603,867.36  |
| TOTAL     | 68,059,760,759.02 | 35,082,211,604.63 |

## Note 1C: STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES

| MONTH     | 2024              | 2023              |
|-----------|-------------------|-------------------|
|           | ₦                 | ₦                 |
| JANUARY   | 2,117,654,083.50  | 547,988,073.45    |
| FEBRUARY  | 1,983,129,130.48  | 1,025,705,674.94  |
| MARCH     | 275,196,860.68    | 986,609,792.12    |
| APRIL     | 1,986,569,263.45  | 255,755,459.35    |
| MAY       | 2,984,471,054.80  | 2,581,066,159.22  |
| JUNE      | 7,519,160,084.17  | 1,156,277,437.43  |
| JULY      | 4,590,685,386.03  | 2,263,514,383.23  |
| AUGUST    | 7,009,619,595.73  | 2,329,421,754.73  |
| SEPTEMBER | 3,139,536,605.65  | 2,990,353,758.15  |
| OCTOBER   | 6,298,876,328.82  | 1,334,621,416.44  |
| NOVEMBER  | 6,472,773,768.45  | 1,893,996,220.84  |
| DECEMBER  | 8,666,087,691.38  | 2,541,348,058.64  |
| TOTAL     | 53,043,759,853.14 | 19,906,658,188.54 |

## ADAMAWA STATE TOTAL DEBT PROFILE AS AT DECEMBER 31 2024

|                                                                                                                  | BALANCE AS AT<br>31/12/2023 | ADDITIONS         | TOTAL PRINCIPAL<br>REPAYMENTS | BALANCE AS AT<br>31/12/2024 |
|------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------|-------------------------------|-----------------------------|
| EXTERNAL LOANS (USD)                                                                                             |                             |                   |                               |                             |
| Adamawa State - 2nd Phase Rural Access and Mobility Prog.                                                        | 4,500,000.00                |                   | 500,000.00                    | 4,000,000.00                |
| Adamawa State The Inclusive Service Delivery                                                                     | 496,183.35                  | 917,443.76        | -                             | 1,413,627.11                |
| Adamawa State HIV/AIDS Prog.                                                                                     | 1,610,365.50                |                   | 170,348.02                    | 1,440,017.48                |
| Adamawa State - Health Systems Dev. II - IDA                                                                     | 2,583,640.26                |                   | 351,430.54                    | 2,232,209.72                |
| World Bank Group: IDA - LEEM                                                                                     | 5,433,617.94                |                   | 362,241.20                    | 5,071,376.74                |
| Adamawa State - National Fadama II - IDA                                                                         | 3,618,187.93                |                   | 413,951.55                    | 3,204,236.38                |
| Adamawa State - Comm. & Social Devt. Proj.                                                                       | 3,880,867.13                |                   | 193,524.50                    | 3,687,342.63                |
| Adamawa State - Health System Dev. Proj. (Addtn Financing)                                                       | 3,547,143.96                |                   | 159,751.56                    | 3,387,392.40                |
| Adamawa State - 3rd National Fadama Dev. Prog.                                                                   | 3,378,171.80                |                   | 185,441.43                    | 3,192,730.37                |
| Adamawa State - 2ND Rural Access & Mobility Proj. - IDA                                                          | 29,350,840.04               |                   | 1,413,289.68                  | 27,937,550.36               |
| Adamawa State - Health Investment Proj. - IDA                                                                    | 33,025,248.01               |                   | 1,632,326.67                  | 31,392,921.34               |
| Adamawa Stat - Comm. & Social Dev. Proj. (Addn Fin.)                                                             | 3,406,000.00                |                   | 132,000.00                    | 3,274,000.00                |
| Adamawa State - Comm. Based Agric & Rural Dev.                                                                   | 2,709,783.60                |                   | 164,211.53                    | 2,545,572.07                |
| Adamawa State- 2nd HIV/AIDS Programme- I                                                                         | 4,046,115.45                |                   | 200,586.34                    | 3,845,529.11                |
| Adamawa State Bilingual Education Project in Nigeria                                                             | 590,512.82                  |                   | 113,076.92                    | 477,435.90                  |
| Adamawa StateThe Inclusive Basic Service Delivery &<br>Livelihood Empowerment Intergrated program (IBSDLEP)-ADB. | 1,020,204.10                |                   | 202,047.22                    | 818,156.88                  |
|                                                                                                                  | 103,196,881.89              | 917,443.76        | 6,194,227.16                  | 97,920,098.49               |
| External Loans (NGN) As At 31/12/2024 @ ₦1,535.32=\$1                                                            | 92,814,553,191.35           |                   |                               | 150,338,450,617.05          |
|                                                                                                                  |                             |                   |                               |                             |
| DOMESTIC DEBTS                                                                                                   |                             |                   |                               |                             |
| Internal Loans                                                                                                   |                             |                   |                               |                             |
| Commercial Bank Loans                                                                                            | 2,777,549,155.14            | 30,000,000,000.00 | 5,682,959,011.68              | 27,094,590,143.46           |
| State Bond                                                                                                       | 15,344,345,738.89           |                   | 3,014,315,937.92              | 12,330,029,800.97           |
| Govt. - Govt. Debt (Bridge Financing)                                                                            | 18,225,336,103.89           |                   | 18,225,336,103.89             | -                           |
| Infrastructure Loan (Family Home Fund)                                                                           | 4,958,605,545.00            |                   | 305,813,167.67                | 4,652,792,377.33            |

|                                                 | BALANCE AS AT<br>31/12/2023 | ADDITIONS          | TOTAL PRINCIPAL<br>REPAYMENTS | BALANCE AS AT<br>31/12/2024 |
|-------------------------------------------------|-----------------------------|--------------------|-------------------------------|-----------------------------|
| FGN Bail Out - Principal                        | 6,425,483,166.67            |                    | 6,425,483,166.67              | -                           |
| FGN Bond - Principal                            | 10,010,234,907.91           |                    | 355,570,726.09                | 9,654,664,181.82            |
| Zenith Bank - Excess Crude Bank Loan- Principal | 6,791,666,666.67            |                    | 6,791,666,666.67              | -                           |
| Budget Support Facility - Principal             | 16,249,201,182.47           |                    | 16,249,201,182.47             | -                           |
| Health Care (2B)                                | 527,300,490.60              |                    | 527,300,490.60                | -                           |
| Internal Loans Total                            | 81,309,722,957.24           | 30,000,000,000.00  | 57,577,646,453.66             | 53,732,076,503.58           |
| Other Domestic Debts                            |                             |                    |                               |                             |
| Contractors Arrears                             | 19,171,811,802.96           | 90,312,006,790.85  | 109,483,818,593.81            | -                           |
| Pension/Gratuity Arrears                        | 27,197,355,966.76           | 5,055,732,816.26   | 4,752,446,003.63              | 27,500,642,779.39           |
| Salary Arrears & Other Staff Claims             | 3,222,330,864.62            | -                  | 3,222,330,864.62              | -                           |
| Other Domestic Debts Total                      | 49,591,498,634.34           | 95,367,739,607.11  | 117,458,595,462.06            | 27,500,642,779.39           |
| TOTAL DOMESTIC DEBTS                            | 130,901,221,591.58          | 125,367,739,607.11 | 175,036,241,915.72            | 81,232,719,282.97           |
| TOTAL DEBTS (External + Domestic)               | 223,715,774,782.93          |                    |                               | 231,571,169,900.02          |

## NOTE:

## 1. Net Settlement of Intergovernmental Obligations

During the 2024 financial year, a reconciliation exercise coordinated by the Home Finance Department of the Federal Ministry of Finance resulted in a recovery of ~~₦~~63.80 billion due from the Federal Government to the State Government was realized. Although this amount was not received in cash, both parties agreed to mutually offset liabilities amounting to ~~₦~~46.79 billion owed to the Federal Government, specifically relating to Govt. - Govt. Debt (Bridge Financing), FGN Bail Out – Principal, Zenith Bank - Excess Crude Bank Loan – Principal, and Budget Support Facility – Principal, through a non-cash set-off against the ~~₦~~63.80 billion receivable. This settlement was formally confirmed by the Debt Management Office, thereby effectively extinguishing the State's obligation with respect to the aforementioned facilities.



## PART TWO: DETAIL SCHEDULES

# Schedule of Total Revenue

## TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                           | Organisation Name                                   | Actual<br>2023            | Actual<br>2024            | Final Budget<br>2024      | Budget Transfers<br>2024  | Supplementary<br>Budget<br>2024 | Original Budget<br>2024   | Variance<br>2024          |
|-----------------------------------------------------------------------------|-----------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------------|---------------------------|---------------------------|
|                                                                             |                                                     | N                         | N                         | N                         | N                         | N                               | N                         | N                         |
| <b>01 - Administration Sector</b>                                           |                                                     |                           |                           |                           |                           |                                 |                           |                           |
| <b>011100000000 - Governor's Office</b>                                     |                                                     |                           |                           |                           |                           |                                 |                           |                           |
| 011100500100                                                                | Sustainable Development Goals (Former MDG's Office) | 0.00                      | 0.00                      | 600,000,000.00            | 600,000,000.00            | 0.00                            | 0.00                      | (600,000,000.00)          |
| 011101000100                                                                | Bureau for Public Procurement                       | 125,701,626.55            | 150,484,014.95            | 120,000,000.00            | 0.00                      | 0.00                            | 120,000,000.00            | 30,484,014.95             |
| 011101800100                                                                | Security and Special Services Department            | 2,104,850.00              | 2,430,500.00              | 3,200,000.00              | 0.00                      | 0.00                            | 3,200,000.00              | (769,500.00)              |
| <b>011100000000 - Governor's Office Total</b>                               |                                                     | <b>127,806,476.55</b>     | <b>152,914,514.95</b>     | <b>723,200,000.00</b>     | <b>600,000,000.00</b>     | <b>0.00</b>                     | <b>123,200,000.00</b>     | <b>(570,285,485.05)</b>   |
| <b>012300000000 - Ministry of Information and Strategy</b>                  |                                                     |                           |                           |                           |                           |                                 |                           |                           |
| 012300100100                                                                | Ministry of Information and Strategy                | 0.00                      | 0.00                      | 7,422,500.00              | 0.00                      | 0.00                            | 7,422,500.00              | (7,422,500.00)            |
| 012300300100                                                                | Adamawa Television Corporation                      | 10,933,345.00             | 10,113,000.00             | 18,013,650.00             | 0.00                      | 0.00                            | 18,013,650.00             | (7,900,650.00)            |
| 012300400100                                                                | Adamawa Broadcasting Corporation                    | 8,370,684.40              | 6,621,742.42              | 13,000,000.00             | 0.00                      | 0.00                            | 13,000,000.00             | (6,378,257.58)            |
| 012301300100                                                                | Government Printing Press                           | 2,831,930.00              | 2,997,510.00              | 11,000,000.00             | 0.00                      | 0.00                            | 11,000,000.00             | (8,002,490.00)            |
| 012305500100                                                                | Adamawa Press Limited                               | 17,578,500.00             | 18,472,878.83             | 22,800,000.00             | 0.00                      | 0.00                            | 22,800,000.00             | (4,327,121.17)            |
| <b>012300000000 - Ministry of Information and Strategy Total</b>            |                                                     | <b>39,714,459.40</b>      | <b>38,205,131.25</b>      | <b>72,236,150.00</b>      | <b>0.00</b>               | <b>0.00</b>                     | <b>72,236,150.00</b>      | <b>(34,031,018.75)</b>    |
| <b>012500000000 - Office of the Head of Service</b>                         |                                                     |                           |                           |                           |                           |                                 |                           |                           |
| 012500500100                                                                | Establishment and Training Department               | 729,700.00                | 842,300.00                | 1,390,000.00              | 0.00                      | 0.00                            | 1,390,000.00              | (547,700.00)              |
| <b>012500000000 - Office of the Head of Service Total</b>                   |                                                     | <b>729,700.00</b>         | <b>842,300.00</b>         | <b>1,390,000.00</b>       | <b>0.00</b>               | <b>0.00</b>                     | <b>1,390,000.00</b>       | <b>(547,700.00)</b>       |
| <b>014700000000 - Civil Service Commission (CSC)</b>                        |                                                     |                           |                           |                           |                           |                                 |                           |                           |
| 014700100100                                                                | Civil Service Commission                            | 39,000.00                 | 467,825.00                | 100,000.00                | 0.00                      | 0.00                            | 100,000.00                | 367,825.00                |
| <b>014700000000 - Civil Service Commission (CSC) Total</b>                  |                                                     | <b>39,000.00</b>          | <b>467,825.00</b>         | <b>100,000.00</b>         | <b>0.00</b>               | <b>0.00</b>                     | <b>100,000.00</b>         | <b>367,825.00</b>         |
| <b>016100000000 - Office of the Secretary to the State Government</b>       |                                                     |                           |                           |                           |                           |                                 |                           |                           |
| 016100100100                                                                | Office of the Secretary to the State Government     | 0.00                      | 0.00                      | 1,200,000,000.00          | (1,000,000,000.00)        | 0.00                            | 2,200,000,000.00          | (1,200,000,000.00)        |
| <b>016100000000 - Office of the Secretary to the State Government Total</b> |                                                     | <b>0.00</b>               | <b>0.00</b>               | <b>1,200,000,000.00</b>   | <b>(1,000,000,000.00)</b> | <b>0.00</b>                     | <b>2,200,000,000.00</b>   | <b>(1,200,000,000.00)</b> |
| <b>01 - Administration Sector Total</b>                                     |                                                     | <b>168,289,635.95</b>     | <b>192,429,771.20</b>     | <b>1,996,926,150.00</b>   | <b>(400,000,000.00)</b>   | <b>0.00</b>                     | <b>2,396,926,150.00</b>   | <b>(1,804,496,378.80)</b> |
| <b>02 - Economic Sector</b>                                                 |                                                     |                           |                           |                           |                           |                                 |                           |                           |
| <b>021500000000 - Ministry of Agriculture</b>                               |                                                     |                           |                           |                           |                           |                                 |                           |                           |
| 021500100100                                                                | Ministry of Agriculture                             | 1,530,462,366.80          | 1,031,210,294.00          | 4,505,511,000.00          | 0.00                      | 0.00                            | 4,505,511,000.00          | (3,474,300,706.00)        |
| 021510300100                                                                | Adamawa Agricultural Mechanization Authority        | 0.00                      | 0.00                      | 0.00                      | 0.00                      | 0.00                            | 0.00                      | 0.00                      |
| <b>021500000000 - Ministry of Agriculture Total</b>                         |                                                     | <b>1,530,462,366.80</b>   | <b>1,031,210,294.00</b>   | <b>4,505,511,000.00</b>   | <b>0.00</b>               | <b>0.00</b>                     | <b>4,505,511,000.00</b>   | <b>(3,474,300,706.00)</b> |
| <b>022000000000 - Ministry of Finance</b>                                   |                                                     |                           |                           |                           |                           |                                 |                           |                           |
| 022000100100                                                                | Ministry of Finance                                 | 18,857,711,999.22         | 62,139,595.00             | 100,000,000.00            | 0.00                      | 0.00                            | 100,000,000.00            | (37,860,405.00)           |
| 022000700100                                                                | Office of the Accountant General                    | 121,922,628,433.84        | 241,916,627,104.17        | 213,113,339,203.76        | 400,000,000.00            | 14,015,257,127.76               | 198,698,082,076.00        | 28,803,287,900.41         |
| 022000800100                                                                | Board of Internal Revenue                           | 12,187,235,066.44         | 12,134,555,390.65         | 11,545,652,100.00         | 0.00                      | 0.00                            | 11,545,652,100.00         | 588,903,290.65            |
| <b>022000000000 - Ministry of Finance Total</b>                             |                                                     | <b>152,967,575,499.51</b> | <b>254,113,322,089.82</b> | <b>224,758,991,303.76</b> | <b>400,000,000.00</b>     | <b>14,015,257,127.76</b>        | <b>210,343,734,176.00</b> | <b>29,354,330,786.06</b>  |
| <b>022200000000 - Ministry of Commerce, Trade and Industries</b>            |                                                     |                           |                           |                           |                           |                                 |                           |                           |
| 022200100100                                                                | Ministry of Commerce                                | 25,112,390.00             | 31,776,550.00             | 63,200,000.00             | 0.00                      | 0.00                            | 63,200,000.00             | (31,423,450.00)           |
| 022201800100                                                                | Adamawa Investment and Property Development Company | 12,175,200.00             | 0.00                      | 0.00                      | 0.00                      | 0.00                            | 0.00                      | 0.00                      |
| 022201900100                                                                | Jimeta Modern Market Office                         | 23,688,525.00             | 34,862,760.00             | 29,800,000.00             | 0.00                      | 0.00                            | 29,800,000.00             | 5,062,760.00              |
| <b>022200000000 - Ministry of Commerce, Trade and Industries Total</b>      |                                                     | <b>60,976,115.00</b>      | <b>66,639,310.00</b>      | <b>93,000,000.00</b>      | <b>0.00</b>               | <b>0.00</b>                     | <b>93,000,000.00</b>      | <b>(26,360,690.00)</b>    |
| <b>022900000000 - Ministry of Transportation</b>                            |                                                     |                           |                           |                           |                           |                                 |                           |                           |
| 022900100100                                                                | Ministry of Transportation                          | 94,230,000.00             | 55,100,050.00             | 26,300,000.00             | 0.00                      | 0.00                            | 26,300,000.00             | 28,800,050.00             |

## TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code | Organisation Name                                       | Actual<br>2023     | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|-------------------|---------------------------------------------------------|--------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|                   |                                                         | <b>₦</b>           | <b>₦</b>           | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>           |
| 022905300100      | Adamawa Transport Company                               | 7,282,000.00       | 9,690,000.00       | 106,899,800.00       | 0.00                     | 0.00                            | 106,899,800.00          | (97,209,800.00)    |
| 022900000000      | - Ministry of Transportation Total                      | 101,512,000.00     | 64,790,050.00      | 133,199,800.00       | 0.00                     | 0.00                            | 133,199,800.00          | (68,409,750.00)    |
| 023300000000      | - Ministry of Mineral Resources Development             |                    |                    |                      |                          |                                 |                         |                    |
| 023300100100      | Ministry of Mineral Resources Development               | 3,500,000.00       | 5,310,000.00       | 24,700,000.00        | 0.00                     | 0.00                            | 24,700,000.00           | (19,390,000.00)    |
| 023300000000      | - Ministry of Mineral Resources Development Total       | 3,500,000.00       | 5,310,000.00       | 24,700,000.00        | 0.00                     | 0.00                            | 24,700,000.00           | (19,390,000.00)    |
| 023400000000      | - Ministry of Works and Energy Development              |                    |                    |                      |                          |                                 |                         |                    |
| 023400400100      | Adamawa State Road Maintenance Agency                   | 0.00               | 655,000.00         | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 655,000.00         |
| 023400000000      | - Ministry of Works and Energy Development Total        | 0.00               | 655,000.00         | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 655,000.00         |
| 023600000000      | - Ministry of Culture and Tourism                       |                    |                    |                      |                          |                                 |                         |                    |
| 023600100100      | Ministry of Culture and Tourism                         | 1,651,700.00       | 2,207,400.00       | 32,000,000.00        | 0.00                     | 0.00                            | 32,000,000.00           | (29,792,600.00)    |
| 023600400100      | Arts Council                                            | 1,335,000.00       | 483,000.00         | 2,100,000.00         | 0.00                     | 0.00                            | 2,100,000.00            | (1,617,000.00)     |
| 023600000000      | - Ministry of Culture and Tourism Total                 | 2,986,700.00       | 2,690,400.00       | 34,100,000.00        | 0.00                     | 0.00                            | 34,100,000.00           | (31,409,600.00)    |
| 025000000000      | - Fiscal Responsibility Commission                      |                    |                    |                      |                          |                                 |                         |                    |
| 025000100100      | Fiscal Responsibility Commission                        | 0.00               | 0.00               | 55,000,000.00        | 0.00                     | 0.00                            | 55,000,000.00           | (55,000,000.00)    |
| 025000000000      | - Fiscal Responsibility Commission Total                | 0.00               | 0.00               | 55,000,000.00        | 0.00                     | 0.00                            | 55,000,000.00           | (55,000,000.00)    |
| 025200000000      | - Ministry of Water Resources                           |                    |                    |                      |                          |                                 |                         |                    |
| 025210200100      | Adamawa State Water Board                               | 3,014,200.00       | 1,946,000.00       | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (3,054,000.00)     |
| 025200000000      | - Ministry of Water Resources Total                     | 3,014,200.00       | 1,946,000.00       | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (3,054,000.00)     |
| 025300000000      | - Ministry of Housing and Urban Development             |                    |                    |                      |                          |                                 |                         |                    |
| 025300100100      | Ministry of Housing and Urban Development               | 360,000.00         | 1,980,000.00       | 9,025,400.00         | 0.00                     | 0.00                            | 9,025,400.00            | (7,045,400.00)     |
| 025305300100      | Adamawa State Urban Planning & Development Authority    | 74,839,631.00      | 86,065,030.81      | 55,788,000.00        | 0.00                     | 0.00                            | 55,788,000.00           | 30,277,030.81      |
| 025300000000      | - Ministry of Housing and Urban Development Total       | 75,199,631.00      | 88,045,030.81      | 64,813,400.00        | 0.00                     | 0.00                            | 64,813,400.00           | 23,231,630.81      |
| 026000000000      | - Ministry of Lands and Survey                          |                    |                    |                      |                          |                                 |                         |                    |
| 026000100100      | Ministry of Lands and Survey                            | 90,320,982.99      | 127,304,926.17     | 167,900,000.00       | 0.00                     | 0.00                            | 167,900,000.00          | (40,595,073.83)    |
| 026000200100      | Office of the Surveyor General                          | 14,944,942.60      | 30,390,847.50      | 25,630,000.00        | 0.00                     | 0.00                            | 25,630,000.00           | 4,760,847.50       |
| 026000000000      | - Ministry of Lands and Survey Total                    | 105,265,925.59     | 157,695,773.67     | 193,530,000.00       | 0.00                     | 0.00                            | 193,530,000.00          | (35,834,226.33)    |
| 026500000000      | - Ministry of Livestock & Aquaculture Development       |                    |                    |                      |                          |                                 |                         |                    |
| 026500100100      | Ministry of Livestock & Aquaculture Development         | 613,003,935.53     | 1,205,934,679.44   | 3,121,090,000.00     | 0.00                     | 0.00                            | 3,121,090,000.00        | (1,915,155,320.56) |
| 026500000000      | - Ministry of Livestock & Aquaculture Development Total | 613,003,935.53     | 1,205,934,679.44   | 3,121,090,000.00     | 0.00                     | 0.00                            | 3,121,090,000.00        | (1,915,155,320.56) |
| 026600000000      | - Ministry of Entrepreneurship Development              |                    |                    |                      |                          |                                 |                         |                    |
| 026600100100      | Ministry of Entrepreneurship Development                | 520,500.00         | 932,000.00         | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | (168,000.00)       |
| 026600000000      | - Ministry of Entrepreneurship Development Total        | 520,500.00         | 932,000.00         | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | (168,000.00)       |
| 02                | - Economic Sector Total                                 | 155,464,016,873.43 | 256,739,170,627.74 | 232,990,035,503.76   | 400,000,000.00           | 14,015,257,127.76               | 218,574,778,376.00      | 23,749,135,123.98  |
| 03                | - Law and Justice Sector                                |                    |                    |                      |                          |                                 |                         |                    |
| 031800000000      | - Adamawa State Judicial Service Commission             |                    |                    |                      |                          |                                 |                         |                    |
| 031801100100      | Adamawa State Judicial Service Commission               | 0.00               | 0.00               | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
| 031805100100      | High Court of Justice                                   | 13,745,170.00      | 13,494,435.00      | 26,400,000.00        | 0.00                     | 0.00                            | 26,400,000.00           | (12,905,565.00)    |
| 031805200100      | Customary Court of Appeal                               | 3,200.00           | 309,100.00         | 16,500,000.00        | 0.00                     | 0.00                            | 16,500,000.00           | (16,190,900.00)    |

## TOTAL REVENUE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code | Organisation Name                                                          | Actual<br>2023     | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|-------------------|----------------------------------------------------------------------------|--------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|                   |                                                                            | N                  | N                  | N                    | N                        | N                               | N                       | N                  |
| 031805300100      | Sharia Court of Appeal                                                     | 0.00               | 12,300.00          | 110,000.00           | 0.00                     | 0.00                            | 110,000.00              | (97,700.00)        |
| 031805500100      | Area Courts                                                                | 18,145,804.00      | 26,818,100.00      | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 26,618,100.00      |
| 031800000000      | - Adamawa State Judicial Service Commission Total                          | 31,894,174.00      | 40,633,935.00      | 43,210,000.00        | 0.00                     | 0.00                            | 43,210,000.00           | (2,576,065.00)     |
| 03                | - Law and Justice Sector Total                                             | 31,894,174.00      | 40,633,935.00      | 43,210,000.00        | 0.00                     | 0.00                            | 43,210,000.00           | (2,576,065.00)     |
| 05                | - Social Sector                                                            |                    |                    |                      |                          |                                 |                         |                    |
| 051300000000      | - Ministry of Youth & Sports Development                                   |                    |                    |                      |                          |                                 |                         |                    |
| 051300100100      | Ministry of Youth and Sports Development                                   | 28,693,644.99      | 11,154,174.19      | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | (3,845,825.81)     |
| 051300000000      | - Ministry of Youth & Sports Development Total                             | 28,693,644.99      | 11,154,174.19      | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | (3,845,825.81)     |
| 051400000000      | - Ministry of Women Affairs                                                |                    |                    |                      |                          |                                 |                         |                    |
| 051400100100      | Ministry of Women Affairs                                                  | 117,000.00         | 1,019,000.00       | 3,602,770,000.00     | 0.00                     | 3,600,000,000.00                | 2,770,000.00            | (3,601,751,000.00) |
| 051400000000      | - Ministry of Women Affairs Total                                          | 117,000.00         | 1,019,000.00       | 3,602,770,000.00     | 0.00                     | 3,600,000,000.00                | 2,770,000.00            | (3,601,751,000.00) |
| 051700000000      | - Ministry of Education and Human Capital Development                      |                    |                    |                      |                          |                                 |                         |                    |
| 051700100100      | Ministry of Education and Human Capital Development                        | 415,180,000.00     | 19,300,000.00      | 30,100,000.00        | 0.00                     | 0.00                            | 30,100,000.00           | (10,800,000.00)    |
| 051700400100      | College of Legal Studies Yola                                              | 88,900,600.00      | 111,754,655.00     | 11,750,000.00        | 0.00                     | 0.00                            | 11,750,000.00           | 100,004,655.00     |
| 051700500100      | College of Agriculture Ganye                                               | 16,682,650.00      | 22,962,000.00      | 44,460,000.00        | 0.00                     | 0.00                            | 44,460,000.00           | (21,498,000.00)    |
| 051701800100      | Adamawa State Polytechnic Yola                                             | 294,387,860.50     | 281,640,437.95     | 1,245,919,100.00     | 0.00                     | 0.00                            | 1,245,919,100.00        | (964,278,662.05)   |
| 051701900100      | College of Education Hong                                                  | 206,621,300.00     | 144,018,590.00     | 121,480,000.00       | 0.00                     | 0.00                            | 121,480,000.00          | 22,538,590.00      |
| 051702100100      | Adamawa State University Mubi                                              | 1,874,662,238.84   | 4,052,055,890.65   | 2,516,347,000.00     | 0.00                     | 0.00                            | 2,516,347,000.00        | 1,535,708,890.65   |
| 051702300100      | College of Nursing & Midwifery Yola                                        | 109,339,000.00     | 96,874,400.00      | 85,915,000.00        | 0.00                     | 0.00                            | 85,915,000.00           | 10,959,400.00      |
| 051702400100      | College of Health Technology Michika                                       | 127,713,000.00     | 100,991,000.00     | 99,275,000.00        | 0.00                     | 0.00                            | 99,275,000.00           | 1,716,000.00       |
| 051705100100      | Post Primary Schools Mgt Board                                             | 301,000.00         | 130,000.00         | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 130,000.00         |
| 051706200100      | Ministry of Tertiary and Professional Education                            | 0.00               | 0.00               | 8,500,000.00         | 0.00                     | 0.00                            | 8,500,000.00            | (8,500,000.00)     |
| 051700000000      | - Ministry of Education and Human Capital Development Total                | 3,133,787,649.34   | 4,829,726,973.60   | 4,163,746,100.00     | 0.00                     | 0.00                            | 4,163,746,100.00        | 665,980,873.60     |
| 052100000000      | - Ministry of Health and Human Services                                    |                    |                    |                      |                          |                                 |                         |                    |
| 052100100100      | Ministry of Health and Human Services                                      | 1,050,500.00       | 3,208,000.00       | 9,530,000.00         | 0.00                     | 0.00                            | 9,530,000.00            | (6,322,000.00)     |
| 052100200100      | Adamawa State Contributory Health Management Agency                        | 2,945,000.00       | 0.00               | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
| 052110200100      | Adamawa State Hospital Services Management Board                           | 304,180,186.00     | 323,872,810.00     | 600,000,000.00       | 0.00                     | 0.00                            | 600,000,000.00          | (276,127,190.00)   |
| 052110300100      | Adamawa Traditional Medicine Board                                         | 311,000.00         | 363,000.00         | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | (117,000.00)       |
| 052111300100      | Adamawa Essential Drugs Programme                                          | 39,967,442.00      | 63,390,331.00      | 40,000,000.00        | 0.00                     | 0.00                            | 40,000,000.00           | 23,390,331.00      |
| 052100000000      | - Ministry of Health and Human Services Total                              | 348,454,128.00     | 390,834,141.00     | 650,010,000.00       | 0.00                     | 0.00                            | 650,010,000.00          | (259,175,859.00)   |
| 053500000000      | - Ministry of Environment and Natural Resources Development                |                    |                    |                      |                          |                                 |                         |                    |
| 053500100100      | Ministry of Environment and Natural Resources Development                  | 6,960,000.00       | 5,400,600.00       | 22,350,000.00        | 0.00                     | 0.00                            | 22,350,000.00           | (16,949,400.00)    |
| 053500200100      | Adamawa State Environmental Protection Agency (ADSEPA)- Projects           | 0.00               | 4,508,700.00       | 24,900,000.00        | 0.00                     | 0.00                            | 24,900,000.00           | (20,391,300.00)    |
| 053500000000      | - Ministry of Environment and Natural Resources Development Total          | 6,960,000.00       | 9,909,300.00       | 47,250,000.00        | 0.00                     | 0.00                            | 47,250,000.00           | (37,340,700.00)    |
| 054400000000      | - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser             |                    |                    |                      |                          |                                 |                         |                    |
| 054400100100      | Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services | 1,740,490,000.00   | 0.00               | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
| 054400000000      | - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser Total       | 1,740,490,000.00   | 0.00               | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
| 05                | - Social Sector Total                                                      | 5,258,502,422.33   | 5,242,643,588.79   | 8,478,776,100.00     | 0.00                     | 3,600,000,000.00                | 4,878,776,100.00        | (3,236,132,511.21) |
| Grand Total       |                                                                            | 160,922,703,105.71 | 262,214,877,922.73 | 243,508,947,753.76   | 0.00                     | 17,615,257,127.76               | 225,893,690,626.00      | 18,705,930,168.97  |

## TOTAL REVENUE BY ECONOMIC CLASSIFICATION

| Economic Code                                          | Economic Description                                | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024    |
|--------------------------------------------------------|-----------------------------------------------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|---------------------|
|                                                        |                                                     | ₦                 | ₦                  | ₦                    | ₦                        | ₦                               | ₦                       | ₦                   |
| 1 - REVENUE                                            |                                                     |                   |                    |                      |                          |                                 |                         |                     |
| 11 - GOVERNMENT SHARE OF FAAC                          |                                                     |                   |                    |                      |                          |                                 |                         |                     |
| 1101 - GOVERNMENT SHARE OF FAAC                        |                                                     |                   |                    |                      |                          |                                 |                         |                     |
| 110101 - STATE GOVERNMENT SHARE OF STATUTORY REVENUES  |                                                     |                   |                    |                      |                          |                                 |                         |                     |
| 11010101                                               | Statutory Allocation                                | 31,031,254,691.44 | 14,620,681,326.07  | 68,047,186,396.00    | 0.00                     | 0.00                            | 68,047,186,396.00       | (53,426,505,069.93) |
| 110101                                                 | STATE GOVERNMENT SHARE OF STATUTORY REVENUES Total  | 31,031,254,691.44 | 14,620,681,326.07  | 68,047,186,396.00    | 0.00                     | 0.00                            | 68,047,186,396.00       | (53,426,505,069.93) |
| 110102 - STATE GOVERNMENT SHARE OF VAT                 |                                                     |                   |                    |                      |                          |                                 |                         |                     |
| 11010201                                               | Share of VAT                                        | 35,082,211,604.63 | 68,059,760,759.02  | 47,731,651,558.00    | 0.00                     | 0.00                            | 47,731,651,558.00       | 20,328,109,201.02   |
| 110102                                                 | STATE GOVERNMENT SHARE OF VAT Total                 | 35,082,211,604.63 | 68,059,760,759.02  | 47,731,651,558.00    | 0.00                     | 0.00                            | 47,731,651,558.00       | 20,328,109,201.02   |
| 110103 - STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES |                                                     |                   |                    |                      |                          |                                 |                         |                     |
| 11010301                                               | Excess Crude                                        | 675,847,155.36    | 0.00               | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00                |
| 11010302                                               | Excess Non-Oil                                      | 1,851,575,507.75  | 6,167,846,999.18   | 6,623,744,122.00     | 0.00                     | 0.00                            | 6,623,744,122.00        | (455,897,122.82)    |
| 11010303                                               | Exchange Gain                                       | 13,159,936,992.09 | 30,536,518,000.99  | 16,000,000,000.00    | 0.00                     | 0.00                            | 16,000,000,000.00       | 14,536,518,000.99   |
| 11010304                                               | Ecological/Flood Funds                              | 1,294,959,050.37  | 1,437,844,137.00   | 1,000,000,000.00     | 0.00                     | 0.00                            | 1,000,000,000.00        | 437,844,137.00      |
| 11010399                                               | Other FAAC Distributions                            | 2,924,339,482.97  | 14,901,550,715.97  | 2,214,500,000.00     | 0.00                     | 0.00                            | 2,214,500,000.00        | 12,687,050,715.97   |
| 110103                                                 | STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES Total | 19,906,658,188.54 | 53,043,759,853.14  | 25,838,244,122.00    | 0.00                     | 0.00                            | 25,838,244,122.00       | 27,205,515,731.14   |
| 1101                                                   | GOVERNMENT SHARE OF FAAC Total                      | 86,020,124,484.61 | 135,724,201,938.23 | 141,617,082,076.00   | 0.00                     | 0.00                            | 141,617,082,076.00      | (5,892,880,137.77)  |
| 11                                                     | GOVERNMENT SHARE OF FAAC Total                      | 86,020,124,484.61 | 135,724,201,938.23 | 141,617,082,076.00   | 0.00                     | 0.00                            | 141,617,082,076.00      | (5,892,880,137.77)  |
| 12 - INDEPENDENT REVENUE                               |                                                     |                   |                    |                      |                          |                                 |                         |                     |
| 1201 - TAX REVENUE                                     |                                                     |                   |                    |                      |                          |                                 |                         |                     |
| 120101 - PERSONAL TAXES                                |                                                     |                   |                    |                      |                          |                                 |                         |                     |
| 12010101                                               | Direct Assessment                                   | 99,506,124.22     | 197,903,720.80     | 200,000,000.00       | 0.00                     | 0.00                            | 200,000,000.00          | (2,096,279.20)      |
| 12010102                                               | Pay As You Earn (PAYE) Federal                      | 1,803,906,230.61  | 2,685,123,161.32   | 2,500,000,000.00     | 0.00                     | 0.00                            | 2,500,000,000.00        | 185,123,161.32      |
| 12010103                                               | Pay As You Earn (PAYE) State                        | 1,617,312,216.54  | 1,888,717,605.65   | 1,800,000,000.00     | 0.00                     | 0.00                            | 1,800,000,000.00        | 88,717,605.65       |
| 12010104                                               | Pay As You Earn (PAYE) Local Government             | 142,985,742.07    | 154,534,269.69     | 350,000,000.00       | 0.00                     | 0.00                            | 350,000,000.00          | (195,465,730.31)    |
| 12010105                                               | Pay As You Earn (PAYE) Companies                    | 1,978,974,796.82  | 3,147,962,022.99   | 2,500,000,000.00     | 0.00                     | 0.00                            | 2,500,000,000.00        | 647,962,022.99      |
| 12010106                                               | Pay As You Earn (PAYE) (A/V) Arrears                | 3,594,103,081.72  | 129,944,966.69     | 3,000,000,000.00     | 0.00                     | 0.00                            | 3,000,000,000.00        | (2,870,055,033.31)  |
| 120101                                                 | PERSONAL TAXES Total                                | 9,236,788,191.98  | 8,204,185,747.14   | 10,350,000,000.00    | 0.00                     | 0.00                            | 10,350,000,000.00       | (2,145,814,252.86)  |
| 120103 - OTHER TAXES                                   |                                                     |                   |                    |                      |                          |                                 |                         |                     |
| 12010301                                               | 5% WHT on Payment to Contractors                    | 307,026,691.74    | 469,507,791.87     | 800,000,000.00       | 0.00                     | 0.00                            | 800,000,000.00          | (330,492,208.13)    |
| 12010302                                               | 10% WHT on Rent                                     | 7,069,441.69      | 11,921,662.97      | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | (8,078,337.03)      |
| 12010303                                               | Developmental Levy - General                        | 12,439,032.00     | 12,877,310.84      | 51,000,000.00        | 0.00                     | 0.00                            | 51,000,000.00           | (38,122,689.16)     |
| 12010304                                               | Stamp Duties (State)                                | 3,357,300.00      | 5,970,343.92       | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | 970,343.92          |
| 12010305                                               | Capital Gains Tax                                   | 2,284,971.90      | 13,255,000.00      | 100,000,000.00       | 0.00                     | 0.00                            | 100,000,000.00          | (86,745,000.00)     |
| 12010306                                               | Pools Betting/Casino/Snooker                        | 9,894,802.29      | 1,129,648.98       | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | 629,648.98          |
| 12010307                                               | Produce Sales Tax                                   | 434,091,860.00    | 1,024,434,194.00   | 3,500,000,000.00     | 0.00                     | 0.00                            | 3,500,000,000.00        | (2,475,565,806.00)  |
| 12010309                                               | 2.5% Charges on Hotel and Tax                       | 1,251,723,653.58  | 3,144,151,965.56   | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 3,144,151,965.56    |
| 12010310                                               | WHT on Bank Interest                                | 1,819,215,937.67  | 2,251,981,539.40   | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 2,251,981,539.40    |
| 12010314                                               | 10% WHT on Dividend                                 | 85,761,502.90     | 1,599,005.37       | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 1,599,005.37        |
| 120103                                                 | OTHER TAXES Total                                   | 3,932,865,193.77  | 6,936,828,462.91   | 4,476,500,000.00     | 0.00                     | 0.00                            | 4,476,500,000.00        | 2,460,328,462.91    |
| 1201                                                   | TAX REVENUE Total                                   | 13,169,653,385.75 | 15,141,014,210.05  | 14,826,500,000.00    | 0.00                     | 0.00                            | 14,826,500,000.00       | 314,514,210.05      |

## TOTAL REVENUE BY ECONOMIC CLASSIFICATION

| Economic Code                     | Economic Description                                   | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------|--------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                   |                                                        | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 1202 - NON-TAX REVENUE            |                                                        |                |                |                      |                          |                                 |                         |                  |
| 120201 - LICENCES - GENERAL       |                                                        |                |                |                      |                          |                                 |                         |                  |
| 12020101                          | Driving Licenses                                       | 31,700,125.00  | 36,439,732.00  | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | (13,560,268.00)  |
| 12020102                          | Plastic Number Plate                                   | 459,700.00     | 153,800.00     | 1,500,000.00         | 0.00                     | 0.00                            | 1,500,000.00            | (1,346,200.00)   |
| 12020103                          | Fishing Licenses                                       | 629,000.00     | 1,067,500.00   | 3,000,000.00         | 0.00                     | 0.00                            | 3,000,000.00            | (1,932,500.00)   |
| 12020104                          | Wild Life Hunting Licenses                             | 316,100.00     | 231,500.00     | 150,000.00           | 0.00                     | 0.00                            | 150,000.00              | 81,500.00        |
| 12020105                          | Pools and Gaming Machines Licenses                     | 10,000.00      | 0.00           | 92,518,700.00        | 0.00                     | 0.00                            | 92,518,700.00           | (92,518,700.00)  |
| 12020106                          | Cinematography Licences                                | 0.00           | 25,000.00      | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 25,000.00        |
| 12020108                          | Operating Permit for Transport Unions                  | 55,000.00      | 740,000.00     | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 740,000.00       |
| 12020109                          | Operating Permit For Water Ways Association/ Unions    | 0.00           | 20,000.00      | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 20,000.00        |
| 12020110                          | Trade Animal Licence                                   | 0.00           | 0.00           | 100,000,000.00       | 0.00                     | 0.00                            | 100,000,000.00          | (100,000,000.00) |
| 12020111                          | Hides & Skin Loading License                           | 1,365,500.00   | 8,728,400.00   | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | 8,228,400.00     |
| 12020112                          | Meat Storage and Sales License                         | 0.00           | 0.00           | 2,500,000.00         | 0.00                     | 0.00                            | 2,500,000.00            | (2,500,000.00)   |
| 12020114                          | Hawking Permit                                         | 74,500.00      | 64,000.00      | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | (136,000.00)     |
| 12020115                          | Renewal of License to Practice                         | 72,000.00      | 80,000.00      | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | (20,000.00)      |
| 12020127                          | Fishing Permits                                        | 0.00           | 0.00           | 660,000.00           | 0.00                     | 0.00                            | 660,000.00              | (660,000.00)     |
| 12020130                          | Produce Buying/Merchant Licenses                       | 0.00           | 0.00           | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | (100,000.00)     |
| 12020132                          | Herbal Practice Permit (Full Registration)             | 84,000.00      | 160,000.00     | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | 60,000.00        |
| 12020135                          | Pool Betting & Casino Licenses/Gaming                  | 0.00           | 0.00           | 13,933,400.00        | 0.00                     | 0.00                            | 13,933,400.00           | (13,933,400.00)  |
| 12020138                          | Drivers' Licenses                                      | 42,781,009.34  | 46,950,702.00  | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 46,950,702.00    |
| 12020139                          | Patent Medicine & Drug Stores Licenses                 | 0.00           | 0.00           | 1,800,000.00         | 0.00                     | 0.00                            | 1,800,000.00            | (1,800,000.00)   |
| 12020142                          | Trade Permit Licenses                                  | 99,000.00      | 5,000.00       | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 5,000.00         |
| 12020143                          | Forest Licence, Chain Saw Licences                     | 132,800.00     | 74,500.00      | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (425,500.00)     |
| 12020145                          | Licensing of Computer Based Business Centre            | 179,790.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 12020146                          | Heavy Duty Permit                                      | 73,500.00      | 3,843,000.00   | 250,000.00           | 0.00                     | 0.00                            | 250,000.00              | 3,593,000.00     |
| 12020147                          | License for Transport Operators, Keke Rider, Buses & T | 10,729,600.00  | 15,274,400.00  | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | (725,600.00)     |
| 12020149                          | Licenses of Medicine Stores/Herbs Center               | 80,500.00      | 59,000.00      | 380,000.00           | 0.00                     | 0.00                            | 380,000.00              | (321,000.00)     |
| 12020150                          | Chemical Licence for Argo/Chem. Insecticides           | 154,000.00     | 330,000.00     | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 330,000.00       |
| 12020151                          | Registration Permit                                    | 2,240,000.00   | 60,000.00      | 1,407,500.00         | 0.00                     | 0.00                            | 1,407,500.00            | (1,347,500.00)   |
| 12020152                          | Learners Permit                                        | 1,248,550.00   | 1,192,000.00   | 1,500,000.00         | 0.00                     | 0.00                            | 1,500,000.00            | (308,000.00)     |
| 12020153                          | Hides & Skin Buyers License                            | 173,000.00     | 24,900.00      | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (475,100.00)     |
| 12020155                          | Auctioneer Licenses                                    | 0.00           | 0.00           | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | (100,000.00)     |
| 12020156                          | Environmental M/Purpose Laboratory Licenses            | 50,000.00      | 0.00           | 300,000.00           | 0.00                     | 0.00                            | 300,000.00              | (300,000.00)     |
| 12020157                          | Liquor Licenses                                        | 37,000.00      | 187,000.00     | 300,000.00           | 0.00                     | 0.00                            | 300,000.00              | (113,000.00)     |
| 12020158                          | Tambola Licence                                        | 0.00           | 0.00           | 15,000.00            | 0.00                     | 0.00                            | 15,000.00               | (15,000.00)      |
| 12020159                          | Hackney Permit                                         | 2,899,550.00   | 3,289,000.00   | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (1,711,000.00)   |
| 12020161                          | Road/Roof Rack Permit                                  | 37,000.00      | 17,500.00      | 250,000.00           | 0.00                     | 0.00                            | 250,000.00              | (232,500.00)     |
| 12020162                          | Trophy Dealer Licences                                 | 35,500.00      | 9,000.00       | 2,655,000.00         | 0.00                     | 0.00                            | 2,655,000.00            | (2,646,000.00)   |
| 12020166                          | Land Clearance Permit                                  | 0.00           | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | (200,000.00)     |
| 12020168                          | Leased Vehicle Operating Permit                        | 6,790,000.00   | 9,350,000.00   | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 9,350,000.00     |
| 12020169                          | Local Vehicle Branding Licenses                        | 1,436,100.00   | 556,400.00     | 13,530,000.00        | 0.00                     | 0.00                            | 13,530,000.00           | (12,973,600.00)  |
| 12020170                          | Premium on Mineral Licences                            | 0.00           | 0.00           | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (500,000.00)     |
| 12020171                          | Fish/Birds Commercial Feeds Sellers Licences           | 0.00           | 0.00           | 110,000.00           | 0.00                     | 0.00                            | 110,000.00              | (110,000.00)     |
| 12020172                          | Fish/Poultry/Beef Cold Room Operators Licence          | 5,000.00       | 0.00           | 220,000.00           | 0.00                     | 0.00                            | 220,000.00              | (220,000.00)     |
| 120201 - LICENCES - GENERAL Total |                                                        | 103,947,824.34 | 128,932,334.00 | 310,779,600.00       | 0.00                     | 0.00                            | 310,779,600.00          | (181,847,266.00) |
| 120204 - FEES - GENERAL           |                                                        |                |                |                      |                          |                                 |                         |                  |

## TOTAL REVENUE BY ECONOMIC CLASSIFICATION

| Economic Code | Economic Description                                      | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|---------------|-----------------------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|               |                                                           | ₦              | ₦                | ₦                    | ₦                        | ₦                               | ₦                       | ₦                  |
| 12020401      | Motor Vehicle Fees - General                              | 10,345,337.00  | 7,555,045.00     | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | (42,444,955.00)    |
| 12020402      | Timber and forest Fees                                    | 292,000.00     | 405,500.00       | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | (9,594,500.00)     |
| 12020403      | Renewal Fees - General                                    | 24,812,100.00  | 28,484,300.00    | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | 27,984,300.00      |
| 12020404      | Contract/Vetting/Procurement Fees - General               | 145,830,010.29 | 136,349,189.14   | 103,440,000.00       | 0.00                     | 0.00                            | 103,440,000.00          | 32,909,189.14      |
| 12020405      | Land/Survey/Inspection Fees - General                     | 9,948,442.60   | 15,360,947.50    | 13,200,000.00        | 0.00                     | 0.00                            | 13,200,000.00           | 2,160,947.50       |
| 12020406      | Audit/Financial Consulting Fees - General                 | 40,000.00      | 70,000.00        | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (430,000.00)       |
| 12020407      | Application/Preparation for Certificate of Occupancy Fees | 12,806,328.93  | 24,059,925.73    | 30,200,000.00        | 0.00                     | 0.00                            | 30,200,000.00           | (6,140,074.27)     |
| 12020410      | Registration Fees - General                               | 31,380,788.84  | 52,407,325.00    | 519,070,000.00       | 0.00                     | 0.00                            | 519,070,000.00          | (466,662,675.00)   |
| 12020411      | Court Fees - General                                      | 14,572,675.00  | 16,725,050.00    | 58,210,000.00        | 0.00                     | 0.00                            | 58,210,000.00           | (41,484,950.00)    |
| 12020412      | Registration of Private Schools                           | 2,540,000.00   | 16,265,000.00    | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | (3,735,000.00)     |
| 12020413      | Annual Dues                                               | 492,000.00     | 340,000.00       | 2,863,000.00         | 0.00                     | 0.00                            | 2,863,000.00            | (2,523,000.00)     |
| 12020414      | Admin Charges                                             | 0.00           | 584,000.00       | 81,518,000.00        | 0.00                     | 0.00                            | 81,518,000.00           | (80,934,000.00)    |
| 12020415      | Adapoly Ventures                                          | 8,642,745.00   | 19,753,289.00    | 56,200,000.00        | 0.00                     | 0.00                            | 56,200,000.00           | (36,446,711.00)    |
| 12020416      | Medical/Laboratory Fees - General                         | 304,488,616.00 | 410,523,910.00   | 308,750,000.00       | 0.00                     | 0.00                            | 308,750,000.00          | 101,773,910.00     |
| 12020417      | Tertiary Institution Fees - General                       | 738,052,121.78 | 822,282,088.20   | 361,206,100.00       | 0.00                     | 0.00                            | 361,206,100.00          | 461,075,988.20     |
| 12020419      | Dongle Fees                                               | 0.00           | 0.00             | 58,900,000.00        | 0.00                     | 0.00                            | 58,900,000.00           | (58,900,000.00)    |
| 12020420      | PG School Related Fees                                    | 37,490,231.00  | 54,556,797.00    | 71,000,000.00        | 0.00                     | 0.00                            | 71,000,000.00           | (16,443,203.00)    |
| 12020421      | Sports Fees                                               | 70,097,800.00  | 69,906,900.00    | 54,903,000.00        | 0.00                     | 0.00                            | 54,903,000.00           | 15,003,900.00      |
| 12020422      | SIWES Fees                                                | 300,000.00     | 19,418,500.00    | 10,250,000.00        | 0.00                     | 0.00                            | 10,250,000.00           | 9,168,500.00       |
| 12020423      | Environmental Impact Assessment Fees                      | 463,000.00     | 328,000.00       | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (4,672,000.00)     |
| 12020424      | Food and Social Services Fees                             | 974,100.00     | 655,800.00       | 3,000,000.00         | 0.00                     | 0.00                            | 3,000,000.00            | (2,344,200.00)     |
| 12020425      | Approval of Building Plans Upstairs Fees                  | 360,000.00     | 1,980,000.00     | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | (20,000.00)        |
| 12020426      | Registration of Women Groups                              | 70,000.00      | 807,000.00       | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | 707,000.00         |
| 12020427      | Yellow Cards Fees                                         | 50,186,750.00  | 38,733,300.00    | 150,000,000.00       | 0.00                     | 0.00                            | 150,000,000.00          | (111,266,700.00)   |
| 12020428      | Registration of Private Hospitals Fees                    | 147,500.00     | 1,131,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | (69,000.00)        |
| 12020429      | Special Operations Fees (Chemist)                         | 0.00           | 5,000.00         | 1,980,000.00         | 0.00                     | 0.00                            | 1,980,000.00            | (1,975,000.00)     |
| 12020430      | Nursery/Maternity Homes                                   | 276,000.00     | 760,000.00       | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (240,000.00)       |
| 12020432      | Towing of Light/ Heavy Vehicles Fees                      | 0.00           | 1,000.00         | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 1,000.00           |
| 12020433      | Defect Vehicle Inspection Fees                            | 252,000.00     | 115,000.00       | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | (985,000.00)       |
| 12020434      | Impounded Vehicle Packing Fees                            | 490,000.00     | 289,000.00       | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | (811,000.00)       |
| 12020437      | Light Vehicle Inspection Fatal/Minor Fees                 | 2,000.00       | 0.00             | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | (100,000.00)       |
| 12020438      | Heavy Duty Accident Inspection Fatal/Minor Fees           | 3,000.00       | 0.00             | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (500,000.00)       |
| 12020441      | Fire Safety Inspections Fees                              | 2,104,850.00   | 2,430,500.00     | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | (769,500.00)       |
| 12020442      | Printing Fees - General                                   | 2,427,030.00   | 2,535,870.00     | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | (7,464,130.00)     |
| 12020443      | Processing Fees and Certificate Evaluation                | 189,100.00     | 1,082,000.00     | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 1,082,000.00       |
| 12020444      | Application Fees Produce Merchants                        | 0.00           | 0.00             | 11,000.00            | 0.00                     | 0.00                            | 11,000.00               | (11,000.00)        |
| 12020445      | Grading Fees                                              | 7,971,350.00   | 6,356,100.00     | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | 1,356,100.00       |
| 12020447      | Sign Bill Board and Adverts                               | 2,412,000.00   | 740,000.00       | 11,100,000.00        | 0.00                     | 0.00                            | 11,100,000.00           | (10,360,000.00)    |
| 12020449      | Livestock Farms/Firm Inspection Fees                      | 0.00           | 13,000.00        | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (987,000.00)       |
| 12020450      | Filling Station Permit                                    | 0.00           | 75,000.00        | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (4,925,000.00)     |
| 12020451      | Approval of Building Plans                                | 13,190,545.00  | 16,268,025.00    | 10,418,000.00        | 0.00                     | 0.00                            | 10,418,000.00           | 5,850,025.00       |
| 12020452      | Mast Installation Base                                    | 20,661,330.00  | 1,200,000.00     | 5,000.00             | 0.00                     | 0.00                            | 5,000.00                | 1,195,000.00       |
| 12020453      | Street Naming and House Numbering                         | 500,000.00     | 845,000.00       | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | (19,155,000.00)    |
| 12020454      | Search Fees                                               | 3,804,500.00   | 12,010,000.00    | 8,800,000.00         | 0.00                     | 0.00                            | 8,800,000.00            | 3,210,000.00       |
| 12020455      | Beacon Placement Fees                                     | 1,192,000.00   | 3,019,900.00     | 3,630,000.00         | 0.00                     | 0.00                            | 3,630,000.00            | (610,100.00)       |
| 12020456      | Slaughter Premises Fees                                   | 3,423,650.00   | 5,236,250.00     | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | (4,763,750.00)     |
| 12020457      | Meat Inspection Fees                                      | 0.00           | 0.00             | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (500,000.00)       |
| 12020458      | Trade Animal Fees                                         | 607,389,785.53 | 1,190,845,129.44 | 3,000,000,000.00     | 0.00                     | 0.00                            | 3,000,000,000.00        | (1,809,154,870.56) |



## TOTAL REVENUE BY ECONOMIC CLASSIFICATION

| Economic Code                  | Economic Description                                          | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|--------------------------------|---------------------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|                                |                                                               | ₦                | ₦                | ₦                    | ₦                        | ₦                               | ₦                       | ₦                  |
| 12020459                       | Boarding/Lodging Fees                                         | 4,653,000.00     | 12,450,000.00    | 8,595,000.00         | 0.00                     | 0.00                            | 8,595,000.00            | 3,855,000.00       |
| 12020460                       | Laboratory/Workshop/X-Ray and Others                          | 4,922,000.00     | 4,965,500.00     | 4,250,000.00         | 0.00                     | 0.00                            | 4,250,000.00            | 715,500.00         |
| 12020461                       | Accommodation Fees                                            | 101,415,500.00   | 108,600,000.00   | 80,185,000.00        | 0.00                     | 0.00                            | 80,185,000.00           | 28,415,000.00      |
| 12020462                       | Educational Visit Fees                                        | 23,104,000.00    | 17,987,500.00    | 21,425,000.00        | 0.00                     | 0.00                            | 21,425,000.00           | (3,437,500.00)     |
| 12020464                       | Daily toll Ticket Fees                                        | 3,753,695.00     | 13,048,140.00    | 5,200,000.00         | 0.00                     | 0.00                            | 5,200,000.00            | 7,848,140.00       |
| 12020465                       | Loading & off Loading Fees                                    | 2,506,630.00     | 5,974,620.00     | 4,600,000.00         | 0.00                     | 0.00                            | 4,600,000.00            | 1,374,620.00       |
| 12020466                       | Facility Fees                                                 | 33,944,988.80    | 44,944,893.00    | 59,603,000.00        | 0.00                     | 0.00                            | 59,603,000.00           | (14,658,107.00)    |
| 12020468                       | Transfer of Ownership Fees                                    | 2,408,750.00     | 2,502,775.00     | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (2,497,225.00)     |
| 12020469                       | Certificate of Road Worthiness Fees                           | 24,387,825.00    | 25,887,425.00    | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 15,887,425.00      |
| 12020470                       | Water Rates                                                   | 3,014,200.00     | 1,946,000.00     | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (3,054,000.00)     |
| 12020471                       | Identity Card Fees [ID]                                       | 8,220,000.00     | 0.00             | 16,360,000.00        | 0.00                     | 0.00                            | 16,360,000.00           | (16,360,000.00)    |
| 12020472                       | Student Levy                                                  | 43,422,000.00    | 36,738,750.00    | 41,120,000.00        | 0.00                     | 0.00                            | 41,120,000.00           | (4,381,250.00)     |
| 12020473                       | Charges on State Government Contract                          | 0.00             | 0.00             | 600,000,000.00       | 0.00                     | 0.00                            | 600,000,000.00          | (600,000,000.00)   |
| 12020474                       | Hotel Guest Service Charge                                    | 2,210,080.67     | 3,132,215.63     | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | (8,867,784.37)     |
| 12020479                       | Land Demarcation Fee (Split Charge)                           | 0.00             | 0.00             | 1,500,000.00         | 0.00                     | 0.00                            | 1,500,000.00            | (1,500,000.00)     |
| 12020480                       | Building Conversion Fee (Change of Purpose Fee)               | 0.00             | 0.00             | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (1,000,000.00)     |
| 12020481                       | Payment Advise on Certificates                                | 7,340,342.15     | 15,873,500.00    | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 15,873,500.00      |
| 12020482                       | Application Fees/Consent Letter                               | 0.00             | 1,680,000.00     | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | 680,000.00         |
| 12020483                       | Toll Gate Fees                                                | 0.00             | 0.00             | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | (15,000,000.00)    |
| 12020484                       | Fish/Birds Farms Hatchery/Products Movement Fees              | 0.00             | 0.00             | 2,100,000.00         | 0.00                     | 0.00                            | 2,100,000.00            | (2,100,000.00)     |
| 12020485                       | Registration of Hotel Fees                                    | 80,000.00        | 850,000.00       | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (4,150,000.00)     |
| 12020486                       | Registration/Renewal of Cultural Association/Waste Collectors | 87,000.00        | 222,000.00       | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | (1,778,000.00)     |
| 12020487                       | Tenement Certificate of Occupancy Fee                         | 9,577,000.00     | 10,406,000.00    | 3,000,000.00         | 0.00                     | 0.00                            | 3,000,000.00            | 7,406,000.00       |
| 120204 - FEES - GENERAL Total  |                                                               | 2,405,668,698.59 | 3,289,718,959.64 | 5,970,392,100.00     | 0.00                     | 0.00                            | 5,970,392,100.00        | (2,680,673,140.36) |
| 120205 - FINES - GENERAL       |                                                               |                  |                  |                      |                          |                                 |                         |                    |
| 12020501                       | Penalty for offences - General                                | 558,191.42       | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
| 12020505                       | Road Traffic (Misc. Off)                                      | 1,071,284.60     | 0.00             | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | (200,000.00)       |
| 12020506                       | Change of Course                                              | 0.00             | 0.00             | 11,000,000.00        | 0.00                     | 0.00                            | 11,000,000.00           | (11,000,000.00)    |
| 12020508                       | Sanitation Fine                                               | 4,679,500.00     | 3,848,900.00     | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | (6,151,100.00)     |
| 12020509                       | Gully Emptier Fine                                            | 0.00             | 4,000.00         | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (4,996,000.00)     |
| 12020510                       | Stray Animal Fine                                             | 0.00             | 0.00             | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (500,000.00)       |
| 12020511                       | Court Fine                                                    | 17,321,499.00    | 23,908,885.00    | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 21,508,885.00      |
| 12020512                       | Fine For Harmful Ecosystem Activities                         | 0.00             | 1,936,824.06     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 736,824.06         |
| 12020513                       | Firewood/Charcoal Rates Fine                                  | 0.00             | 0.00             | 300,000.00           | 0.00                     | 0.00                            | 300,000.00              | (300,000.00)       |
| 12020514                       | Forest De-Reservation Fine                                    | 0.00             | 0.00             | 1,700,000.00         | 0.00                     | 0.00                            | 1,700,000.00            | (1,700,000.00)     |
| 120205 - FINES - GENERAL Total |                                                               | 23,630,475.02    | 29,698,609.06    | 32,300,000.00        | 0.00                     | 0.00                            | 32,300,000.00           | (2,601,390.94)     |
| 120206 - SALES - GENERAL       |                                                               |                  |                  |                      |                          |                                 |                         |                    |
| 12020603                       | Sales of ID Cards                                             | 19,757,500.00    | 21,287,450.00    | 8,794,000.00         | 0.00                     | 0.00                            | 8,794,000.00            | 12,493,450.00      |
| 12020609                       | Proceeds from Sales of Farm Produce                           | 1,722,800.00     | 1,441,000.00     | 2,600,000.00         | 0.00                     | 0.00                            | 2,600,000.00            | (1,159,000.00)     |
| 12020612                       | Proceeds from Sales of Drugs and Medications                  | 4,009,420.00     | 3,000,250.00     | 250,000,000.00       | 0.00                     | 0.00                            | 250,000,000.00          | (246,999,750.00)   |
| 12020616                       | Sales of Admission Forms                                      | 64,860,525.00    | 55,931,800.00    | 21,250,000.00        | 0.00                     | 0.00                            | 21,250,000.00           | 34,681,800.00      |
| 12020619                       | Sales of Products                                             | 0.00             | 150,000.00       | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 150,000.00         |
| 12020622                       | Sales of Transfer of Service Forms                            | 39,000.00        | 467,825.00       | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | 367,825.00         |
| 12020625                       | Sales of Stationeries & School Directory                      | 365,000.00       | 20,000.00        | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 20,000.00          |
| 12020626                       | Sales of Application Forms for Private Schools                | 2,275,000.00     | 3,015,000.00     | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | (6,985,000.00)     |
| 12020629                       | Sales of Application Forms                                    | 4,528,000.00     | 85,000.00        | 6,437,000.00         | 0.00                     | 0.00                            | 6,437,000.00            | (6,352,000.00)     |

## TOTAL REVENUE BY ECONOMIC CLASSIFICATION

| Economic Code                  | Economic Description                                         | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------|--------------------------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                |                                                              | ₦              | ₦                | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 12020630                       | Sales of Seedlings                                           | 212,000.00     | 4,772,100.00     | 5,400,000.00         | 0.00                     | 0.00                            | 5,400,000.00            | (627,900.00)     |
| 12020631                       | Cottage Industries Sales                                     | 0.00           | 0.00             | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (1,000,000.00)   |
| 12020632                       | Sales of Publications                                        | 404,900.00     | 461,640.00       | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (538,360.00)     |
| 12020633                       | Sales of Newspapers                                          | 548,500.00     | 326,300.00       | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | (473,700.00)     |
| 12020638                       | Sales of Employment Forms                                    | 0.00           | 130,000.00       | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (370,000.00)     |
| 12020639                       | Sales of In Service Form                                     | 131,000.00     | 130,000.00       | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | 30,000.00        |
| 12020644                       | Student I.D Card                                             | 0.00           | 5,126,000.00     | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 5,126,000.00     |
| 12020646                       | Student Hand Book                                            | 9,773,000.00   | 14,847,000.00    | 9,950,000.00         | 0.00                     | 0.00                            | 9,950,000.00            | 4,897,000.00     |
| 12020648                       | Sales of In-Services Training Forms                          | 72,000.00      | 26,600.00        | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | (13,400.00)      |
| 12020649                       | Sales of Retirement Forms                                    | 357,700.00     | 315,700.00       | 350,000.00           | 0.00                     | 0.00                            | 350,000.00              | (34,300.00)      |
| 12020650                       | Sales of Shops/Stores                                        | 3,505,000.00   | 3,015,000.00     | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 3,015,000.00     |
| 12020651                       | Sales of Drugs                                               | 42,912,442.00  | 63,390,331.00    | 40,000,000.00        | 0.00                     | 0.00                            | 40,000,000.00           | 23,390,331.00    |
| 12020653                       | Sales of Forms                                               | 0.00           | 0.00             | 30,000,000.00        | 0.00                     | 0.00                            | 30,000,000.00           | (30,000,000.00)  |
| 120206 - SALES - GENERAL Total |                                                              | 155,473,787.00 | 177,938,996.00   | 388,321,000.00       | 0.00                     | 0.00                            | 388,321,000.00          | (210,382,004.00) |
| 120207 - EARNINGS -GENERAL     |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 12020703                       | Earnings from Hire of Plants & Equipment                     | 0.00           | 505,000.00       | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 505,000.00       |
| 12020709                       | Earnings from Tourism/Culture/Arts Centres                   | 0.00           | 0.00             | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | (1,100,000.00)   |
| 12020711                       | Earnings from Commercial Activities                          | 0.00           | 0.00             | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | (2,000,000.00)   |
| 12020716                       | Earnings from Amusement Parks                                | 605,000.00     | 450,400.00       | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | (1,549,600.00)   |
| 12020717                       | Earnings from Hotels                                         | 879,700.00     | 685,000.00       | 25,000,000.00        | 0.00                     | 0.00                            | 25,000,000.00           | (24,315,000.00)  |
| 12020720                       | Programme Sponsorship                                        | 0.00           | 0.00             | 9,000,000.00         | 0.00                     | 0.00                            | 9,000,000.00            | (9,000,000.00)   |
| 12020721                       | Earnings from Advertisement and Announcement                 | 20,627,700.08  | 20,209,847.11    | 35,294,850.00        | 0.00                     | 0.00                            | 35,294,850.00           | (15,085,002.89)  |
| 12020722                       | Earnings from State Cultural Troupes                         | 145,000.00     | 118,000.00       | 250,000.00           | 0.00                     | 0.00                            | 250,000.00              | (132,000.00)     |
| 12020723                       | Earnings from Gate Takings                                   | 90,000.00      | 270,000.00       | 550,000.00           | 0.00                     | 0.00                            | 550,000.00              | (280,000.00)     |
| 12020725                       | Retained Earnings on Collection                              | 591,906,274.53 | 1,045,219,013.16 | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 1,045,219,013.16 |
| 12020729                       | Earnings from 5% ADSUCONS Services (Remittance)              | 3,568,803.53   | 5,956,636.84     | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | (44,043,363.16)  |
| 12020730                       | Earnings from Medical Lab Test                               | 8,732,500.00   | 13,108,900.00    | 22,800,000.00        | 0.00                     | 0.00                            | 22,800,000.00           | (9,691,100.00)   |
| 12020733                       | Tractor Hiring Services                                      | 8,948,000.00   | 17,986,351.00    | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | 16,986,351.00    |
| 12020734                       | Sundry/Other Earnings                                        | 0.00           | 0.00             | 34,000,000.00        | 0.00                     | 0.00                            | 34,000,000.00           | (34,000,000.00)  |
| 12020736                       | Earnings from Entrepreneurship Development Center            | 27,888,500.00  | 25,092,000.00    | 43,500,000.00        | 0.00                     | 0.00                            | 43,500,000.00           | (18,408,000.00)  |
| 12020737                       | Income from Adsu Farm                                        | 2,881,300.00   | 13,669,900.00    | 7,000,000.00         | 0.00                     | 0.00                            | 7,000,000.00            | 6,669,900.00     |
| 12020738                       | Earnings from Portal Access/Maintenance                      | 36,009,500.00  | 47,490,500.00    | 69,500,000.00        | 0.00                     | 0.00                            | 69,500,000.00           | (22,009,500.00)  |
| 12020740                       | Earnings from Hiring of Academic Gown                        | 1,657,000.00   | 4,448,000.00     | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,448,000.00     |
| 12020741                       | Earnings from Other Staff School Activities                  | 117,465,355.43 | 88,441,300.00    | 41,190,000.00        | 0.00                     | 0.00                            | 41,190,000.00           | 47,251,300.00    |
| 12020744                       | Earning from Net Service                                     | 559,500.00     | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 12020746                       | Trip Charges - Company Vehicles (CV)                         | 40,276,900.00  | 4,450,300.00     | 25,753,000.00        | 0.00                     | 0.00                            | 25,753,000.00           | (21,302,700.00)  |
| 12020747                       | Trip Charges - Local Vehicles (LV)                           | 41,698,000.00  | 29,649,850.00    | 65,672,000.00        | 0.00                     | 0.00                            | 65,672,000.00           | (36,022,150.00)  |
| 12020751                       | Government Share from Cooperative Proceeds                   | 613,000.00     | 700,000.00       | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 700,000.00       |
| 12020752                       | Earnings From Commercial News                                | 345,000.00     | 637,000.00       | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 637,000.00       |
| 12020754                       | Programme Sponsorship                                        | 8,651,579.32   | 6,578,474.14     | 6,698,300.00         | 0.00                     | 0.00                            | 6,698,300.00            | (119,825.86)     |
| 12020755                       | Public Announcement & Jingles                                | 6,709,750.00   | 7,456,000.00     | 7,443,000.00         | 0.00                     | 0.00                            | 7,443,000.00            | 13,000.00        |
| 12020765                       | Earning from Compensation of Relocation for Road Project CRO | 1,102,801.12   | 634,395.08       | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | 134,395.08       |
| 12020768                       | Motor Transport Hire                                         | 18,000.00      | 19,500.00        | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 19,500.00        |
| 12020770                       | Ribadu Sq. Hire of Open Air Space                            | 1,180,000.00   | 1,180,000.00     | 55,000.00            | 0.00                     | 0.00                            | 55,000.00               | 1,125,000.00     |
| 12020775                       | Earnings from Beer Parlour                                   | 1,100,000.00   | 95,000.00        | 5,200,000.00         | 0.00                     | 0.00                            | 5,200,000.00            | (5,105,000.00)   |
| 12020776                       | Earnings from School Properties/Private Shops                | 30,771,887.85  | 12,797,391.42    | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 12,797,391.42    |
| 12020777                       | Earnings From Leases of Quarry                               | 0.00           | 130,000.00       | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 130,000.00       |

## TOTAL REVENUE BY ECONOMIC CLASSIFICATION

| Economic Code                                         | Economic Description                   | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|-------------------------------------------------------|----------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|                                                       |                                        | ₦                 | ₦                 | ₦                    | ₦                        | ₦                               | ₦                       | ₦                  |
| 120207 - EARNINGS - GENERAL Total                     |                                        | 954,431,051.86    | 1,347,978,758.75  | 457,506,150.00       | 0.00                     | 0.00                            | 457,506,150.00          | 890,472,608.75     |
| 120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL       |                                        |                   |                   |                      |                          |                                 |                         |                    |
| 12020801                                              | Rent on Govt. Quarters                 | 5,475,345.50      | 6,757,688.95      | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 6,757,688.95       |
| 12020813                                              | Rent on Government Shops/Plaza         | 167,388,500.00    | 62,135,858.00     | 114,657,300.00       | 0.00                     | 0.00                            | 114,657,300.00          | (52,521,442.00)    |
| 12020819                                              | Rent of University Property            | 0.00              | 0.00              | 1,800,000.00         | 0.00                     | 0.00                            | 1,800,000.00            | (1,800,000.00)     |
| 12020820                                              | Rent from Housing Estate               | 0.00              | 0.00              | 10,441,400.00        | 0.00                     | 0.00                            | 10,441,400.00           | (10,441,400.00)    |
| 12020822                                              | Rent on House                          | 0.00              | 0.00              | 35,400,000.00        | 0.00                     | 0.00                            | 35,400,000.00           | (35,400,000.00)    |
| 12020826                                              | Renting of Market Shops (JSC)          | 12,175,200.00     | 3,292,250.00      | 11,000.00            | 0.00                     | 0.00                            | 11,000.00               | 3,281,250.00       |
| 12020827                                              | Rent on Government Shops               | 0.00              | 50,665,000.00     | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 50,665,000.00      |
| 12020830                                              | Rent of Park/Building Structures/Halls | 600,000.00        | 652,999.98        | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (347,000.02)       |
| 120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL Total |                                        | 185,639,045.50    | 123,503,796.93    | 163,309,700.00       | 0.00                     | 0.00                            | 163,309,700.00          | (39,805,903.07)    |
| 120209 - RENT ON LAND & OTHERS - GENERAL              |                                        |                   |                   |                      |                          |                                 |                         |                    |
| 12020901                                              | Rent on Govt. Land                     | 2,794,606.40      | 3,842,986.59      | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | (11,157,013.41)    |
| 12020907                                              | Ground Rent                            | 31,662,385.38     | 37,969,424.71     | 61,500,000.00        | 0.00                     | 0.00                            | 61,500,000.00           | (23,530,575.29)    |
| 12020909                                              | Rent on Mining Lease                   | 1,260,000.00      | 2,710,000.00      | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | (12,290,000.00)    |
| 120209 - RENT ON LAND & OTHERS - GENERAL Total        |                                        | 35,716,991.78     | 44,522,411.30     | 91,500,000.00        | 0.00                     | 0.00                            | 91,500,000.00           | (46,977,588.70)    |
| 120210 - REPAYMENTS - GENERAL                         |                                        |                   |                   |                      |                          |                                 |                         |                    |
| 12021007                                              | Unspecified Revenue Arrears            | 32,024,156.00     | 14,939,005.83     | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 14,939,005.83      |
| 120210 - REPAYMENTS - GENERAL Total                   |                                        | 32,024,156.00     | 14,939,005.83     | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 14,939,005.83      |
| 120211 - INVESTMENT INCOME                            |                                        |                   |                   |                      |                          |                                 |                         |                    |
| 12021106                                              | Dividends - N.N.D.C. Kaduna            | 4,560.00          | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
| 120211 - INVESTMENT INCOME Total                      |                                        | 4,560.00          | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
| 120212 - INTEREST EARNED                              |                                        |                   |                   |                      |                          |                                 |                         |                    |
| 12021210                                              | Bank Interest                          | 0.00              | 3,737.00          | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 3,737.00           |
| 120212 - INTEREST EARNED Total                        |                                        | 0.00              | 3,737.00          | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 3,737.00           |
| 1202 - NON-TAX REVENUE Total                          |                                        | 3,896,536,590.09  | 5,157,236,608.51  | 7,414,108,550.00     | 0.00                     | 0.00                            | 7,414,108,550.00        | (2,256,871,941.49) |
| 12 - INDEPENDENT REVENUE Total                        |                                        | 17,066,189,975.84 | 20,298,250,818.56 | 22,240,608,550.00    | 0.00                     | 0.00                            | 22,240,608,550.00       | (1,942,357,731.44) |
| 13 - AID AND GRANTS                                   |                                        |                   |                   |                      |                          |                                 |                         |                    |
| 1301 - AID                                            |                                        |                   |                   |                      |                          |                                 |                         |                    |
| 130102 - FOREIGN AID                                  |                                        |                   |                   |                      |                          |                                 |                         |                    |
| 13010202                                              | Capital Foreign Aid                    | 0.00              | 0.00              | 3,600,000,000.00     | 0.00                     | 3,600,000,000.00                | 0.00                    | (3,600,000,000.00) |
| 130102 - FOREIGN AID Total                            |                                        | 0.00              | 0.00              | 3,600,000,000.00     | 0.00                     | 3,600,000,000.00                | 0.00                    | (3,600,000,000.00) |
| 1301 - AID Total                                      |                                        | 0.00              | 0.00              | 3,600,000,000.00     | 0.00                     | 3,600,000,000.00                | 0.00                    | (3,600,000,000.00) |
| 1302 - GRANTS                                         |                                        |                   |                   |                      |                          |                                 |                         |                    |
| 130201 - DOMESTIC GRANTS                              |                                        |                   |                   |                      |                          |                                 |                         |                    |
| 13020102                                              | Capital Domestic Grants                | 20,274,970,864.95 | 74,192,425,165.94 | 34,100,000,000.00    | 400,000,000.00           | 32,000,000,000.00               | 1,700,000,000.00        | 40,092,425,165.94  |
| 130201 - DOMESTIC GRANTS Total                        |                                        | 20,274,970,864.95 | 74,192,425,165.94 | 34,100,000,000.00    | 400,000,000.00           | 32,000,000,000.00               | 1,700,000,000.00        | 40,092,425,165.94  |

## TOTAL REVENUE BY ECONOMIC CLASSIFICATION

| Economic Code                                          | Economic Description                                        | Actual<br>2023     | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|--------------------------------------------------------|-------------------------------------------------------------|--------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|                                                        |                                                             | ₦                  | ₦                  | ₦                    | ₦                        | ₦                               | ₦                       | ₦                  |
| 130202 - FOREIGN GRANTS                                |                                                             |                    |                    |                      |                          |                                 |                         |                    |
| 13020202                                               | Capital Foreign Grants                                      | 7,561,417,780.30   | 0.00               | 1,055,000,000.00     | 0.00                     | 0.00                            | 1,055,000,000.00        | (1,055,000,000.00) |
| 130202 - FOREIGN GRANTS Total                          |                                                             | 7,561,417,780.30   | 0.00               | 1,055,000,000.00     | 0.00                     | 0.00                            | 1,055,000,000.00        | (1,055,000,000.00) |
| 1302 - GRANTS Total                                    |                                                             | 27,836,388,645.25  | 74,192,425,165.94  | 35,155,000,000.00    | 400,000,000.00           | 32,000,000,000.00               | 2,755,000,000.00        | 39,037,425,165.94  |
| 13 - AID AND GRANTS Total                              |                                                             | 27,836,388,645.25  | 74,192,425,165.94  | 38,755,000,000.00    | 400,000,000.00           | 35,600,000,000.00               | 2,755,000,000.00        | 35,437,425,165.94  |
| 14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS            |                                                             |                    |                    |                      |                          |                                 |                         |                    |
| 1403 - LOANS/ BORROWINGS RECEIPT                       |                                                             |                    |                    |                      |                          |                                 |                         |                    |
| 140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT            |                                                             |                    |                    |                      |                          |                                 |                         |                    |
| 14030101                                               | Domestic Loans/ Borrowings from Financial Institutions      | 30,000,000,000.00  | 32,000,000,000.00  | 39,196,257,127.76    | 600,000,000.00           | (17,984,742,872.24)             | 56,581,000,000.00       | (7,196,257,127.76) |
| 140301 - DOMESTIC LOANS/ BORROWINGS RECEIPT Total      |                                                             | 30,000,000,000.00  | 32,000,000,000.00  | 39,196,257,127.76    | 600,000,000.00           | (17,984,742,872.24)             | 56,581,000,000.00       | (7,196,257,127.76) |
| 140302 - INTERNATIONAL LOANS/ BORROWINGS RECEIPT       |                                                             |                    |                    |                      |                          |                                 |                         |                    |
| 14030201                                               | International Loans/ Borrowings from Financial Institutions | 0.00               | 0.00               | 500,000,000.00       | 0.00                     | 0.00                            | 500,000,000.00          | (500,000,000.00)   |
| 14030202                                               | International Loans/Borrowings from Government Entities     | 0.00               | 0.00               | 1,200,000,000.00     | (1,000,000,000.00)       | 0.00                            | 2,200,000,000.00        | (1,200,000,000.00) |
| 140302 - INTERNATIONAL LOANS/ BORROWINGS RECEIPT Total |                                                             | 0.00               | 0.00               | 1,700,000,000.00     | (1,000,000,000.00)       | 0.00                            | 2,700,000,000.00        | (1,700,000,000.00) |
| 1403 - LOANS/ BORROWINGS RECEIPT Total                 |                                                             | 30,000,000,000.00  | 32,000,000,000.00  | 40,896,257,127.76    | (400,000,000.00)         | (17,984,742,872.24)             | 59,281,000,000.00       | (8,896,257,127.76) |
| 14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS Total      |                                                             | 30,000,000,000.00  | 32,000,000,000.00  | 40,896,257,127.76    | (400,000,000.00)         | (17,984,742,872.24)             | 59,281,000,000.00       | (8,896,257,127.76) |
| Grand Total                                            |                                                             | 160,922,703,105.71 | 262,214,877,922.73 | 243,508,947,753.76   | 0.00                     | 17,615,257,127.76               | 225,893,690,626.00      | 18,705,930,168.97  |

# Schedule of Recurrent Revenue

## RECURRENT REVENUE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                      | Organisation Name                                   | Actual<br>2023           | Actual<br>2024            | Final Budget<br>2024      | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024   | Variance<br>2024          |
|------------------------------------------------------------------------|-----------------------------------------------------|--------------------------|---------------------------|---------------------------|--------------------------|---------------------------------|---------------------------|---------------------------|
|                                                                        |                                                     | ₦                        | ₦                         | ₦                         | ₦                        | ₦                               | ₦                         | ₦                         |
| <b>01 - Administration Sector</b>                                      |                                                     |                          |                           |                           |                          |                                 |                           |                           |
| <b>011100000000 - Governor's Office</b>                                |                                                     |                          |                           |                           |                          |                                 |                           |                           |
| 011101000100                                                           | Bureau for Public Procurement                       | 125,701,626.55           | 150,484,014.95            | 120,000,000.00            | 0.00                     | 0.00                            | 120,000,000.00            | 30,484,014.95             |
| 011101800100                                                           | Security and Special Services Department            | 2,104,850.00             | 2,430,500.00              | 3,200,000.00              | 0.00                     | 0.00                            | 3,200,000.00              | (769,500.00)              |
| <b>011100000000 - Governor's Office Total</b>                          |                                                     | <b>127,806,476.55</b>    | <b>152,914,514.95</b>     | <b>123,200,000.00</b>     | <b>0.00</b>              | <b>0.00</b>                     | <b>123,200,000.00</b>     | <b>29,714,514.95</b>      |
| <b>012300000000 - Ministry of Information and Strategy</b>             |                                                     |                          |                           |                           |                          |                                 |                           |                           |
| 012300100100                                                           | Ministry of Information and Strategy                | -                        | -                         | 7,422,500.00              | 0.00                     | 0.00                            | 7,422,500.00              | (7,422,500.00)            |
| 012300300100                                                           | Adamawa Television Corporation                      | 10,933,345.00            | 10,113,000.00             | 18,013,650.00             | 0.00                     | 0.00                            | 18,013,650.00             | (7,900,650.00)            |
| 012300400100                                                           | Adamawa Broadcasting Corporation                    | 8,370,684.40             | 6,621,742.42              | 13,000,000.00             | 0.00                     | 0.00                            | 13,000,000.00             | (6,378,257.58)            |
| 012301300100                                                           | Government Printing Press                           | 2,831,930.00             | 2,997,510.00              | 11,000,000.00             | 0.00                     | 0.00                            | 11,000,000.00             | (8,002,490.00)            |
| 012305500100                                                           | Adamawa Press Limited                               | 17,578,500.00            | 18,472,878.83             | 22,800,000.00             | 0.00                     | 0.00                            | 22,800,000.00             | (4,327,121.17)            |
| <b>012300000000 - Ministry of Information and Strategy Total</b>       |                                                     | <b>39,714,459.40</b>     | <b>38,205,131.25</b>      | <b>72,236,150.00</b>      | <b>0.00</b>              | <b>0.00</b>                     | <b>72,236,150.00</b>      | <b>(34,031,018.75)</b>    |
| <b>012500000000 - Office of the Head of Service</b>                    |                                                     |                          |                           |                           |                          |                                 |                           |                           |
| 012500500100                                                           | Establishment and Training Department               | 729,700.00               | 842,300.00                | 1,390,000.00              | 0.00                     | 0.00                            | 1,390,000.00              | (547,700.00)              |
| <b>012500000000 - Office of the Head of Service Total</b>              |                                                     | <b>729,700.00</b>        | <b>842,300.00</b>         | <b>1,390,000.00</b>       | <b>0.00</b>              | <b>0.00</b>                     | <b>1,390,000.00</b>       | <b>(547,700.00)</b>       |
| <b>014700000000 - Civil Service Commission (CSC)</b>                   |                                                     |                          |                           |                           |                          |                                 |                           |                           |
| 014700100100                                                           | Civil Service Commission                            | 39,000.00                | 467,825.00                | 100,000.00                | 0.00                     | 0.00                            | 100,000.00                | 367,825.00                |
| <b>014700000000 - Civil Service Commission (CSC) Total</b>             |                                                     | <b>39,000.00</b>         | <b>467,825.00</b>         | <b>100,000.00</b>         | <b>0.00</b>              | <b>0.00</b>                     | <b>100,000.00</b>         | <b>367,825.00</b>         |
| <b>01 - Administration Sector Total</b>                                |                                                     | <b>168,289,635.95</b>    | <b>192,429,771.20</b>     | <b>196,926,150.00</b>     | <b>0.00</b>              | <b>0.00</b>                     | <b>196,926,150.00</b>     | <b>(4,496,378.80)</b>     |
| <b>02 - Economic Sector</b>                                            |                                                     |                          |                           |                           |                          |                                 |                           |                           |
| <b>021500000000 - Ministry of Agriculture</b>                          |                                                     |                          |                           |                           |                          |                                 |                           |                           |
| 021500100100                                                           | Ministry of Agriculture                             | 442,258,210.00           | 1,031,210,294.00          | 3,505,511,000.00          | 0.00                     | 0.00                            | 3,505,511,000.00          | (2,474,300,706.00)        |
| 021510300100                                                           | Adamawa Agricultural Mechanization Authority        | -                        | -                         | -                         | 0.00                     | 0.00                            | -                         | 0.00                      |
| <b>021500000000 - Ministry of Agriculture Total</b>                    |                                                     | <b>442,258,210.00</b>    | <b>1,031,210,294.00</b>   | <b>3,505,511,000.00</b>   | <b>0.00</b>              | <b>0.00</b>                     | <b>3,505,511,000.00</b>   | <b>(2,474,300,706.00)</b> |
| <b>022000000000 - Ministry of Finance</b>                              |                                                     |                          |                           |                           |                          |                                 |                           |                           |
| 022000100100                                                           | Ministry of Finance                                 | 162,521,460.00           | 62,139,595.00             | 100,000,000.00            | 0.00                     | 0.00                            | 100,000,000.00            | (37,860,405.00)           |
| 022000700100                                                           | Office of the Accountant General                    | 86,020,124,484.61        | 135,724,201,938.23        | 141,617,082,076.00        | 0.00                     | 0.00                            | 141,617,082,076.00        | (5,892,880,137.77)        |
| 022000800100                                                           | Board of Internal Revenue                           | 12,187,235,066.44        | 12,134,555,390.65         | 11,545,652,100.00         | 0.00                     | 0.00                            | 11,545,652,100.00         | 588,903,290.65            |
| <b>022000000000 - Ministry of Finance Total</b>                        |                                                     | <b>98,369,881,011.06</b> | <b>147,920,896,923.88</b> | <b>153,262,734,176.00</b> | <b>0.00</b>              | <b>0.00</b>                     | <b>153,262,734,176.00</b> | <b>(5,341,837,252.12)</b> |
| <b>022200000000 - Ministry of Commerce, Trade and Industries</b>       |                                                     |                          |                           |                           |                          |                                 |                           |                           |
| 022200100100                                                           | Ministry of Commerce                                | 25,112,390.00            | 31,776,550.00             | 63,200,000.00             | 0.00                     | 0.00                            | 63,200,000.00             | (31,423,450.00)           |
| 022201800100                                                           | Adamawa Investment and Property Development Company | 12,175,200.00            | -                         | -                         | 0.00                     | 0.00                            | -                         | 0.00                      |
| 022201900100                                                           | Jimeta Modern Market Office                         | 23,688,525.00            | 34,862,760.00             | 29,800,000.00             | 0.00                     | 0.00                            | 29,800,000.00             | 5,062,760.00              |
| <b>022200000000 - Ministry of Commerce, Trade and Industries Total</b> |                                                     | <b>60,976,115.00</b>     | <b>66,639,310.00</b>      | <b>93,000,000.00</b>      | <b>0.00</b>              | <b>0.00</b>                     | <b>93,000,000.00</b>      | <b>(26,360,690.00)</b>    |
| <b>022900000000 - Ministry of Transportation</b>                       |                                                     |                          |                           |                           |                          |                                 |                           |                           |
| 022900100100                                                           | Ministry of Transportation                          | 94,230,000.00            | 55,100,050.00             | 26,300,000.00             | 0.00                     | 0.00                            | 26,300,000.00             | 28,800,050.00             |
| 022905300100                                                           | Adamawa Transport Company                           | 7,282,000.00             | 9,690,000.00              | 106,899,800.00            | 0.00                     | 0.00                            | 106,899,800.00            | (97,209,800.00)           |
| <b>022900000000 - Ministry of Transportation Total</b>                 |                                                     | <b>101,512,000.00</b>    | <b>64,790,050.00</b>      | <b>133,199,800.00</b>     | <b>0.00</b>              | <b>0.00</b>                     | <b>133,199,800.00</b>     | <b>(68,409,750.00)</b>    |
| <b>023300000000 - Ministry of Mineral Resources Development</b>        |                                                     |                          |                           |                           |                          |                                 |                           |                           |

## RECURRENT REVENUE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                 | Organisation Name                                     | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|-----------------------------------|-------------------------------------------------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|                                   |                                                       | <b>₦</b>          | <b>₦</b>           | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>           |
| 023300100100                      | Ministry of Mineral Resources Development             | 3,500,000.00      | 5,310,000.00       | 24,700,000.00        | 0.00                     | 0.00                            | 24,700,000.00           | (19,390,000.00)    |
| 023300000000                      | Ministry of Mineral Resources Development Total       | 3,500,000.00      | 5,310,000.00       | 24,700,000.00        | 0.00                     | 0.00                            | 24,700,000.00           | (19,390,000.00)    |
|                                   |                                                       |                   |                    |                      |                          |                                 |                         |                    |
| 023400000000                      | Ministry of Works and Energy Development              |                   |                    |                      |                          |                                 |                         |                    |
| 023400400100                      | Adamawa State Road Maintenance Agency                 | -                 | 655,000.00         | -                    | 0.00                     | 0.00                            | -                       | 655,000.00         |
| 023400000000                      | Ministry of Works and Energy Development Total        | -                 | 655,000.00         | -                    | 0.00                     | 0.00                            | -                       | 655,000.00         |
|                                   |                                                       |                   |                    |                      |                          |                                 |                         |                    |
| 023600000000                      | Ministry of Culture and Tourism                       |                   |                    |                      |                          |                                 |                         |                    |
| 023600100100                      | Ministry of Culture and Tourism                       | 1,651,700.00      | 2,207,400.00       | 32,000,000.00        | 0.00                     | 0.00                            | 32,000,000.00           | (29,792,600.00)    |
| 023600400100                      | Arts Council                                          | 1,335,000.00      | 483,000.00         | 2,100,000.00         | 0.00                     | 0.00                            | 2,100,000.00            | (1,617,000.00)     |
| 023600000000                      | Ministry of Culture and Tourism Total                 | 2,986,700.00      | 2,690,400.00       | 34,100,000.00        | 0.00                     | 0.00                            | 34,100,000.00           | (31,409,600.00)    |
|                                   |                                                       |                   |                    |                      |                          |                                 |                         |                    |
| 025200000000                      | Ministry of Water Resources                           |                   |                    |                      |                          |                                 |                         |                    |
| 025210200100                      | Adamawa State Water Board                             | 3,014,200.00      | 1,946,000.00       | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (3,054,000.00)     |
| 025200000000                      | Ministry of Water Resources Total                     | 3,014,200.00      | 1,946,000.00       | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (3,054,000.00)     |
|                                   |                                                       |                   |                    |                      |                          |                                 |                         |                    |
| 025300000000                      | Ministry of Housing and Urban Development             |                   |                    |                      |                          |                                 |                         |                    |
| 025300100100                      | Ministry of Housing and Urban Development             | 360,000.00        | 1,980,000.00       | 9,025,400.00         | 0.00                     | 0.00                            | 9,025,400.00            | (7,045,400.00)     |
| 025305300100                      | Adamawa State Urban Planning & Development Authority  | 74,839,631.00     | 86,065,030.81      | 55,788,000.00        | 0.00                     | 0.00                            | 55,788,000.00           | 30,277,030.81      |
| 025300000000                      | Ministry of Housing and Urban Development Total       | 75,199,631.00     | 88,045,030.81      | 64,813,400.00        | 0.00                     | 0.00                            | 64,813,400.00           | 23,231,630.81      |
|                                   |                                                       |                   |                    |                      |                          |                                 |                         |                    |
| 026000000000                      | Ministry of Lands and Survey                          |                   |                    |                      |                          |                                 |                         |                    |
| 026000100100                      | Ministry of Lands and Survey                          | 90,320,982.99     | 127,304,926.17     | 167,900,000.00       | 0.00                     | 0.00                            | 167,900,000.00          | (40,595,073.83)    |
| 026000200100                      | Office of the Surveyor General                        | 14,944,942.60     | 30,390,847.50      | 25,630,000.00        | 0.00                     | 0.00                            | 25,630,000.00           | 4,760,847.50       |
| 026000000000                      | Ministry of Lands and Survey Total                    | 105,265,925.59    | 157,695,773.67     | 193,530,000.00       | 0.00                     | 0.00                            | 193,530,000.00          | (35,834,226.33)    |
|                                   |                                                       |                   |                    |                      |                          |                                 |                         |                    |
| 026500000000                      | Ministry of Livestock & Aquaculture Development       |                   |                    |                      |                          |                                 |                         |                    |
| 026500100100                      | Ministry of Livestock & Aquaculture Development       | 613,003,935.53    | 1,205,934,679.44   | 3,121,090,000.00     | 0.00                     | 0.00                            | 3,121,090,000.00        | (1,915,155,320.56) |
| 026500000000                      | Ministry of Livestock & Aquaculture Development Total | 613,003,935.53    | 1,205,934,679.44   | 3,121,090,000.00     | 0.00                     | 0.00                            | 3,121,090,000.00        | (1,915,155,320.56) |
|                                   |                                                       |                   |                    |                      |                          |                                 |                         |                    |
| 026600000000                      | Ministry of Entrepreneurship Development              |                   |                    |                      |                          |                                 |                         |                    |
| 026600100100                      | Ministry of Entrepreneurship Development              | 520,500.00        | 932,000.00         | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | (168,000.00)       |
| 026600000000                      | Ministry of Entrepreneurship Development Total        | 520,500.00        | 932,000.00         | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | (168,000.00)       |
|                                   |                                                       |                   |                    |                      |                          |                                 |                         |                    |
| 02 - Economic Sector Total        |                                                       | 99,778,118,228.18 | 150,546,745,461.80 | 160,438,778,376.00   | 0.00                     | 0.00                            | 160,438,778,376.00      | (9,892,032,914.20) |
|                                   |                                                       |                   |                    |                      |                          |                                 |                         |                    |
| 03 - Law and Justice Sector       |                                                       |                   |                    |                      |                          |                                 |                         |                    |
| 031800000000                      | Adamawa State Judicial Service Commission             |                   |                    |                      |                          |                                 |                         |                    |
| 031801100100                      | Adamawa State Judicial Service Commission             | -                 | -                  | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 031805100100                      | High Court of Justice                                 | 13,745,170.00     | 13,494,435.00      | 26,400,000.00        | 0.00                     | 0.00                            | 26,400,000.00           | (12,905,565.00)    |
| 031805200100                      | Customary Court of Appeal                             | 3,200.00          | 309,100.00         | 16,500,000.00        | 0.00                     | 0.00                            | 16,500,000.00           | (16,190,900.00)    |
| 031805300100                      | Sharia Court of Appeal                                | -                 | 12,300.00          | 110,000.00           | 0.00                     | 0.00                            | 110,000.00              | (97,700.00)        |
| 031805500100                      | Area Courts                                           | 18,145,804.00     | 26,818,100.00      | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 26,618,100.00      |
| 031800000000                      | Adamawa State Judicial Service Commission Total       | 31,894,174.00     | 40,633,935.00      | 43,210,000.00        | 0.00                     | 0.00                            | 43,210,000.00           | (2,576,065.00)     |
|                                   |                                                       |                   |                    |                      |                          |                                 |                         |                    |
| 03 - Law and Justice Sector Total |                                                       | 31,894,174.00     | 40,633,935.00      | 43,210,000.00        | 0.00                     | 0.00                            | 43,210,000.00           | (2,576,065.00)     |
|                                   |                                                       |                   |                    |                      |                          |                                 |                         |                    |
| 05 - Social Sector                |                                                       |                   |                    |                      |                          |                                 |                         |                    |

## RECURRENT REVENUE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                              | Organisation Name                                                | Actual<br>2023     | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|--------------------------------------------------------------------------------|------------------------------------------------------------------|--------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|                                                                                |                                                                  | ₦                  | ₦                  | ₦                    | ₦                        | ₦                               | ₦                       | ₦                  |
| 051300000000 - Ministry of Youth & Sports Development                          |                                                                  |                    |                    |                      |                          |                                 |                         |                    |
| 051300100100                                                                   | Ministry of Youth and Sports Development                         | 28,693,644.99      | 11,154,174.19      | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | (3,845,825.81)     |
| 051300000000 - Ministry of Youth & Sports Development Total                    |                                                                  | 28,693,644.99      | 11,154,174.19      | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | (3,845,825.81)     |
| 051400000000 - Ministry of Women Affairs                                       |                                                                  |                    |                    |                      |                          |                                 |                         |                    |
| 051400100100                                                                   | Ministry of Women Affairs                                        | 117,000.00         | 1,019,000.00       | 2,770,000.00         | 0.00                     | 0.00                            | 2,770,000.00            | (1,751,000.00)     |
| 051400000000 - Ministry of Women Affairs Total                                 |                                                                  | 117,000.00         | 1,019,000.00       | 2,770,000.00         | 0.00                     | 0.00                            | 2,770,000.00            | (1,751,000.00)     |
| 051700000000 - Ministry of Education and Human Capital Development             |                                                                  |                    |                    |                      |                          |                                 |                         |                    |
| 051700100100                                                                   | Ministry of Education and Human Capital Development              | 5,180,000.00       | 19,300,000.00      | 30,100,000.00        | 0.00                     | 0.00                            | 30,100,000.00           | (10,800,000.00)    |
| 051700400100                                                                   | College of Legal Studies Yola                                    | 88,900,600.00      | 111,754,655.00     | 11,750,000.00        | 0.00                     | 0.00                            | 11,750,000.00           | 100,004,655.00     |
| 051700500100                                                                   | College of Agriculture Ganye                                     | 16,682,650.00      | 22,962,000.00      | 44,460,000.00        | 0.00                     | 0.00                            | 44,460,000.00           | (21,498,000.00)    |
| 051701800100                                                                   | Adamawa State Polytechnic Yola                                   | 294,387,860.50     | 281,640,437.95     | 545,919,100.00       | 0.00                     | 0.00                            | 545,919,100.00          | (264,278,662.05)   |
| 051701900100                                                                   | College of Education Hong                                        | 206,621,300.00     | 144,018,590.00     | 121,480,000.00       | 0.00                     | 0.00                            | 121,480,000.00          | 22,538,590.00      |
| 051702100100                                                                   | Adamawa State University Mubi                                    | 1,874,662,238.84   | 4,052,055,890.65   | 1,516,347,000.00     | 0.00                     | 0.00                            | 1,516,347,000.00        | 2,535,708,890.65   |
| 051702300100                                                                   | College of Nursing & Midwifery Yola                              | 109,339,000.00     | 96,874,400.00      | 85,915,000.00        | 0.00                     | 0.00                            | 85,915,000.00           | 10,959,400.00      |
| 051702400100                                                                   | College of Health Technology Michika                             | 127,713,000.00     | 100,991,000.00     | 99,275,000.00        | 0.00                     | 0.00                            | 99,275,000.00           | 1,716,000.00       |
| 051705100100                                                                   | Post Primary Schools Mgt Board                                   | 301,000.00         | 130,000.00         | -                    | 0.00                     | 0.00                            | -                       | 130,000.00         |
| 051706200100                                                                   | Ministry of Tertiary and Professional Education                  | -                  | -                  | 8,500,000.00         | 0.00                     | 0.00                            | 8,500,000.00            | (8,500,000.00)     |
| 051700000000 - Ministry of Education and Human Capital Development Total       |                                                                  | 2,723,787,649.34   | 4,829,726,973.60   | 2,463,746,100.00     | 0.00                     | 0.00                            | 2,463,746,100.00        | 2,365,980,873.60   |
| 052100000000 - Ministry of Health and Human Services                           |                                                                  |                    |                    |                      |                          |                                 |                         |                    |
| 052100100100                                                                   | Ministry of Health and Human Services                            | 1,050,500.00       | 3,208,000.00       | 9,530,000.00         | 0.00                     | 0.00                            | 9,530,000.00            | (6,322,000.00)     |
| 052100200100                                                                   | Adamawa State Contributory Health Management Agency              | 2,945,000.00       | -                  | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 052110200100                                                                   | Adamawa State Hospital Services Management Board                 | 304,180,186.00     | 323,872,810.00     | 600,000,000.00       | 0.00                     | 0.00                            | 600,000,000.00          | (276,127,190.00)   |
| 052110300100                                                                   | Adamawa Traditional Medicine Board                               | 311,000.00         | 363,000.00         | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | (117,000.00)       |
| 052111300100                                                                   | Adamawa Essential Drugs Programme                                | 39,967,442.00      | 63,390,331.00      | 40,000,000.00        | 0.00                     | 0.00                            | 40,000,000.00           | 23,390,331.00      |
| 052100000000 - Ministry of Health and Human Services Total                     |                                                                  | 348,454,128.00     | 390,834,141.00     | 650,010,000.00       | 0.00                     | 0.00                            | 650,010,000.00          | (259,175,859.00)   |
| 053500000000 - Ministry of Environment and Natural Resources Development       |                                                                  |                    |                    |                      |                          |                                 |                         |                    |
| 053500100100                                                                   | Ministry of Environment and Natural Resources Development        | 6,960,000.00       | 5,400,600.00       | 22,350,000.00        | 0.00                     | 0.00                            | 22,350,000.00           | (16,949,400.00)    |
| 053500200100                                                                   | Adamawa State Environmental Protection Agency (ADSEPA)- Projects | -                  | 4,508,700.00       | 24,900,000.00        | 0.00                     | 0.00                            | 24,900,000.00           | (20,391,300.00)    |
| 053500000000 - Ministry of Environment and Natural Resources Development Total |                                                                  | 6,960,000.00       | 9,909,300.00       | 47,250,000.00        | 0.00                     | 0.00                            | 47,250,000.00           | (37,340,700.00)    |
| 05 - Social Sector Total                                                       |                                                                  | 3,108,012,422.33   | 5,242,643,588.79   | 3,178,776,100.00     | 0.00                     | 0.00                            | 3,178,776,100.00        | 2,063,867,488.79   |
| Grand Total                                                                    |                                                                  | 103,086,314,460.46 | 156,022,452,756.79 | 163,857,690,626.00   | 0.00                     | 0.00                            | 163,857,690,626.00      | (7,835,237,869.21) |



## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code                                                | Economic Description                    | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024    |
|--------------------------------------------------------------|-----------------------------------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|---------------------|
|                                                              |                                         | <b>₦</b>          | <b>₦</b>           | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>            |
| 1 - REVENUE                                                  |                                         |                   |                    |                      |                          |                                 |                         |                     |
| 11 - GOVERNMENT SHARE OF FAAC                                |                                         |                   |                    |                      |                          |                                 |                         |                     |
| 1101 - GOVERNMENT SHARE OF FAAC                              |                                         |                   |                    |                      |                          |                                 |                         |                     |
| 110101 - STATE GOVERNMENT SHARE OF STATUTORY REVENUES        |                                         |                   |                    |                      |                          |                                 |                         |                     |
| 022000700100 - Office of the Accountant General              |                                         |                   |                    |                      |                          |                                 |                         |                     |
| 11010101                                                     | Statutory Allocation                    | 31,031,254,691.44 | 14,620,681,326.07  | 68,047,186,396.00    | 0.00                     | 0.00                            | 68,047,186,396.00       | (53,426,505,069.93) |
| 022000700100 - Office of the Accountant General Total        |                                         | 31,031,254,691.44 | 14,620,681,326.07  | 68,047,186,396.00    | 0.00                     | 0.00                            | 68,047,186,396.00       | (53,426,505,069.93) |
| 110101 - STATE GOVERNMENT SHARE OF STATUTORY REVENUES Total  |                                         | 31,031,254,691.44 | 14,620,681,326.07  | 68,047,186,396.00    | 0.00                     | 0.00                            | 68,047,186,396.00       | (53,426,505,069.93) |
| 110102 - STATE GOVERNMENT SHARE OF VAT                       |                                         |                   |                    |                      |                          |                                 |                         |                     |
| 022000700100 - Office of the Accountant General              |                                         |                   |                    |                      |                          |                                 |                         |                     |
| 11010201                                                     | Share of VAT                            | 35,082,211,604.63 | 68,059,760,759.02  | 47,731,651,558.00    | 0.00                     | 0.00                            | 47,731,651,558.00       | 20,328,109,201.02   |
| 022000700100 - Office of the Accountant General Total        |                                         | 35,082,211,604.63 | 68,059,760,759.02  | 47,731,651,558.00    | 0.00                     | 0.00                            | 47,731,651,558.00       | 20,328,109,201.02   |
| 110102 - STATE GOVERNMENT SHARE OF VAT Total                 |                                         | 35,082,211,604.63 | 68,059,760,759.02  | 47,731,651,558.00    | 0.00                     | 0.00                            | 47,731,651,558.00       | 20,328,109,201.02   |
| 110103 - STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES       |                                         |                   |                    |                      |                          |                                 |                         |                     |
| 022000700100 - Office of the Accountant General              |                                         |                   |                    |                      |                          |                                 |                         |                     |
| 11010301                                                     | Excess Crude                            | 675,847,155.36    | -                  | -                    | 0.00                     | 0.00                            | -                       | 0.00                |
| 11010302                                                     | Excess Non-Oil                          | 1,851,575,507.75  | 6,167,846,999.18   | 6,623,744,122.00     | 0.00                     | 0.00                            | 6,623,744,122.00        | (455,897,122.82)    |
| 11010303                                                     | Exchange Gain                           | 13,159,936,992.09 | 30,536,518,000.99  | 16,000,000,000.00    | 0.00                     | 0.00                            | 16,000,000,000.00       | 14,536,518,000.99   |
| 11010304                                                     | Ecological/Flood Funds                  | 1,294,959,050.37  | 1,437,844,137.00   | 1,000,000,000.00     | 0.00                     | 0.00                            | 1,000,000,000.00        | 437,844,137.00      |
| 11010399                                                     | Other FAAC Distributions                | 2,924,339,482.97  | 14,901,550,715.97  | 2,214,500,000.00     | 0.00                     | 0.00                            | 2,214,500,000.00        | 12,687,050,715.97   |
| 022000700100 - Office of the Accountant General Total        |                                         | 19,906,658,188.54 | 53,043,759,853.14  | 25,838,244,122.00    | 0.00                     | 0.00                            | 25,838,244,122.00       | 27,205,515,731.14   |
| 110103 - STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES Total |                                         | 19,906,658,188.54 | 53,043,759,853.14  | 25,838,244,122.00    | 0.00                     | 0.00                            | 25,838,244,122.00       | 27,205,515,731.14   |
| 1101 - GOVERNMENT SHARE OF FAAC Total                        |                                         | 86,020,124,484.61 | 135,724,201,938.23 | 141,617,082,076.00   | 0.00                     | 0.00                            | 141,617,082,076.00      | (5,892,880,137.77)  |
| 11 - GOVERNMENT SHARE OF FAAC Total                          |                                         | 86,020,124,484.61 | 135,724,201,938.23 | 141,617,082,076.00   | 0.00                     | 0.00                            | 141,617,082,076.00      | (5,892,880,137.77)  |
| 12 - INDEPENDENT REVENUE                                     |                                         |                   |                    |                      |                          |                                 |                         |                     |
| 1201 - TAX REVENUE                                           |                                         |                   |                    |                      |                          |                                 |                         |                     |
| 120101 - PERSONAL TAXES                                      |                                         |                   |                    |                      |                          |                                 |                         |                     |
| 022000800100 - Board of Internal Revenue                     |                                         |                   |                    |                      |                          |                                 |                         |                     |
| 12010101                                                     | Direct Assessment                       | 99,506,124.22     | 197,903,720.80     | 200,000,000.00       | 0.00                     | 0.00                            | 200,000,000.00          | (2,096,279.20)      |
| 12010102                                                     | Pay As You Earn (PAYE) Federal          | 1,803,906,230.61  | 2,685,123,161.32   | 2,500,000,000.00     | 0.00                     | 0.00                            | 2,500,000,000.00        | 185,123,161.32      |
| 12010103                                                     | Pay As You Earn (PAYE) State            | 1,617,312,216.54  | 1,888,717,605.65   | 1,800,000,000.00     | 0.00                     | 0.00                            | 1,800,000,000.00        | 88,717,605.65       |
| 12010104                                                     | Pay As You Earn (PAYE) Local Government | 142,985,742.07    | 154,534,269.69     | 350,000,000.00       | 0.00                     | 0.00                            | 350,000,000.00          | (195,465,730.31)    |
| 12010105                                                     | Pay As You Earn (PAYE) Companies        | 1,978,974,796.82  | 3,147,962,022.99   | 2,500,000,000.00     | 0.00                     | 0.00                            | 2,500,000,000.00        | 647,962,022.99      |
| 12010106                                                     | Pay As You Earn (PAYE) (AV) Arrears     | 3,594,103,081.72  | 129,944,966.69     | 3,000,000,000.00     | 0.00                     | 0.00                            | 3,000,000,000.00        | (2,870,055,033.31)  |
| 022000800100 - Board of Internal Revenue Total               |                                         | 9,236,788,191.98  | 8,204,185,747.14   | 10,350,000,000.00    | 0.00                     | 0.00                            | 10,350,000,000.00       | (2,145,814,252.86)  |
| 120101 - PERSONAL TAXES Total                                |                                         | 9,236,788,191.98  | 8,204,185,747.14   | 10,350,000,000.00    | 0.00                     | 0.00                            | 10,350,000,000.00       | (2,145,814,252.86)  |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code                                       | Economic Description               | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|-----------------------------------------------------|------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|                                                     |                                    | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>           |
| 120103 - OTHER TAXES                                |                                    |                   |                   |                      |                          |                                 |                         |                    |
| 021500100100 - Ministry of Agriculture              |                                    |                   |                   |                      |                          |                                 |                         |                    |
| 12010307                                            | Produce Sales Tax                  | 434,091,860.00    | 1,024,434,194.00  | 3,500,000,000.00     | 0.00                     | 0.00                            | 3,500,000,000.00        | (2,475,565,806.00) |
| 021500100100 - Ministry of Agriculture Total        |                                    | 434,091,860.00    | 1,024,434,194.00  | 3,500,000,000.00     | 0.00                     | 0.00                            | 3,500,000,000.00        | (2,475,565,806.00) |
| 022000800100 - Board of Internal Revenue            |                                    |                   |                   |                      |                          |                                 |                         |                    |
| 12010301                                            | 5% WHT on Payment to Contractors   | 307,026,691.74    | 469,507,791.87    | 800,000,000.00       | 0.00                     | 0.00                            | 800,000,000.00          | (330,492,208.13)   |
| 12010302                                            | 10% WHT on Rent                    | 7,069,441.69      | 11,921,662.97     | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | (8,078,337.03)     |
| 12010303                                            | Developmental Levy - General       | 3,439,032.00      | 3,064,810.84      | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | (16,935,189.16)    |
| 12010304                                            | Stamp Duties (State)               | 3,207,300.00      | 5,815,298.92      | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | 815,298.92         |
| 12010305                                            | Capital Gains Tax                  | 2,284,971.90      | 13,255,000.00     | 100,000,000.00       | 0.00                     | 0.00                            | 100,000,000.00          | (86,745,000.00)    |
| 12010306                                            | Pools Betting(Casino)Snooker       | 9,894,802.29      | 1,129,648.98      | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | 629,648.98         |
| 12010310                                            | WHT on Bank Interest               | 1,819,215,937.67  | 2,251,981,539.40  | -                    | 0.00                     | 0.00                            | -                       | 2,251,981,539.40   |
| 12010314                                            | 10% WHT on Dividend                | 85,761,502.90     | 1,599,005.37      | -                    | 0.00                     | 0.00                            | -                       | 1,599,005.37       |
| 022000800100 - Board of Internal Revenue Total      |                                    | 2,237,899,680.19  | 2,758,274,758.35  | 945,500,000.00       | 0.00                     | 0.00                            | 945,500,000.00          | 1,812,774,758.35   |
| 026000100100 - Ministry of Lands and Survey         |                                    |                   |                   |                      |                          |                                 |                         |                    |
| 12010303                                            | Developmental Levy - General       | 9,000,000.00      | 9,812,500.00      | 31,000,000.00        | 0.00                     | 0.00                            | 31,000,000.00           | (21,187,500.00)    |
| 12010304                                            | Stamp Duties (State)               | 150,000.00        | 155,045.00        | -                    | 0.00                     | 0.00                            | -                       | 155,045.00         |
| 026000100100 - Ministry of Lands and Survey Total   |                                    | 9,150,000.00      | 9,967,545.00      | 31,000,000.00        | 0.00                     | 0.00                            | 31,000,000.00           | (21,032,455.00)    |
| 051700500100 - College of Agriculture Ganye         |                                    |                   |                   |                      |                          |                                 |                         |                    |
| 12010309                                            | 2.5% Charges on Hotel and Tax      | -                 | -                 | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 051700500100 - College of Agriculture Ganye Total   |                                    | -                 | -                 | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 051701800100 - Adamawa State Polytechnic Yola       |                                    |                   |                   |                      |                          |                                 |                         |                    |
| 12010309                                            | 2.5% Charges on Hotel and Tax      | -                 | -                 | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 051701800100 - Adamawa State Polytechnic Yola Total |                                    | -                 | -                 | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 051702100100 - Adamawa State University Mubi        |                                    |                   |                   |                      |                          |                                 |                         |                    |
| 12010309                                            | 2.5% Charges on Hotel and Tax      | 1,251,723,653.58  | 3,144,151,965.56  | -                    | 0.00                     | 0.00                            | -                       | 3,144,151,965.56   |
| 051702100100 - Adamawa State University Mubi Total  |                                    | 1,251,723,653.58  | 3,144,151,965.56  | -                    | 0.00                     | 0.00                            | -                       | 3,144,151,965.56   |
| 120103 - OTHER TAXES Total                          |                                    | 3,932,865,193.77  | 6,936,828,462.91  | 4,476,500,000.00     | 0.00                     | 0.00                            | 4,476,500,000.00        | 2,460,328,462.91   |
| 1201 - TAX REVENUE Total                            |                                    | 13,169,653,385.75 | 15,141,014,210.05 | 14,826,500,000.00    | 0.00                     | 0.00                            | 14,826,500,000.00       | 314,514,210.05     |
| 1202 - NON-TAX REVENUE                              |                                    |                   |                   |                      |                          |                                 |                         |                    |
| 120201 - LICENCES - GENERAL                         |                                    |                   |                   |                      |                          |                                 |                         |                    |
| 021500100100 - Ministry of Agriculture              |                                    |                   |                   |                      |                          |                                 |                         |                    |
| 12020130                                            | Produce Buying/Merchant Licenses   | -                 | -                 | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | (100,000.00)       |
| 021500100100 - Ministry of Agriculture Total        |                                    | -                 | -                 | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | (100,000.00)       |
| 022000800100 - Board of Internal Revenue            |                                    |                   |                   |                      |                          |                                 |                         |                    |
| 12020101                                            | Driving Licenses                   | 31,700,125.00     | 36,439,732.00     | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | (13,560,268.00)    |
| 12020102                                            | Plastic Number Plate               | 459,700.00        | 153,800.00        | 1,500,000.00         | 0.00                     | 0.00                            | 1,500,000.00            | (1,346,200.00)     |
| 12020105                                            | Pools and Gaming Machines Licenses | -                 | -                 | 92,518,700.00        | 0.00                     | 0.00                            | 92,518,700.00           | (92,518,700.00)    |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code | Economic Description                                    | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|---------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                         | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 12020135      | Pool Betting & Casino Licenses/Gaming                   | -              | -              | 13,933,400.00        | 0.00                     | 0.00                            | 13,933,400.00           | (13,933,400.00)  |
| 12020138      | Drivers' Licenses                                       | 42,781,009.34  | 46,950,702.00  | -                    | 0.00                     | 0.00                            | -                       | 46,950,702.00    |
| 12020152      | Learners Permit                                         | 1,248,550.00   | 1,192,000.00   | 1,500,000.00         | 0.00                     | 0.00                            | 1,500,000.00            | (308,000.00)     |
| 12020159      | Hackney Permit                                          | 2,899,550.00   | 3,289,000.00   | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (1,711,000.00)   |
| 12020169      | Local Vehicle Branding Licenses                         | 1,436,100.00   | 556,400.00     | -                    | 0.00                     | 0.00                            | -                       | 556,400.00       |
| 022000800100  | - Board of Internal Revenue Total                       | 80,525,034.34  | 88,581,634.00  | 164,452,100.00       | 0.00                     | 0.00                            | 164,452,100.00          | (75,870,466.00)  |
| 022200100100  | - Ministry of Commerce                                  |                |                |                      |                          |                                 |                         |                  |
| 12020145      | Licencing of Computer Based Business Centre             | 179,790.00     | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 022200100100  | - Ministry of Commerce Total                            | 179,790.00     | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 022900100100  | - Ministry of Transportation                            |                |                |                      |                          |                                 |                         |                  |
| 12020108      | Operating Permit for Transport Unions                   | 55,000.00      | 740,000.00     | -                    | 0.00                     | 0.00                            | -                       | 740,000.00       |
| 12020109      | Operating Permit For Water Ways Association/ Unions     | -              | 20,000.00      | -                    | 0.00                     | 0.00                            | -                       | 20,000.00        |
| 12020146      | Heavy Duty Permit                                       | 73,500.00      | 3,843,000.00   | 250,000.00           | 0.00                     | 0.00                            | 250,000.00              | 3,593,000.00     |
| 12020147      | Licence for Transport Operators, Keke Rider, Buses & T  | 10,729,600.00  | 15,274,400.00  | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | (725,600.00)     |
| 12020161      | Road/Roof Rack Permit                                   | 37,000.00      | 17,500.00      | 250,000.00           | 0.00                     | 0.00                            | 250,000.00              | (232,500.00)     |
| 12020168      | Leased Vehicle Operating Permit                         | -              | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 022900100100  | - Ministry of Transportation Total                      | 10,895,100.00  | 19,894,900.00  | 16,500,000.00        | 0.00                     | 0.00                            | 16,500,000.00           | 3,394,900.00     |
| 022905300100  | - Adamawa Transport Company                             |                |                |                      |                          |                                 |                         |                  |
| 12020151      | Registration Permit                                     | -              | -              | 907,500.00           | 0.00                     | 0.00                            | 907,500.00              | (907,500.00)     |
| 12020168      | Leased Vehicle Operating Permit                         | 6,790,000.00   | 9,350,000.00   | -                    | 0.00                     | 0.00                            | -                       | 9,350,000.00     |
| 12020169      | Local Vehicle Branding Licenses                         | -              | -              | 13,530,000.00        | 0.00                     | 0.00                            | 13,530,000.00           | (13,530,000.00)  |
| 022905300100  | - Adamawa Transport Company Total                       | 6,790,000.00   | 9,350,000.00   | 14,437,500.00        | 0.00                     | 0.00                            | 14,437,500.00           | (5,087,500.00)   |
| 023300100100  | - Ministry of Mineral Resources Development             |                |                |                      |                          |                                 |                         |                  |
| 12020151      | Registration Permit                                     | 2,240,000.00   | 60,000.00      | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (440,000.00)     |
| 12020170      | Premium on Mineral Licences                             | -              | -              | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (500,000.00)     |
| 023300100100  | - Ministry of Mineral Resources Development Total       | 2,240,000.00   | 60,000.00      | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (940,000.00)     |
| 026000100100  | - Ministry of Lands and Survey                          |                |                |                      |                          |                                 |                         |                  |
| 12020166      | Land Clearance Permit                                   | -              | -              | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | (200,000.00)     |
| 026000100100  | - Ministry of Lands and Survey Total                    | -              | -              | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | (200,000.00)     |
| 026500100100  | - Ministry of Livestock & Aquaculture Development       |                |                |                      |                          |                                 |                         |                  |
| 12020103      | Fishing Licenses                                        | 629,000.00     | 1,067,500.00   | 3,000,000.00         | 0.00                     | 0.00                            | 3,000,000.00            | (1,932,500.00)   |
| 12020110      | Trade Animal Licence                                    | -              | -              | 100,000,000.00       | 0.00                     | 0.00                            | 100,000,000.00          | (100,000,000.00) |
| 12020111      | Hides & Skin Loading License                            | 1,365,500.00   | 8,728,400.00   | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | 8,228,400.00     |
| 12020112      | Meat Storage and Sales License                          | -              | -              | 2,500,000.00         | 0.00                     | 0.00                            | 2,500,000.00            | (2,500,000.00)   |
| 12020127      | Fishing Permits                                         | -              | -              | 660,000.00           | 0.00                     | 0.00                            | 660,000.00              | (660,000.00)     |
| 12020153      | Hides & Skin Buyers License                             | 173,000.00     | 24,900.00      | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (475,100.00)     |
| 12020171      | Fish/Birds Commercial Feeds Sallars Licences            | -              | -              | 110,000.00           | 0.00                     | 0.00                            | 110,000.00              | (110,000.00)     |
| 12020172      | Fish/Poultry/Beef Cold Room Operators Licence           | 5,000.00       | -              | 220,000.00           | 0.00                     | 0.00                            | 220,000.00              | (220,000.00)     |
| 026500100100  | - Ministry of Livestock & Aquaculture Development Total | 2,172,500.00   | 9,820,800.00   | 107,490,000.00       | 0.00                     | 0.00                            | 107,490,000.00          | (97,669,200.00)  |
| 026600100100  | - Ministry of Entrepreneurship Development              |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code | Economic Description                                            | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|-----------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                                 | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 12020142      | Trade Permit Licenses                                           | 99,000.00      | 5,000.00       | -                    | 0.00                     | 0.00                            | -                       | 5,000.00         |
| 026600100100  | Ministry of Entrepreneurship Development Total                  | 99,000.00      | 5,000.00       | -                    | 0.00                     | 0.00                            | -                       | 5,000.00         |
| 051400100100  | Ministry of Women Affairs                                       |                |                |                      |                          |                                 |                         |                  |
| 12020105      | Pools and Gaming Machines Licenses                              | 10,000.00      | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 12020106      | Cinematography Licences                                         | -              | 25,000.00      | -                    | 0.00                     | 0.00                            | -                       | 25,000.00        |
| 12020155      | Auctioneer Licenses                                             | -              | -              | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | (100,000.00)     |
| 12020157      | Liquor Licenses                                                 | 37,000.00      | 187,000.00     | 300,000.00           | 0.00                     | 0.00                            | 300,000.00              | (113,000.00)     |
| 12020158      | Tambola Licence                                                 | -              | -              | 15,000.00            | 0.00                     | 0.00                            | 15,000.00               | (15,000.00)      |
| 12020159      | Hackney Permit                                                  | -              | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 12020162      | Trophy Dealer Licences                                          | -              | -              | 2,255,000.00         | 0.00                     | 0.00                            | 2,255,000.00            | (2,255,000.00)   |
| 051400100100  | Ministry of Women Affairs Total                                 | 47,000.00      | 212,000.00     | 2,670,000.00         | 0.00                     | 0.00                            | 2,670,000.00            | (2,458,000.00)   |
| 052100100100  | Ministry of Health and Human Services                           |                |                |                      |                          |                                 |                         |                  |
| 12020139      | Patent Medicine & Drug Stores Licenses                          | -              | -              | 1,800,000.00         | 0.00                     | 0.00                            | 1,800,000.00            | (1,800,000.00)   |
| 12020149      | Licenses of Medicine Stores/Herbs Center                        | -              | -              | 300,000.00           | 0.00                     | 0.00                            | 300,000.00              | (300,000.00)     |
| 12020150      | Chemical Licence for Argo/Chem. Insecticides                    | 154,000.00     | 330,000.00     | -                    | 0.00                     | 0.00                            | -                       | 330,000.00       |
| 052100100100  | Ministry of Health and Human Services Total                     | 154,000.00     | 330,000.00     | 2,100,000.00         | 0.00                     | 0.00                            | 2,100,000.00            | (1,770,000.00)   |
| 052110300100  | AdamawaTraditional Medicine Board                               |                |                |                      |                          |                                 |                         |                  |
| 12020114      | Hawking Permit                                                  | 74,500.00      | 64,000.00      | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | (136,000.00)     |
| 12020115      | Renuwal of License to Practice                                  | 72,000.00      | 80,000.00      | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | (20,000.00)      |
| 12020132      | Herbal Practice Permit (Full Registration)                      | 84,000.00      | 160,000.00     | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | 60,000.00        |
| 12020149      | Licenses of Medicine Stores/Herbs Center                        | 80,500.00      | 59,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | (21,000.00)      |
| 052110300100  | AdamawaTraditional Medicine Board Total                         | 311,000.00     | 363,000.00     | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | (117,000.00)     |
| 053500100100  | Ministry of Environment and Natural Resources Development       |                |                |                      |                          |                                 |                         |                  |
| 12020104      | Wild Life Hunting Licenses                                      | 316,100.00     | 231,500.00     | 150,000.00           | 0.00                     | 0.00                            | 150,000.00              | 81,500.00        |
| 12020143      | Forest Liscence,Chain Saw Licences                              | 132,800.00     | 74,500.00      | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (425,500.00)     |
| 12020156      | Environmental M/Purpose Laboratory Licenses                     | 50,000.00      | -              | 300,000.00           | 0.00                     | 0.00                            | 300,000.00              | (300,000.00)     |
| 12020162      | Trophy Dealer Licences                                          | 35,500.00      | 9,000.00       | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | (391,000.00)     |
| 053500100100  | Ministry of Environment and Natural Resources Development Total | 534,400.00     | 315,000.00     | 1,350,000.00         | 0.00                     | 0.00                            | 1,350,000.00            | (1,035,000.00)   |
| 120201        | LICENCES - GENERAL Total                                        | 103,947,824.34 | 128,932,334.00 | 310,779,600.00       | 0.00                     | 0.00                            | 310,779,600.00          | (181,847,266.00) |
| 120204        | FEES - GENERAL                                                  |                |                |                      |                          |                                 |                         |                  |
| 011101000100  | Bureau for Public Procurement                                   |                |                |                      |                          |                                 |                         |                  |
| 12020404      | Contract/Vetting/Procurement Fees - General                     | 111,496,365.30 | 124,234,014.95 | 100,000,000.00       | 0.00                     | 0.00                            | 100,000,000.00          | 24,234,014.95    |
| 12020410      | Registration Fees - General                                     | 14,205,261.25  | 26,250,000.00  | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 6,250,000.00     |
| 011101000100  | Bureau for Public Procurement Total                             | 125,701,626.55 | 150,484,014.95 | 120,000,000.00       | 0.00                     | 0.00                            | 120,000,000.00          | 30,484,014.95    |
| 011101800100  | Security and Special Services Department                        |                |                |                      |                          |                                 |                         |                  |
| 12020441      | Fire Safety Inspectations Fees                                  | 2,104,850.00   | 2,430,500.00   | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | (769,500.00)     |
| 011101800100  | Security and Special Services Department Total                  | 2,104,850.00   | 2,430,500.00   | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | (769,500.00)     |
| 012301300100  | Government Printing Press                                       |                |                |                      |                          |                                 |                         |                  |
| 12020442      | Printing Fees - General                                         | 2,427,030.00   | 2,535,870.00   | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | (7,464,130.00)   |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code | Economic Description                               | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|----------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                    | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 012301300100  | Government Printing Press Total                    | 2,427,030.00   | 2,535,870.00   | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | (7,464,130.00)   |
| 021500100100  | Ministry of Agriculture                            |                |                |                      |                          |                                 |                         |                  |
| 12020444      | Application Fees Produce Merchants                 | -              | -              | 11,000.00            | 0.00                     | 0.00                            | 11,000.00               | (11,000.00)      |
| 12020445      | Grading Fees                                       | 7,971,350.00   | 6,356,100.00   | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | 1,356,100.00     |
| 021500100100  | Ministry of Agriculture Total                      | 7,971,350.00   | 6,356,100.00   | 5,011,000.00         | 0.00                     | 0.00                            | 5,011,000.00            | 1,345,100.00     |
| 021510300100  | Adamawa Agricultural Mechanization Authority       |                |                |                      |                          |                                 |                         |                  |
| 12020402      | Timber and forest Fees                             | -              | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 021510300100  | Adamawa Agricultural Mechanization Authority Total | -              | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 022000800100  | Board of Internal Revenue                          |                |                |                      |                          |                                 |                         |                  |
| 12020401      | Motor Vehicle Fees - General                       | 10,345,337.00  | 7,555,045.00   | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | (42,444,955.00)  |
| 12020406      | Audit/Financial Consulting Fees - General          | 40,000.00      | 70,000.00      | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (430,000.00)     |
| 12020410      | Registration Fees - General                        | 768,400.00     | 1,704,600.00   | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | (18,295,400.00)  |
| 12020447      | Sign Bill Board and Adverts                        | -              | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 12020466      | Facility Fees                                      | 1,094,288.80   | 574,393.00     | -                    | 0.00                     | 0.00                            | -                       | 574,393.00       |
| 12020468      | Transfer of Ownership Fees                         | 2,408,750.00   | 2,502,775.00   | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (2,497,225.00)   |
| 12020469      | Certificate of Road Worthiness Fees                | 24,387,825.00  | 25,887,425.00  | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 15,887,425.00    |
| 022000800100  | Board of Internal Revenue Total                    | 39,044,600.80  | 38,294,238.00  | 85,500,000.00        | 0.00                     | 0.00                            | 85,500,000.00           | (47,205,762.00)  |
| 022200100100  | Ministry of Commerce                               |                |                |                      |                          |                                 |                         |                  |
| 12020403      | Renewal Fees - General                             | 24,812,100.00  | 28,484,300.00  | -                    | 0.00                     | 0.00                            | -                       | 28,484,300.00    |
| 12020410      | Registration Fees - General                        | 120,500.00     | -              | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | (50,000,000.00)  |
| 022200100100  | Ministry of Commerce Total                         | 24,932,600.00  | 28,484,300.00  | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | (21,515,700.00)  |
| 022201900100  | Jimeta Modern Market Office                        |                |                |                      |                          |                                 |                         |                  |
| 12020464      | Daily toll Ticket Fees                             | 3,753,695.00   | 12,318,140.00  | 5,200,000.00         | 0.00                     | 0.00                            | 5,200,000.00            | 7,118,140.00     |
| 12020465      | Loading & off Loading Fees                         | 2,506,630.00   | 5,974,620.00   | 4,600,000.00         | 0.00                     | 0.00                            | 4,600,000.00            | 1,374,620.00     |
| 12020466      | Facility Fees                                      | 13,923,200.00  | 13,555,000.00  | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | (6,445,000.00)   |
| 022201900100  | Jimeta Modern Market Office Total                  | 20,183,525.00  | 31,847,760.00  | 29,800,000.00        | 0.00                     | 0.00                            | 29,800,000.00           | 2,047,760.00     |
| 022900100100  | Ministry of Transportation                         |                |                |                      |                          |                                 |                         |                  |
| 12020410      | Registration Fees - General                        | -              | -              | 7,000,000.00         | 0.00                     | 0.00                            | 7,000,000.00            | (7,000,000.00)   |
| 12020432      | Towing of Light/ Heavy Vehicles Fees               | -              | 1,000.00       | -                    | 0.00                     | 0.00                            | -                       | 1,000.00         |
| 12020433      | Defect Vehicle Inspection Fees                     | 252,000.00     | 115,000.00     | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | (985,000.00)     |
| 12020434      | Impounded Vehicle Packing Fees                     | 490,000.00     | 289,000.00     | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | (811,000.00)     |
| 12020437      | Light Vehicle Inspection Fatal/Minor Fees          | 2,000.00       | -              | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | (100,000.00)     |
| 12020438      | Heavy Duty Accident Inspection Fatal/Minor Fees    | 3,000.00       | -              | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (500,000.00)     |
| 022900100100  | Ministry of Transportation Total                   | 747,000.00     | 405,000.00     | 9,800,000.00         | 0.00                     | 0.00                            | 9,800,000.00            | (9,395,000.00)   |
| 022905300100  | Adamawa Transport Company                          |                |                |                      |                          |                                 |                         |                  |
| 12020413      | Annual Dues                                        | 492,000.00     | 340,000.00     | 363,000.00           | 0.00                     | 0.00                            | 363,000.00              | (23,000.00)      |
| 022905300100  | Adamawa Transport Company Total                    | 492,000.00     | 340,000.00     | 363,000.00           | 0.00                     | 0.00                            | 363,000.00              | (23,000.00)      |
| 023300100100  | Ministry of Mineral Resources Development          |                |                |                      |                          |                                 |                         |                  |
| 12020464      | Daily toll Ticket Fees                             | -              | 730,000.00     | -                    | 0.00                     | 0.00                            | -                       | 730,000.00       |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code | Economic Description                                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|---------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                               | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 12020482      | Application Fees/Consent Letter                               | -              | 1,680,000.00   | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | 680,000.00       |
| 12020483      | Toll Gate Fees                                                | -              | -              | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | (15,000,000.00)  |
| 023300100100  | Ministry of Mineral Resources Development Total               | -              | 2,410,000.00   | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | (13,590,000.00)  |
| 023600100100  | Ministry of Culture and Tourism                               |                |                |                      |                          |                                 |                         |                  |
| 12020485      | Registration of Hotel Fees                                    | 80,000.00      | 850,000.00     | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (4,150,000.00)   |
| 12020486      | Registration/Renewal of Cultural Association/Waste Collectors | 87,000.00      | 222,000.00     | -                    | 0.00                     | 0.00                            | -                       | 222,000.00       |
| 023600100100  | Ministry of Culture and Tourism Total                         | 167,000.00     | 1,072,000.00   | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (3,928,000.00)   |
| 025210200100  | Adamawa State Water Board                                     |                |                |                      |                          |                                 |                         |                  |
| 12020470      | Water Rates                                                   | 3,014,200.00   | 1,946,000.00   | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (3,054,000.00)   |
| 025210200100  | Adamawa State Water Board Total                               | 3,014,200.00   | 1,946,000.00   | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (3,054,000.00)   |
| 025300100100  | Ministry of Housing and Urban Development                     |                |                |                      |                          |                                 |                         |                  |
| 12020425      | Approval of Building Plans Upstairs Fees                      | 360,000.00     | 1,980,000.00   | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | (20,000.00)      |
| 12020447      | Sign Bill Board and Adverts                                   | -              | -              | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | (1,100,000.00)   |
| 12020451      | Approval of Building Plans                                    | -              | -              | 418,000.00           | 0.00                     | 0.00                            | 418,000.00              | (418,000.00)     |
| 025300100100  | Ministry of Housing and Urban Development Total               | 360,000.00     | 1,980,000.00   | 3,518,000.00         | 0.00                     | 0.00                            | 3,518,000.00            | (1,538,000.00)   |
| 025305300100  | Adamawa State Urban Planning & Development Authority          |                |                |                      |                          |                                 |                         |                  |
| 12020417      | Tertiary Institution Fees - General                           | -              | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 12020447      | Sign Bill Board and Adverts                                   | 2,412,000.00   | 740,000.00     | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | (9,260,000.00)   |
| 12020450      | Filling Station Permit                                        | -              | 75,000.00      | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (4,925,000.00)   |
| 12020451      | Approval of Building Plans                                    | 13,190,545.00  | 16,268,025.00  | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 6,268,025.00     |
| 12020452      | Mast Installation Base                                        | 20,661,330.00  | 1,200,000.00   | 5,000.00             | 0.00                     | 0.00                            | 5,000.00                | 1,195,000.00     |
| 12020453      | Street Naming and House Numbering                             | 500,000.00     | 845,000.00     | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | (19,155,000.00)  |
| 025305300100  | Adamawa State Urban Planning & Development Authority Total    | 36,763,875.00  | 19,128,025.00  | 45,005,000.00        | 0.00                     | 0.00                            | 45,005,000.00           | (25,876,975.00)  |
| 026000100100  | Ministry of Lands and Survey                                  |                |                |                      |                          |                                 |                         |                  |
| 12020403      | Renewal Fees - General                                        | -              | -              | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (500,000.00)     |
| 12020407      | Application/Preparation for Certificate of Occupancy Fees     | 12,806,328.93  | 24,059,925.73  | 30,200,000.00        | 0.00                     | 0.00                            | 30,200,000.00           | (6,140,074.27)   |
| 12020410      | Registration Fees - General                                   | 15,470,127.59  | 22,895,725.00  | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | 7,895,725.00     |
| 12020471      | Identity Card Fees [ID]                                       | -              | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 12020479      | Land Demarcation Fee (Split Charge)                           | -              | -              | 1,500,000.00         | 0.00                     | 0.00                            | 1,500,000.00            | (1,500,000.00)   |
| 12020480      | Building Conversion Fee (Change of Purpose Fee)               | -              | -              | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (1,000,000.00)   |
| 12020481      | Payment Advise on Certificates                                | 7,340,342.15   | 15,873,500.00  | -                    | 0.00                     | 0.00                            | -                       | 15,873,500.00    |
| 12020487      | Tenement Certificate of Occupancy Fee                         | 9,577,000.00   | 10,406,000.00  | 3,000,000.00         | 0.00                     | 0.00                            | 3,000,000.00            | 7,406,000.00     |
| 026000100100  | Ministry of Lands and Survey Total                            | 45,193,798.67  | 73,235,150.73  | 51,200,000.00        | 0.00                     | 0.00                            | 51,200,000.00           | 22,035,150.73    |
| 026000200100  | Office of the Surveyor General                                |                |                |                      |                          |                                 |                         |                  |
| 12020405      | Land/Survey/Inspection Fees - General                         | 9,948,442.60   | 15,360,947.50  | 13,200,000.00        | 0.00                     | 0.00                            | 13,200,000.00           | 2,160,947.50     |
| 12020454      | Search Fees                                                   | 3,804,500.00   | 12,010,000.00  | 8,800,000.00         | 0.00                     | 0.00                            | 8,800,000.00            | 3,210,000.00     |
| 12020455      | Beacon Placement Fees                                         | 1,192,000.00   | 3,019,900.00   | 3,630,000.00         | 0.00                     | 0.00                            | 3,630,000.00            | (610,100.00)     |
| 026000200100  | Office of the Surveyor General Total                          | 14,944,942.60  | 30,390,847.50  | 25,630,000.00        | 0.00                     | 0.00                            | 25,630,000.00           | 4,760,847.50     |
| 026500100100  | Ministry of Livestock & Aquaculture Development               |                |                |                      |                          |                                 |                         |                  |
| 12020449      | Livestock Farms/Firm Inspection Fees                          | -              | 13,000.00      | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (987,000.00)     |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code | Economic Description                                      | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|---------------|-----------------------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|               |                                                           | <b>₦</b>       | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>           |
| 12020456      | Slaughter Premises Fees                                   | 3,423,650.00   | 5,236,250.00     | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | (4,763,750.00)     |
| 12020457      | Meat Inspection Fees                                      | -              | -                | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (500,000.00)       |
| 12020458      | Trade Animal Fees                                         | 607,389,785.53 | 1,190,845,129.44 | 3,000,000,000.00     | 0.00                     | 0.00                            | 3,000,000,000.00        | (1,809,154,870.56) |
| 12020484      | Fish/Birds Farms Hatchery/Products Movement Fees          | -              | -                | 2,100,000.00         | 0.00                     | 0.00                            | 2,100,000.00            | (2,100,000.00)     |
| 026500100100  | Ministry of Livestock & Aquaculture Development Total     | 610,813,435.53 | 1,196,094,379.44 | 3,013,600,000.00     | 0.00                     | 0.00                            | 3,013,600,000.00        | (1,817,505,620.56) |
| 026600100100  | Ministry of Entrepreneurship Development                  |                |                  |                      |                          |                                 |                         |                    |
| 12020410      | Registration Fees - General                               | 421,500.00     | 927,000.00       | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | (173,000.00)       |
| 026600100100  | Ministry of Entrepreneurship Development Total            | 421,500.00     | 927,000.00       | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | (173,000.00)       |
| 031805100100  | High Court of Justice                                     |                |                  |                      |                          |                                 |                         |                    |
| 12020411      | Court Fees - General                                      | 10,522,430.00  | 9,210,940.00     | 26,400,000.00        | 0.00                     | 0.00                            | 26,400,000.00           | (17,189,060.00)    |
| 031805100100  | High Court of Justice Total                               | 10,522,430.00  | 9,210,940.00     | 26,400,000.00        | 0.00                     | 0.00                            | 26,400,000.00           | (17,189,060.00)    |
| 031805200100  | Customary Court of Appeal                                 |                |                  |                      |                          |                                 |                         |                    |
| 12020411      | Court Fees - General                                      | 3,200.00       | 309,100.00       | 16,500,000.00        | 0.00                     | 0.00                            | 16,500,000.00           | (16,190,900.00)    |
| 031805200100  | Customary Court of Appeal Total                           | 3,200.00       | 309,100.00       | 16,500,000.00        | 0.00                     | 0.00                            | 16,500,000.00           | (16,190,900.00)    |
| 031805300100  | Sharia Court of Appeal                                    |                |                  |                      |                          |                                 |                         |                    |
| 12020411      | Court Fees - General                                      | -              | 12,300.00        | 110,000.00           | 0.00                     | 0.00                            | 110,000.00              | (97,700.00)        |
| 031805300100  | Sharia Court of Appeal Total                              | -              | 12,300.00        | 110,000.00           | 0.00                     | 0.00                            | 110,000.00              | (97,700.00)        |
| 031805500100  | Area Courts                                               |                |                  |                      |                          |                                 |                         |                    |
| 12020411      | Court Fees - General                                      | 4,047,045.00   | 7,192,710.00     | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 6,992,710.00       |
| 031805500100  | Area Courts Total                                         | 4,047,045.00   | 7,192,710.00     | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 6,992,710.00       |
| 051300100100  | Ministry of Youth and Sports Development                  |                |                  |                      |                          |                                 |                         |                    |
| 12020404      | Contract/Vetting/Procurement Fees - General               | 28,633,644.99  | 11,074,174.19    | -                    | 0.00                     | 0.00                            | -                       | 11,074,174.19      |
| 12020410      | Registration Fees - General                               | 60,000.00      | 80,000.00        | -                    | 0.00                     | 0.00                            | -                       | 80,000.00          |
| 12020411      | Court Fees - General                                      | -              | -                | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | (15,000,000.00)    |
| 051300100100  | Ministry of Youth and Sports Development Total            | 28,693,644.99  | 11,154,174.19    | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | (3,845,825.81)     |
| 051400100100  | Ministry of Women Affairs                                 |                |                  |                      |                          |                                 |                         |                    |
| 12020426      | Registration of Women Groups                              | 70,000.00      | 807,000.00       | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | 707,000.00         |
| 051400100100  | Ministry of Women Affairs Total                           | 70,000.00      | 807,000.00       | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | 707,000.00         |
| 051700100100  | Ministry of Education and Human Capital Development       |                |                  |                      |                          |                                 |                         |                    |
| 12020412      | Registration of Private Schools                           | 2,540,000.00   | 16,265,000.00    | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | (3,735,000.00)     |
| 051700100100  | Ministry of Education and Human Capital Development Total | 2,540,000.00   | 16,265,000.00    | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | (3,735,000.00)     |
| 051700400100  | College of Legal Studies Yola                             |                |                  |                      |                          |                                 |                         |                    |
| 12020410      | Registration Fees - General                               | -              | -                | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 12020416      | Medical/Laboratory Fees - General                         | 3,343,500.00   | 3,869,750.00     | -                    | 0.00                     | 0.00                            | -                       | 3,869,750.00       |
| 12020417      | Tertiary Institution Fees - General                       | 64,584,800.00  | 92,057,005.00    | -                    | 0.00                     | 0.00                            | -                       | 92,057,005.00      |
| 12020421      | Sports Fees                                               | 3,591,000.00   | 1,588,500.00     | -                    | 0.00                     | 0.00                            | -                       | 1,588,500.00       |
| 12020460      | Laboratory/Workshop/X-Ray and Others                      | -              | -                | 4,250,000.00         | 0.00                     | 0.00                            | 4,250,000.00            | (4,250,000.00)     |
| 12020461      | Accommodation Fees                                        | 2,940,000.00   | 2,110,000.00     | -                    | 0.00                     | 0.00                            | -                       | 2,110,000.00       |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 12020472      | Student Levy                                | 4,272,000.00   | 3,978,750.00   | -                    | 0.00                     | 0.00                            | -                       | 3,978,750.00     |
| 051700400100  | College of Legal Studies Yola Total         | 78,731,300.00  | 103,604,005.00 | 4,250,000.00         | 0.00                     | 0.00                            | 4,250,000.00            | 99,354,005.00    |
| 051700500100  | College of Agriculture Ganye                |                |                |                      |                          |                                 |                         |                  |
| 12020404      | Contract/Vetting/Procurement Fees - General | -              | -              | 440,000.00           | 0.00                     | 0.00                            | 440,000.00              | (440,000.00)     |
| 12020416      | Medical/Laboratory Fees - General           | 1,008,300.00   | 2,819,200.00   | 18,380,000.00        | 0.00                     | 0.00                            | 18,380,000.00           | (15,560,800.00)  |
| 12020417      | Tertiary Institution Fees - General         | 12,350,550.00  | 17,329,300.00  | 18,840,000.00        | 0.00                     | 0.00                            | 18,840,000.00           | (1,510,700.00)   |
| 12020421      | Sports Fees                                 | 234,500.00     | 277,500.00     | 700,000.00           | 0.00                     | 0.00                            | 700,000.00              | (422,500.00)     |
| 12020422      | SIWES Fees                                  | -              | 395,000.00     | -                    | 0.00                     | 0.00                            | -                       | 395,000.00       |
| 12020461      | Accommodation Fees                          | 343,500.00     | 130,000.00     | 1,400,000.00         | 0.00                     | 0.00                            | 1,400,000.00            | (1,270,000.00)   |
| 12020462      | Educational Visit Fees                      | 469,000.00     | 277,500.00     | 2,100,000.00         | 0.00                     | 0.00                            | 2,100,000.00            | (1,822,500.00)   |
| 051700500100  | College of Agriculture Ganye Total          | 14,405,850.00  | 21,228,500.00  | 41,860,000.00        | 0.00                     | 0.00                            | 41,860,000.00           | (20,631,500.00)  |
| 051701800100  | Adamawa State Polytechnic Yola              |                |                |                      |                          |                                 |                         |                  |
| 12020404      | Contract/Vetting/Procurement Fees - General | -              | -              | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (500,000.00)     |
| 12020410      | Registration Fees - General                 | -              | -              | 251,900,000.00       | 0.00                     | 0.00                            | 251,900,000.00          | (251,900,000.00) |
| 12020414      | Admin Charges                               | -              | 584,000.00     | 80,518,000.00        | 0.00                     | 0.00                            | 80,518,000.00           | (79,934,000.00)  |
| 12020415      | Adapoly Ventures                            | 8,642,745.00   | 19,753,289.00  | 56,200,000.00        | 0.00                     | 0.00                            | 56,200,000.00           | (36,446,711.00)  |
| 12020416      | Medical/Laboratory Fees - General           | 18,597,300.00  | 48,014,500.00  | 47,270,000.00        | 0.00                     | 0.00                            | 47,270,000.00           | 744,500.00       |
| 12020417      | Tertiary Institution Fees - General         | 211,944,845.00 | 158,439,050.00 | 56,036,100.00        | 0.00                     | 0.00                            | 56,036,100.00           | 102,402,950.00   |
| 12020421      | Sports Fees                                 | 4,922,000.00   | 4,965,500.00   | 3,543,000.00         | 0.00                     | 0.00                            | 3,543,000.00            | 1,422,500.00     |
| 12020422      | SIWES Fees                                  | -              | 4,993,500.00   | -                    | 0.00                     | 0.00                            | -                       | 4,993,500.00     |
| 12020443      | Processing Fees and Certificate Evaluation  | 189,100.00     | 1,082,000.00   | -                    | 0.00                     | 0.00                            | -                       | 1,082,000.00     |
| 12020460      | Laboratory/Workshop/X-Ray and Others        | 4,922,000.00   | 4,965,500.00   | -                    | 0.00                     | 0.00                            | -                       | 4,965,500.00     |
| 12020461      | Accommodation Fees                          | 5,630,000.00   | 3,410,000.00   | 2,025,000.00         | 0.00                     | 0.00                            | 2,025,000.00            | 1,385,000.00     |
| 12020466      | Facility Fees                               | -              | -              | 12,103,000.00        | 0.00                     | 0.00                            | 12,103,000.00           | (12,103,000.00)  |
| 12020471      | Identity Card Fees [ID]                     | 8,220,000.00   | -              | 16,360,000.00        | 0.00                     | 0.00                            | 16,360,000.00           | (16,360,000.00)  |
| 12020472      | Student Levy                                | -              | -              | 17,420,000.00        | 0.00                     | 0.00                            | 17,420,000.00           | (17,420,000.00)  |
| 051701800100  | Adamawa State Polytechnic Yola Total        | 263,067,990.00 | 246,207,339.00 | 543,875,100.00       | 0.00                     | 0.00                            | 543,875,100.00          | (297,667,761.00) |
| 051701900100  | College of Education Hong                   |                |                |                      |                          |                                 |                         |                  |
| 12020417      | Tertiary Institution Fees - General         | 181,887,000.00 | 92,918,000.00  | 81,580,000.00        | 0.00                     | 0.00                            | 81,580,000.00           | 11,338,000.00    |
| 12020421      | Sports Fees                                 | 13,401,800.00  | 5,120,000.00   | 6,975,000.00         | 0.00                     | 0.00                            | 6,975,000.00            | (1,855,000.00)   |
| 12020459      | Boarding/Lodging Fees                       | 4,653,000.00   | 12,450,000.00  | 8,595,000.00         | 0.00                     | 0.00                            | 8,595,000.00            | 3,855,000.00     |
| 051701900100  | College of Education Hong Total             | 199,941,800.00 | 110,488,000.00 | 97,150,000.00        | 0.00                     | 0.00                            | 97,150,000.00           | 13,338,000.00    |
| 051702100100  | Adamawa State University Mubi               |                |                |                      |                          |                                 |                         |                  |
| 12020404      | Contract/Vetting/Procurement Fees - General | 5,700,000.00   | 1,041,000.00   | 2,500,000.00         | 0.00                     | 0.00                            | 2,500,000.00            | (1,459,000.00)   |
| 12020410      | Registration Fees - General                 | -              | -              | 115,500,000.00       | 0.00                     | 0.00                            | 115,500,000.00          | (115,500,000.00) |
| 12020416      | Medical/Laboratory Fees - General           | 31,247,500.00  | 73,249,200.00  | 42,500,000.00        | 0.00                     | 0.00                            | 42,500,000.00           | 30,749,200.00    |
| 12020417      | Tertiary Institution Fees - General         | 154,840,926.78 | 374,666,733.20 | 148,500,000.00       | 0.00                     | 0.00                            | 148,500,000.00          | 226,166,733.20   |
| 12020419      | Dongle Fees                                 | -              | -              | 58,900,000.00        | 0.00                     | 0.00                            | 58,900,000.00           | (58,900,000.00)  |
| 12020420      | PG School Related Fees                      | 37,490,231.00  | 54,556,797.00  | 71,000,000.00        | 0.00                     | 0.00                            | 71,000,000.00           | (16,443,203.00)  |
| 12020421      | Sports Fees                                 | 35,563,500.00  | 48,170,500.00  | 42,500,000.00        | 0.00                     | 0.00                            | 42,500,000.00           | 5,670,500.00     |
| 12020422      | SIWES Fees                                  | 300,000.00     | 14,030,000.00  | 10,250,000.00        | 0.00                     | 0.00                            | 10,250,000.00           | 3,780,000.00     |
| 12020461      | Accommodation Fees                          | 83,224,000.00  | 92,920,000.00  | 63,000,000.00        | 0.00                     | 0.00                            | 63,000,000.00           | 29,920,000.00    |
| 12020466      | Facility Fees                               | 18,927,500.00  | 30,815,500.00  | 27,500,000.00        | 0.00                     | 0.00                            | 27,500,000.00           | 3,315,500.00     |



## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code | Economic Description                                      | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|-----------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                           | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 12020473      | Charges on State Government Contract                      | -              | -              | 600,000,000.00       | 0.00                     | 0.00                            | 600,000,000.00          | (600,000,000.00) |
| 12020474      | Hotel Guest Service Charge                                | 2,210,080.67   | 3,132,215.63   | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | (8,867,784.37)   |
| 051702100100  | Adamawa State University Mubi Total                       | 369,503,738.45 | 692,581,945.83 | 1,194,150,000.00     | 0.00                     | 0.00                            | 1,194,150,000.00        | (501,568,054.17) |
| 051702300100  | College of Nursing & Midwifery Yola                       |                |                |                      |                          |                                 |                         |                  |
| 12020417      | Tertiary Institution Fees - General                       | 26,470,000.00  | 23,116,000.00  | 17,600,000.00        | 0.00                     | 0.00                            | 17,600,000.00           | 5,516,000.00     |
| 12020421      | Sports Fees                                               | 2,331,000.00   | 2,700,900.00   | 1,185,000.00         | 0.00                     | 0.00                            | 1,185,000.00            | 1,515,900.00     |
| 12020461      | Accommodation Fees                                        | 6,268,000.00   | 8,270,000.00   | 10,880,000.00        | 0.00                     | 0.00                            | 10,880,000.00           | (2,610,000.00)   |
| 12020472      | Student Levy                                              | 39,150,000.00  | 32,760,000.00  | 23,700,000.00        | 0.00                     | 0.00                            | 23,700,000.00           | 9,060,000.00     |
| 051702300100  | College of Nursing & Midwifery Yola Total                 | 74,219,000.00  | 66,846,900.00  | 53,365,000.00        | 0.00                     | 0.00                            | 53,365,000.00           | 13,481,900.00    |
| 051702400100  | College of Health Technology Michika                      |                |                |                      |                          |                                 |                         |                  |
| 12020410      | Registration Fees - General                               | -              | -              | 30,920,000.00        | 0.00                     | 0.00                            | 30,920,000.00           | (30,920,000.00)  |
| 12020417      | Tertiary Institution Fees - General                       | 85,974,000.00  | 63,756,000.00  | 38,650,000.00        | 0.00                     | 0.00                            | 38,650,000.00           | 25,106,000.00    |
| 12020421      | Sports Fees                                               | 10,054,000.00  | 7,084,000.00   | -                    | 0.00                     | 0.00                            | -                       | 7,084,000.00     |
| 12020461      | Accommodation Fees                                        | 3,010,000.00   | 1,760,000.00   | 2,880,000.00         | 0.00                     | 0.00                            | 2,880,000.00            | (1,120,000.00)   |
| 12020462      | Educational Visit Fees                                    | 22,635,000.00  | 17,710,000.00  | 19,325,000.00        | 0.00                     | 0.00                            | 19,325,000.00           | (1,615,000.00)   |
| 051702400100  | College of Health Technology Michika Total                | 121,673,000.00 | 90,310,000.00  | 91,775,000.00        | 0.00                     | 0.00                            | 91,775,000.00           | (1,465,000.00)   |
| 051705100100  | Post Primary Schools Mgt Board                            |                |                |                      |                          |                                 |                         |                  |
| 12020410      | Registration Fees - General                               | 170,000.00     | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 051705100100  | Post Primary Schools Mgt Board Total                      | 170,000.00     | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 051706200100  | Ministry of Tertiary and Professional Education           |                |                |                      |                          |                                 |                         |                  |
| 12020410      | Registration Fees - General                               | -              | -              | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (5,000,000.00)   |
| 12020413      | Annual Dues                                               | -              | -              | 2,500,000.00         | 0.00                     | 0.00                            | 2,500,000.00            | (2,500,000.00)   |
| 12020414      | Admin Charges                                             | -              | -              | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (1,000,000.00)   |
| 051706200100  | Ministry of Tertiary and Professional Education Total     | -              | -              | 8,500,000.00         | 0.00                     | 0.00                            | 8,500,000.00            | (8,500,000.00)   |
| 052100100100  | Ministry of Health and Human Services                     |                |                |                      |                          |                                 |                         |                  |
| 12020410      | Registration Fees - General                               | 165,000.00     | 550,000.00     | 2,650,000.00         | 0.00                     | 0.00                            | 2,650,000.00            | (2,100,000.00)   |
| 12020416      | Medical/Laboratory Fees - General                         | 308,000.00     | 432,000.00     | 600,000.00           | 0.00                     | 0.00                            | 600,000.00              | (168,000.00)     |
| 12020428      | Registration of Private Hospitals Fees                    | 147,500.00     | 1,131,000.00   | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | (69,000.00)      |
| 12020429      | Special Operations Fees (Chemist)                         | -              | 5,000.00       | 1,980,000.00         | 0.00                     | 0.00                            | 1,980,000.00            | (1,975,000.00)   |
| 12020430      | Nursery/Maternity Homes                                   | 276,000.00     | 760,000.00     | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (240,000.00)     |
| 052100100100  | Ministry of Health and Human Services Total               | 896,500.00     | 2,878,000.00   | 7,430,000.00         | 0.00                     | 0.00                            | 7,430,000.00            | (4,552,000.00)   |
| 052100200100  | Adamawa State Contributory Health Management Agency       |                |                |                      |                          |                                 |                         |                  |
| 12020416      | Medical/Laboratory Fees - General                         | -              | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 052100200100  | Adamawa State Contributory Health Management Agency Total | -              | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 052110200100  | Adamawa State Hospital Services Management Board          |                |                |                      |                          |                                 |                         |                  |
| 12020416      | Medical/Laboratory Fees - General                         | 249,984,016.00 | 282,139,260.00 | 200,000,000.00       | 0.00                     | 0.00                            | 200,000,000.00          | 82,139,260.00    |
| 12020427      | Yellow Cards Fees                                         | 50,186,750.00  | 38,733,300.00  | 150,000,000.00       | 0.00                     | 0.00                            | 150,000,000.00          | (111,266,700.00) |
| 052110200100  | Adamawa State Hospital Services Management Board Total    | 300,170,766.00 | 320,872,560.00 | 350,000,000.00       | 0.00                     | 0.00                            | 350,000,000.00          | (29,127,440.00)  |
| 053500100100  | Ministry of Environment and Natural Resources Development |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code                 | Economic Description                                             | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|-------------------------------|------------------------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|                               |                                                                  | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>           |
| 12020402                      | Timber and forest Fees                                           | 292,000.00       | 405,500.00       | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | (9,594,500.00)     |
| 12020423                      | Environmental Impact Assessment Fees                             | 463,000.00       | 328,000.00       | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (4,672,000.00)     |
| 12020424                      | Food and Social Services Fees                                    | 974,100.00       | -                | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 053500100100                  | Ministry of Environment and Natural Resources Development Total  | 1,729,100.00     | 733,500.00       | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | (14,266,500.00)    |
| 053500200100                  | Adamawa State Environmental Protection Agency (ADSEPA)- Projects |                  |                  |                      |                          |                                 |                         |                    |
| 12020424                      | Food and Social Services Fees                                    | -                | 655,800.00       | 3,000,000.00         | 0.00                     | 0.00                            | 3,000,000.00            | (2,344,200.00)     |
| 12020486                      | Registration/Renewal of Cultural Association/Waste Collectors    | -                | -                | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | (2,000,000.00)     |
| 053500200100                  | Adamawa State Environmental Protection Agency (ADSEPA)- Projects | -                | 655,800.00       | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (4,344,200.00)     |
| 120204 - FEES - GENERAL Total |                                                                  | 2,405,668,698.59 | 3,289,718,959.64 | 5,970,392,100.00     | 0.00                     | 0.00                            | 5,970,392,100.00        | (2,680,673,140.36) |
| 120205 - FINES - GENERAL      |                                                                  |                  |                  |                      |                          |                                 |                         |                    |
| 022000800100                  | Board of Internal Revenue                                        |                  |                  |                      |                          |                                 |                         |                    |
| 12020505                      | Road Traffic (Misc. Off)                                         | 1,071,284.60     | -                | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | (200,000.00)       |
| 022000800100                  | Board of Internal Revenue Total                                  | 1,071,284.60     | -                | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | (200,000.00)       |
| 023300100100                  | Ministry of Mineral Resources Development                        |                  |                  |                      |                          |                                 |                         |                    |
| 12020512                      | Fine For Harmful Ecosystem Activities                            | -                | -                | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | (1,200,000.00)     |
| 023300100100                  | Ministry of Mineral Resources Development Total                  | -                | -                | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | (1,200,000.00)     |
| 026000100100                  | Ministry of Lands and Survey                                     |                  |                  |                      |                          |                                 |                         |                    |
| 12020501                      | Penalty for offences - General                                   | 558,191.42       | -                | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 12020512                      | Fine For Harmful Ecosystem Activities                            | -                | 1,936,824.06     | -                    | 0.00                     | 0.00                            | -                       | 1,936,824.06       |
| 026000100100                  | Ministry of Lands and Survey Total                               | 558,191.42       | 1,936,824.06     | -                    | 0.00                     | 0.00                            | -                       | 1,936,824.06       |
| 031805100100                  | High Court of Justice                                            |                  |                  |                      |                          |                                 |                         |                    |
| 12020511                      | Court Fine                                                       | 3,222,740.00     | 4,283,495.00     | -                    | 0.00                     | 0.00                            | -                       | 4,283,495.00       |
| 031805100100                  | High Court of Justice Total                                      | 3,222,740.00     | 4,283,495.00     | -                    | 0.00                     | 0.00                            | -                       | 4,283,495.00       |
| 031805500100                  | Area Courts                                                      |                  |                  |                      |                          |                                 |                         |                    |
| 12020511                      | Court Fine                                                       | 14,098,759.00    | 19,625,390.00    | -                    | 0.00                     | 0.00                            | -                       | 19,625,390.00      |
| 031805500100                  | Area Courts Total                                                | 14,098,759.00    | 19,625,390.00    | -                    | 0.00                     | 0.00                            | -                       | 19,625,390.00      |
| 051702100100                  | Adamawa State University Mubi                                    |                  |                  |                      |                          |                                 |                         |                    |
| 12020506                      | Change of Course                                                 | -                | -                | 11,000,000.00        | 0.00                     | 0.00                            | 11,000,000.00           | (11,000,000.00)    |
| 051702100100                  | Adamawa State University Mubi Total                              | -                | -                | 11,000,000.00        | 0.00                     | 0.00                            | 11,000,000.00           | (11,000,000.00)    |
| 053500100100                  | Ministry of Environment and Natural Resources Development        |                  |                  |                      |                          |                                 |                         |                    |
| 12020508                      | Sanitation Fine                                                  | 4,679,500.00     | -                | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 12020510                      | Stray Animal Fine                                                | -                | -                | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 12020511                      | Court Fine                                                       | -                | -                | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 053500100100                  | Ministry of Environment and Natural Resources Development Total  | 4,679,500.00     | -                | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 053500200100                  | Adamawa State Environmental Protection Agency (ADSEPA)- Projects |                  |                  |                      |                          |                                 |                         |                    |
| 12020508                      | Sanitation Fine                                                  | -                | 3,848,900.00     | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | (6,151,100.00)     |
| 12020509                      | Gully Emptier Fine                                               | -                | 4,000.00         | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (4,996,000.00)     |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code                                                            | Economic Description                                         | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------------|--------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                          |                                                              | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 12020510                                                                 | Stray Animal Fine                                            | -              | -              | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (500,000.00)     |
| 12020511                                                                 | Court Fine                                                   | -              | -              | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | (2,400,000.00)   |
| 12020513                                                                 | Firewood/Charcoal Rates Fine                                 | -              | -              | 300,000.00           | 0.00                     | 0.00                            | 300,000.00              | (300,000.00)     |
| 12020514                                                                 | Forest De-Reservasion Fine                                   | -              | -              | 1,700,000.00         | 0.00                     | 0.00                            | 1,700,000.00            | (1,700,000.00)   |
| 053500200100                                                             | Adamawa State Environmental Protection Agency (ADSEPA)- Proj | -              | 3,852,900.00   | 19,900,000.00        | 0.00                     | 0.00                            | 19,900,000.00           | (16,047,100.00)  |
|                                                                          |                                                              |                |                |                      |                          |                                 |                         |                  |
| 120205 - FINES - GENERAL Total                                           |                                                              | 23,630,475.02  | 29,698,609.06  | 32,300,000.00        | 0.00                     | 0.00                            | 32,300,000.00           | (2,601,390.94)   |
|                                                                          |                                                              |                |                |                      |                          |                                 |                         |                  |
| 120206 - SALES - GENERAL                                                 |                                                              |                |                |                      |                          |                                 |                         |                  |
| 012301300100                                                             | Government Printing Press                                    |                |                |                      |                          |                                 |                         |                  |
| 12020632                                                                 | Sales of Publications                                        | 404,900.00     | 461,640.00     | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (538,360.00)     |
| 012301300100 - Government Printing Press Total                           |                                                              | 404,900.00     | 461,640.00     | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (538,360.00)     |
|                                                                          |                                                              |                |                |                      |                          |                                 |                         |                  |
| 012305500100                                                             | Adamawa Press Limited                                        |                |                |                      |                          |                                 |                         |                  |
| 12020633                                                                 | Sales of Newspapers                                          | 548,500.00     | 326,300.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | (473,700.00)     |
| 012305500100 - Adamawa Press Limited Total                               |                                                              | 548,500.00     | 326,300.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | (473,700.00)     |
|                                                                          |                                                              |                |                |                      |                          |                                 |                         |                  |
| 012500500100                                                             | Establishment and Training Department                        |                |                |                      |                          |                                 |                         |                  |
| 12020648                                                                 | Sales of In-Services Training Forms                          | 72,000.00      | 26,600.00      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | (13,400.00)      |
| 12020649                                                                 | Sales of Retirement Forms                                    | 357,700.00     | 315,700.00     | 350,000.00           | 0.00                     | 0.00                            | 350,000.00              | (34,300.00)      |
| 012500500100 - Establishment and Training Department Total               |                                                              | 429,700.00     | 342,300.00     | 390,000.00           | 0.00                     | 0.00                            | 390,000.00              | (47,700.00)      |
|                                                                          |                                                              |                |                |                      |                          |                                 |                         |                  |
| 014700100100                                                             | Civil Service Commission                                     |                |                |                      |                          |                                 |                         |                  |
| 12020622                                                                 | Sales of Transfer of Service Forms                           | 39,000.00      | 467,825.00     | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | 367,825.00       |
| 014700100100 - Civil Service Commission Total                            |                                                              | 39,000.00      | 467,825.00     | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | 367,825.00       |
|                                                                          |                                                              |                |                |                      |                          |                                 |                         |                  |
| 021500100100                                                             | Ministry of Agriculture                                      |                |                |                      |                          |                                 |                         |                  |
| 12020630                                                                 | Sales of Seedlings                                           | 195,000.00     | 420,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 20,000.00        |
| 021500100100 - Ministry of Agriculture Total                             |                                                              | 195,000.00     | 420,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 20,000.00        |
|                                                                          |                                                              |                |                |                      |                          |                                 |                         |                  |
| 022201900100                                                             | Jimeta Modern Market Office                                  |                |                |                      |                          |                                 |                         |                  |
| 12020650                                                                 | Sales of Shops/Stores                                        | 3,505,000.00   | 3,015,000.00   | -                    | 0.00                     | 0.00                            | -                       | 3,015,000.00     |
| 022201900100 - Jimeta Modern Market Office Total                         |                                                              | 3,505,000.00   | 3,015,000.00   | -                    | 0.00                     | 0.00                            | -                       | 3,015,000.00     |
|                                                                          |                                                              |                |                |                      |                          |                                 |                         |                  |
| 023400400100                                                             | Adamawa State Road Maintenance Agency                        |                |                |                      |                          |                                 |                         |                  |
| 12020619                                                                 | Sales of Products                                            | -              | 150,000.00     | -                    | 0.00                     | 0.00                            | -                       | 150,000.00       |
| 023400400100 - Adamawa State Road Maintenance Agency Total               |                                                              | -              | 150,000.00     | -                    | 0.00                     | 0.00                            | -                       | 150,000.00       |
|                                                                          |                                                              |                |                |                      |                          |                                 |                         |                  |
| 031801100100                                                             | Adamawa State Judicial Service Commission                    |                |                |                      |                          |                                 |                         |                  |
| 12020638                                                                 | Sales of Employment Forms                                    | -              | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 031801100100 - Adamawa State Judicial Service Commission Total           |                                                              | -              | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
|                                                                          |                                                              |                |                |                      |                          |                                 |                         |                  |
| 051700100100                                                             | Ministry of Education and Human Capital Development          |                |                |                      |                          |                                 |                         |                  |
| 12020625                                                                 | Sales of Stationeries & School Directory                     | 365,000.00     | 20,000.00      | -                    | 0.00                     | 0.00                            | -                       | 20,000.00        |
| 12020626                                                                 | Sales of Application Forms for Private Schools               | 2,275,000.00   | 3,015,000.00   | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | (6,985,000.00)   |
| 12020639                                                                 | Sales of In Service Form                                     | -              | -              | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | (100,000.00)     |
| 051700100100 - Ministry of Education and Human Capital Development Total |                                                              | 2,640,000.00   | 3,035,000.00   | 10,100,000.00        | 0.00                     | 0.00                            | 10,100,000.00           | (7,065,000.00)   |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code                                             | Economic Description                | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------|-------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                           |                                     | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 051700400100 - College of Legal Studies Yola              |                                     |                |                |                      |                          |                                 |                         |                  |
| 12020603                                                  | Sales of ID Cards                   | 933,000.00     | 997,950.00     | -                    | 0.00                     | 0.00                            | -                       | 997,950.00       |
| 12020616                                                  | Sales of Admission Forms            | 7,277,000.00   | 5,062,100.00   | 7,000,000.00         | 0.00                     | 0.00                            | 7,000,000.00            | (1,937,900.00)   |
| 12020638                                                  | Sales of Employment Forms           | -              | -              | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (500,000.00)     |
| 12020646                                                  | Student Hand Book                   | 1,818,500.00   | 1,809,200.00   | -                    | 0.00                     | 0.00                            | -                       | 1,809,200.00     |
| 051700400100 - College of Legal Studies Yola Total        |                                     | 10,028,500.00  | 7,869,250.00   | 7,500,000.00         | 0.00                     | 0.00                            | 7,500,000.00            | 369,250.00       |
| 051700500100 - College of Agriculture Ganye               |                                     |                |                |                      |                          |                                 |                         |                  |
| 12020609                                                  | Proceeds from Sales of Farm Produce | 1,722,800.00   | 1,441,000.00   | 2,600,000.00         | 0.00                     | 0.00                            | 2,600,000.00            | (1,159,000.00)   |
| 12020616                                                  | Sales of Admission Forms            | 554,000.00     | 162,500.00     | -                    | 0.00                     | 0.00                            | -                       | 162,500.00       |
| 12020638                                                  | Sales of Employment Forms           | -              | 130,000.00     | -                    | 0.00                     | 0.00                            | -                       | 130,000.00       |
| 051700500100 - College of Agriculture Ganye Total         |                                     | 2,276,800.00   | 1,733,500.00   | 2,600,000.00         | 0.00                     | 0.00                            | 2,600,000.00            | (866,500.00)     |
| 051701800100 - Adamawa State Polytechnic Yola             |                                     |                |                |                      |                          |                                 |                         |                  |
| 12020603                                                  | Sales of ID Cards                   | -              | -              | 2,044,000.00         | 0.00                     | 0.00                            | 2,044,000.00            | (2,044,000.00)   |
| 12020616                                                  | Sales of Admission Forms            | 14,294,525.00  | 9,173,200.00   | -                    | 0.00                     | 0.00                            | -                       | 9,173,200.00     |
| 12020629                                                  | Sales of Application Forms          | 150,000.00     | -              | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 12020644                                                  | Student I.D Card                    | -              | 5,126,000.00   | -                    | 0.00                     | 0.00                            | -                       | 5,126,000.00     |
| 12020646                                                  | Student Hand Book                   | 2,747,000.00   | 2,798,800.00   | -                    | 0.00                     | 0.00                            | -                       | 2,798,800.00     |
| 051701800100 - Adamawa State Polytechnic Yola Total       |                                     | 17,191,525.00  | 17,098,000.00  | 2,044,000.00         | 0.00                     | 0.00                            | 2,044,000.00            | 15,054,000.00    |
| 051701900100 - College of Education Hong                  |                                     |                |                |                      |                          |                                 |                         |                  |
| 12020616                                                  | Sales of Admission Forms            | 5,515,000.00   | 3,877,000.00   | 6,150,000.00         | 0.00                     | 0.00                            | 6,150,000.00            | (2,273,000.00)   |
| 051701900100 - College of Education Hong Total            |                                     | 5,515,000.00   | 3,877,000.00   | 6,150,000.00         | 0.00                     | 0.00                            | 6,150,000.00            | (2,273,000.00)   |
| 051702100100 - Adamawa State University Mubi              |                                     |                |                |                      |                          |                                 |                         |                  |
| 12020603                                                  | Sales of ID Cards                   | 18,824,500.00  | 20,289,500.00  | 6,750,000.00         | 0.00                     | 0.00                            | 6,750,000.00            | 13,539,500.00    |
| 12020616                                                  | Sales of Admission Forms            | -              | 55,000.00      | -                    | 0.00                     | 0.00                            | -                       | 55,000.00        |
| 12020629                                                  | Sales of Application Forms          | 4,378,000.00   | 85,000.00      | 6,437,000.00         | 0.00                     | 0.00                            | 6,437,000.00            | (6,352,000.00)   |
| 12020646                                                  | Student Hand Book                   | 1,567,500.00   | 7,132,500.00   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | (867,500.00)     |
| 051702100100 - Adamawa State University Mubi Total        |                                     | 24,770,000.00  | 27,562,000.00  | 21,187,000.00        | 0.00                     | 0.00                            | 21,187,000.00           | 6,375,000.00     |
| 051702300100 - College of Nursing & Midwifery Yola        |                                     |                |                |                      |                          |                                 |                         |                  |
| 12020616                                                  | Sales of Admission Forms            | 31,180,000.00  | 26,921,000.00  | 600,000.00           | 0.00                     | 0.00                            | 600,000.00              | 26,321,000.00    |
| 12020646                                                  | Student Hand Book                   | 3,640,000.00   | 3,106,500.00   | 1,950,000.00         | 0.00                     | 0.00                            | 1,950,000.00            | 1,156,500.00     |
| 12020653                                                  | Sales of Forms                      | -              | -              | 30,000,000.00        | 0.00                     | 0.00                            | 30,000,000.00           | (30,000,000.00)  |
| 051702300100 - College of Nursing & Midwifery Yola Total  |                                     | 34,820,000.00  | 30,027,500.00  | 32,550,000.00        | 0.00                     | 0.00                            | 32,550,000.00           | (2,522,500.00)   |
| 051702400100 - College of Health Technology Michika       |                                     |                |                |                      |                          |                                 |                         |                  |
| 12020616                                                  | Sales of Admission Forms            | 6,040,000.00   | 10,681,000.00  | 7,500,000.00         | 0.00                     | 0.00                            | 7,500,000.00            | 3,181,000.00     |
| 051702400100 - College of Health Technology Michika Total |                                     | 6,040,000.00   | 10,681,000.00  | 7,500,000.00         | 0.00                     | 0.00                            | 7,500,000.00            | 3,181,000.00     |
| 051705100100 - Post Primary Schools Mgt Board             |                                     |                |                |                      |                          |                                 |                         |                  |
| 12020639                                                  | Sales of In Service Form            | 131,000.00     | 130,000.00     | -                    | 0.00                     | 0.00                            | -                       | 130,000.00       |
| 051705100100 - Post Primary Schools Mgt Board Total       |                                     | 131,000.00     | 130,000.00     | -                    | 0.00                     | 0.00                            | -                       | 130,000.00       |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code | Economic Description                                            | Actual<br>2023<br>N | Actual<br>2024<br>N | Final Budget<br>2024<br>N | Budget Transfers<br>2024<br>N | Supplementary<br>Budget<br>2024<br>N | Original Budget<br>2024<br>N | Variance<br>2024<br>N |
|---------------|-----------------------------------------------------------------|---------------------|---------------------|---------------------------|-------------------------------|--------------------------------------|------------------------------|-----------------------|
| 052100200100  | Adamawa State Contributory Health Management Agency             |                     |                     |                           |                               |                                      |                              |                       |
| 12020651      | Sales of Drugs                                                  | 2,945,000.00        | -                   | -                         | 0.00                          | 0.00                                 | -                            | 0.00                  |
| 052100200100  | Adamawa State Contributory Health Management Agency Total       | 2,945,000.00        | -                   | -                         | 0.00                          | 0.00                                 | -                            | 0.00                  |
| 052110200100  | Adamawa State Hospital Services Management Board                |                     |                     |                           |                               |                                      |                              |                       |
| 12020612      | Proceeds from Sales of Drugs and Medications                    | 4,009,420.00        | 3,000,250.00        | 250,000,000.00            | 0.00                          | 0.00                                 | 250,000,000.00               | (246,999,750.00)      |
| 052110200100  | Adamawa State Hospital Services Management Board Total          | 4,009,420.00        | 3,000,250.00        | 250,000,000.00            | 0.00                          | 0.00                                 | 250,000,000.00               | (246,999,750.00)      |
| 052111300100  | Adamawa Essential Drugs Programme                               |                     |                     |                           |                               |                                      |                              |                       |
| 12020651      | Sales of Drugs                                                  | 39,967,442.00       | 63,390,331.00       | 40,000,000.00             | 0.00                          | 0.00                                 | 40,000,000.00                | 23,390,331.00         |
| 052111300100  | Adamawa Essential Drugs Programme Total                         | 39,967,442.00       | 63,390,331.00       | 40,000,000.00             | 0.00                          | 0.00                                 | 40,000,000.00                | 23,390,331.00         |
| 053500100100  | Ministry of Environment and Natural Resources Development       |                     |                     |                           |                               |                                      |                              |                       |
| 12020630      | Sales of Seedlings                                              | 17,000.00           | 4,352,100.00        | 5,000,000.00              | 0.00                          | 0.00                                 | 5,000,000.00                 | (647,900.00)          |
| 12020631      | Cottage Industries Sales                                        | -                   | -                   | 1,000,000.00              | 0.00                          | 0.00                                 | 1,000,000.00                 | (1,000,000.00)        |
| 053500100100  | Ministry of Environment and Natural Resources Development Total | 17,000.00           | 4,352,100.00        | 6,000,000.00              | 0.00                          | 0.00                                 | 6,000,000.00                 | (1,647,900.00)        |
| 120206        | SALES - GENERAL Total                                           | 155,473,787.00      | 177,938,996.00      | 388,321,000.00            | 0.00                          | 0.00                                 | 388,321,000.00               | (210,382,004.00)      |
| 120207        | EARNINGS - GENERAL                                              |                     |                     |                           |                               |                                      |                              |                       |
| 012300100100  | Ministry of Information and Strategy                            |                     |                     |                           |                               |                                      |                              |                       |
| 12020754      | Programme Sponsorship                                           | -                   | -                   | 6,698,300.00              | 0.00                          | 0.00                                 | 6,698,300.00                 | (6,698,300.00)        |
| 12020755      | Public Announcement & Jingles                                   | -                   | -                   | 724,200.00                | 0.00                          | 0.00                                 | 724,200.00                   | (724,200.00)          |
| 012300100100  | Ministry of Information and Strategy Total                      | -                   | -                   | 7,422,500.00              | 0.00                          | 0.00                                 | 7,422,500.00                 | (7,422,500.00)        |
| 012300300100  | Adamawa Television Corporation                                  |                     |                     |                           |                               |                                      |                              |                       |
| 12020711      | Earnings from Commercial Activities                             | -                   | -                   | 2,000,000.00              | 0.00                          | 0.00                                 | 2,000,000.00                 | (2,000,000.00)        |
| 12020720      | Programme Sponsorship                                           | -                   | -                   | 2,000,000.00              | 0.00                          | 0.00                                 | 2,000,000.00                 | (2,000,000.00)        |
| 12020721      | Earnings from Advertisement and Announcement                    | -                   | -                   | 7,294,850.00              | 0.00                          | 0.00                                 | 7,294,850.00                 | (7,294,850.00)        |
| 12020752      | Earnings From Commercial News                                   | 345,000.00          | 637,000.00          | -                         | 0.00                          | 0.00                                 | -                            | 637,000.00            |
| 12020754      | Programme Sponsorship                                           | 3,878,595.00        | 2,020,000.00        | -                         | 0.00                          | 0.00                                 | -                            | 2,020,000.00          |
| 12020755      | Public Announcement & Jingles                                   | 6,709,750.00        | 7,456,000.00        | 6,718,800.00              | 0.00                          | 0.00                                 | 6,718,800.00                 | 737,200.00            |
| 012300300100  | Adamawa Television Corporation Total                            | 10,933,345.00       | 10,113,000.00       | 18,013,650.00             | 0.00                          | 0.00                                 | 18,013,650.00                | (7,900,650.00)        |
| 012300400100  | Adamawa Broadcasting Corporation                                |                     |                     |                           |                               |                                      |                              |                       |
| 12020711      | Earnings from Commercial Activities                             | -                   | -                   | -                         | 0.00                          | 0.00                                 | -                            | 0.00                  |
| 12020720      | Programme Sponsorship                                           | -                   | -                   | 7,000,000.00              | 0.00                          | 0.00                                 | 7,000,000.00                 | (7,000,000.00)        |
| 12020721      | Earnings from Advertisement and Announcement                    | 3,597,700.08        | 2,063,268.28        | 6,000,000.00              | 0.00                          | 0.00                                 | 6,000,000.00                 | (3,936,731.72)        |
| 12020752      | Earnings From Commercial News                                   | -                   | -                   | -                         | 0.00                          | 0.00                                 | -                            | 0.00                  |
| 12020754      | Programme Sponsorship                                           | 4,772,984.32        | 4,558,474.14        | -                         | 0.00                          | 0.00                                 | -                            | 4,558,474.14          |
| 012300400100  | Adamawa Broadcasting Corporation Total                          | 8,370,684.40        | 6,621,742.42        | 13,000,000.00             | 0.00                          | 0.00                                 | 13,000,000.00                | (6,378,257.58)        |
| 012305500100  | Adamawa Press Limited                                           |                     |                     |                           |                               |                                      |                              |                       |
| 12020721      | Earnings from Advertisement and Announcement                    | 17,030,000.00       | 18,146,578.83       | 22,000,000.00             | 0.00                          | 0.00                                 | 22,000,000.00                | (3,853,421.17)        |
| 012305500100  | Adamawa Press Limited Total                                     | 17,030,000.00       | 18,146,578.83       | 22,000,000.00             | 0.00                          | 0.00                                 | 22,000,000.00                | (3,853,421.17)        |
| 022000800100  | Board of Internal Revenue                                       |                     |                     |                           |                               |                                      |                              |                       |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code | Economic Description                                         | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|--------------------------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                              | <b>₦</b>       | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 12020725      | Retained Earnings on Collection                              | 591,906,274.53 | 1,045,219,013.16 | -                    | 0.00                     | 0.00                            | -                       | 1,045,219,013.16 |
| 022000800100  | - Board of Internal Revenue Total                            | 591,906,274.53 | 1,045,219,013.16 | -                    | 0.00                     | 0.00                            | -                       | 1,045,219,013.16 |
|               |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 022900100100  | - Ministry of Transportation                                 |                |                  |                      |                          |                                 |                         |                  |
| 12020746      | Trip Charges - Company Vehicles (CV)                         | 40,276,900.00  | 4,450,300.00     | -                    | 0.00                     | 0.00                            | -                       | 4,450,300.00     |
| 12020747      | Trip Charges - Local Vehicles (LV)                           | 41,698,000.00  | 29,649,850.00    | -                    | 0.00                     | 0.00                            | -                       | 29,649,850.00    |
| 12020751      | Government Share from Cooperative Proceeds                   | 613,000.00     | 700,000.00       | -                    | 0.00                     | 0.00                            | -                       | 700,000.00       |
| 022900100100  | - Ministry of Transportation Total                           | 82,587,900.00  | 34,800,150.00    | -                    | 0.00                     | 0.00                            | -                       | 34,800,150.00    |
|               |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 022905300100  | - Adamawa Transport Company                                  |                |                  |                      |                          |                                 |                         |                  |
| 12020746      | Trip Charges - Company Vehicles (CV)                         | -              | -                | 25,753,000.00        | 0.00                     | 0.00                            | 25,753,000.00           | (25,753,000.00)  |
| 12020747      | Trip Charges - Local Vehicles (LV)                           | -              | -                | 65,672,000.00        | 0.00                     | 0.00                            | 65,672,000.00           | (65,672,000.00)  |
| 022905300100  | - Adamawa Transport Company Total                            | -              | -                | 91,425,000.00        | 0.00                     | 0.00                            | 91,425,000.00           | (91,425,000.00)  |
|               |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 023300100100  | - Ministry of Mineral Resources Development                  |                |                  |                      |                          |                                 |                         |                  |
| 12020777      | Earnings From Leases of Quarry                               | -              | 130,000.00       | -                    | 0.00                     | 0.00                            | -                       | 130,000.00       |
| 023300100100  | - Ministry of Mineral Resources Development Total            | -              | 130,000.00       | -                    | 0.00                     | 0.00                            | -                       | 130,000.00       |
|               |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 023400400100  | - Adamawa State Road Maintenance Agency                      |                |                  |                      |                          |                                 |                         |                  |
| 12020703      | Earnings from Hire of Plants & Equipment                     | -              | 505,000.00       | -                    | 0.00                     | 0.00                            | -                       | 505,000.00       |
| 023400400100  | - Adamawa State Road Maintenance Agency Total                | -              | 505,000.00       | -                    | 0.00                     | 0.00                            | -                       | 505,000.00       |
|               |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 023600100100  | - Ministry of Culture and Tourism                            |                |                  |                      |                          |                                 |                         |                  |
| 12020716      | Earnings from Amusement Parks                                | 605,000.00     | 450,400.00       | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | (1,549,600.00)   |
| 12020717      | Earnings from Hotels                                         | 879,700.00     | 685,000.00       | 25,000,000.00        | 0.00                     | 0.00                            | 25,000,000.00           | (24,315,000.00)  |
| 023600100100  | - Ministry of Culture and Tourism Total                      | 1,484,700.00   | 1,135,400.00     | 27,000,000.00        | 0.00                     | 0.00                            | 27,000,000.00           | (25,864,600.00)  |
|               |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 023600400100  | - Arts Council                                               |                |                  |                      |                          |                                 |                         |                  |
| 12020709      | Earnings from Tourism/Culture/Arts Centres                   | -              | -                | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | (1,100,000.00)   |
| 12020722      | Earnings from State Cultural Troupes                         | 145,000.00     | 118,000.00       | 250,000.00           | 0.00                     | 0.00                            | 250,000.00              | (132,000.00)     |
| 12020723      | Earnings from Gate Takings                                   | 90,000.00      | 270,000.00       | 550,000.00           | 0.00                     | 0.00                            | 550,000.00              | (280,000.00)     |
| 12020775      | Earnings from Beer Palour                                    | 1,100,000.00   | 95,000.00        | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | (105,000.00)     |
| 023600400100  | - Arts Council Total                                         | 1,335,000.00   | 483,000.00       | 2,100,000.00         | 0.00                     | 0.00                            | 2,100,000.00            | (1,617,000.00)   |
|               |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 025300100100  | - Ministry of Housing and Urban Development                  |                |                  |                      |                          |                                 |                         |                  |
| 12020770      | Ribadu Sq. Hire of Open Air Space                            | -              | -                | 55,000.00            | 0.00                     | 0.00                            | 55,000.00               | (55,000.00)      |
| 025300100100  | - Ministry of Housing and Urban Development Total            | -              | -                | 55,000.00            | 0.00                     | 0.00                            | 55,000.00               | (55,000.00)      |
|               |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 025305300100  | - Adamawa State Urban Planning & Development Authority       |                |                  |                      |                          |                                 |                         |                  |
| 12020770      | Ribadu Sq. Hire of Open Air Space                            | 1,180,000.00   | 1,180,000.00     | -                    | 0.00                     | 0.00                            | -                       | 1,180,000.00     |
| 12020775      | Earnings from Beer Palour                                    | -              | -                | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (5,000,000.00)   |
| 025305300100  | - Adamawa State Urban Planning & Development Authority Total | 1,180,000.00   | 1,180,000.00     | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | (3,820,000.00)   |
|               |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 026000100100  | - Ministry of Lands and Survey                               |                |                  |                      |                          |                                 |                         |                  |
| 12020765      | Earning from Compensation of Relocation for Road Project CRO | 962,001.12     | 352,995.08       | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (147,004.92)     |
| 026000100100  | - Ministry of Lands and Survey Total                         | 962,001.12     | 352,995.08       | 500,000.00           | 0.00                     | 0.00                            | 500,000.00              | (147,004.92)     |
|               |                                                              |                |                  |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code                                                        | Economic Description                                         | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------------|--------------------------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                      |                                                              | ₦              | ₦                | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 026500100100 - Ministry of Livestock & Aquaculture Development       |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 12020768                                                             | Motor Transport Hire                                         | 18,000.00      | 19,500.00        | -                    | 0.00                     | 0.00                            | -                       | 19,500.00        |
| 026500100100 - Ministry of Livestock & Aquaculture Development Total |                                                              | 18,000.00      | 19,500.00        | -                    | 0.00                     | 0.00                            | -                       | 19,500.00        |
| 051700400100 - College of Legal Studies Yola                         |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 12020765                                                             | Earning from Compensation of Relocation for Road Project CRO | 140,800.00     | 281,400.00       | -                    | 0.00                     | 0.00                            | -                       | 281,400.00       |
| 051700400100 - College of Legal Studies Yola Total                   |                                                              | 140,800.00     | 281,400.00       | -                    | 0.00                     | 0.00                            | -                       | 281,400.00       |
| 051701800100 - Adamawa State Polytechnic Yola                        |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 12020736                                                             | Earnings from Enterpreneurship Development Center            | 9,817,500.00   | -                | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 12020737                                                             | Income from Adsu Farm                                        | -              | 13,492,000.00    | -                    | 0.00                     | 0.00                            | -                       | 13,492,000.00    |
| 051701800100 - Adamawa State Polytechnic Yola Total                  |                                                              | 9,817,500.00   | 13,492,000.00    | -                    | 0.00                     | 0.00                            | -                       | 13,492,000.00    |
| 051701900100 - College of Education Hong                             |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 12020733                                                             | Tractor Hiring Services                                      | -              | 1,458,000.00     | -                    | 0.00                     | 0.00                            | -                       | 1,458,000.00     |
| 12020741                                                             | Earnings from Other Staff School Activities                  | -              | 26,281,000.00    | 16,380,000.00        | 0.00                     | 0.00                            | 16,380,000.00           | 9,901,000.00     |
| 051701900100 - College of Education Hong Total                       |                                                              | -              | 27,739,000.00    | 16,380,000.00        | 0.00                     | 0.00                            | 16,380,000.00           | 11,359,000.00    |
| 051702100100 - Adamawa State University Mubi                         |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 12020729                                                             | Earnings from 5% ADSUCONS Services (Remittance)              | 3,568,803.53   | 5,956,636.84     | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | (44,043,363.16)  |
| 12020730                                                             | Earnings from Medical Lab Test                               | 8,732,500.00   | 13,108,900.00    | 22,800,000.00        | 0.00                     | 0.00                            | 22,800,000.00           | (9,691,100.00)   |
| 12020733                                                             | Tractor Hiring Services                                      | 8,948,000.00   | 16,528,351.00    | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | 15,528,351.00    |
| 12020734                                                             | Sundry/Other Earnings                                        | -              | -                | 34,000,000.00        | 0.00                     | 0.00                            | 34,000,000.00           | (34,000,000.00)  |
| 12020736                                                             | Earnings from Enterpreneurship Development Center            | 18,071,000.00  | 25,092,000.00    | 43,500,000.00        | 0.00                     | 0.00                            | 43,500,000.00           | (18,408,000.00)  |
| 12020737                                                             | Income from Adsu Farm                                        | 2,881,300.00   | 177,900.00       | 7,000,000.00         | 0.00                     | 0.00                            | 7,000,000.00            | (6,822,100.00)   |
| 12020738                                                             | Earnings from Portal Access/Maintenance                      | 36,009,500.00  | 47,490,500.00    | 69,500,000.00        | 0.00                     | 0.00                            | 69,500,000.00           | (22,009,500.00)  |
| 12020740                                                             | Earnings from Hiring of Academic Gown                        | 1,657,000.00   | 4,448,000.00     | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,448,000.00     |
| 12020741                                                             | Earnings from Other Staff School Activities                  | 117,465,355.43 | 62,160,300.00    | 24,810,000.00        | 0.00                     | 0.00                            | 24,810,000.00           | 37,350,300.00    |
| 12020744                                                             | Earning from Net Service                                     | 559,500.00     | -                | -                    | 0.00                     | 0.00                            | -                       | 0.00             |
| 12020776                                                             | Earnings from School Properties/Private Shops                | 30,771,887.85  | 12,797,391.42    | -                    | 0.00                     | 0.00                            | -                       | 12,797,391.42    |
| 051702100100 - Adamawa State University Mubi Total                   |                                                              | 228,664,846.81 | 187,759,979.26   | 254,610,000.00       | 0.00                     | 0.00                            | 254,610,000.00          | (66,850,020.74)  |
| 120207 - EARNINGS - GENERAL Total                                    |                                                              | 954,431,051.86 | 1,347,978,758.75 | 457,506,150.00       | 0.00                     | 0.00                            | 457,506,150.00          | 890,472,608.75   |
| 120208 - RENT ON GOVERNMENT BUILDINGS - GENERAL                      |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 012500500100 - Establishment and Training Department                 |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 12020830                                                             | Rent of Park/Building Structures/Halls                       | 300,000.00     | 500,000.00       | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (500,000.00)     |
| 012500500100 - Establishment and Training Department Total           |                                                              | 300,000.00     | 500,000.00       | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | (500,000.00)     |
| 022000100100 - Ministry of Finance                                   |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 12020813                                                             | Rent on Government Shops/Plaza                               | 162,516,900.00 | 62,135,858.00    | 100,000,000.00       | 0.00                     | 0.00                            | 100,000,000.00          | (37,864,142.00)  |
| 022000100100 - Ministry of Finance Total                             |                                                              | 162,516,900.00 | 62,135,858.00    | 100,000,000.00       | 0.00                     | 0.00                            | 100,000,000.00          | (37,864,142.00)  |
| 022200100100 - Ministry of Commerce                                  |                                                              |                |                  |                      |                          |                                 |                         |                  |
| 12020813                                                             | Rent on Government Shops/Plaza                               | -              | -                | 13,200,000.00        | 0.00                     | 0.00                            | 13,200,000.00           | (13,200,000.00)  |
| 12020826                                                             | Renting of Market Shops (JSC)                                | -              | 3,292,250.00     | -                    | 0.00                     | 0.00                            | -                       | 3,292,250.00     |
| 022200100100 - Ministry of Commerce Total                            |                                                              | -              | 3,292,250.00     | 13,200,000.00        | 0.00                     | 0.00                            | 13,200,000.00           | (9,907,750.00)   |

## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code | Economic Description                                       | Actual<br>2023<br>N | Actual<br>2024<br>N | Final Budget<br>2024<br>N | Budget Transfers<br>2024<br>N | Supplementary<br>Budget<br>2024<br>N | Original Budget<br>2024<br>N | Variance<br>2024<br>N |
|---------------|------------------------------------------------------------|---------------------|---------------------|---------------------------|-------------------------------|--------------------------------------|------------------------------|-----------------------|
|               |                                                            |                     |                     |                           |                               |                                      |                              |                       |
| 022201800100  | Adamawa Investment and Property Development Company        |                     |                     |                           |                               |                                      |                              |                       |
| 12020826      | Renting of Market Shops (JSC)                              | 12,175,200.00       | -                   | -                         | 0.00                          | 0.00                                 | -                            | 0.00                  |
| 022201800100  | Adamawa Investment and Property Development Company Total  | 12,175,200.00       | -                   | -                         | 0.00                          | 0.00                                 | -                            | 0.00                  |
|               |                                                            |                     |                     |                           |                               |                                      |                              |                       |
| 022905300100  | Adamawa Transport Company                                  |                     |                     |                           |                               |                                      |                              |                       |
| 12020813      | Rent on Government Shops/Plaza                             | -                   | -                   | 674,300.00                | 0.00                          | 0.00                                 | 674,300.00                   | (674,300.00)          |
| 022905300100  | Adamawa Transport Company Total                            | -                   | -                   | 674,300.00                | 0.00                          | 0.00                                 | 674,300.00                   | (674,300.00)          |
|               |                                                            |                     |                     |                           |                               |                                      |                              |                       |
| 025300100100  | Ministry of Housing and Urban Development                  |                     |                     |                           |                               |                                      |                              |                       |
| 12020820      | Rent from Housing Estate                                   | -                   | -                   | 5,441,400.00              | 0.00                          | 0.00                                 | 5,441,400.00                 | (5,441,400.00)        |
| 12020826      | Renting of Market Shops (JSC)                              | -                   | -                   | 11,000.00                 | 0.00                          | 0.00                                 | 11,000.00                    | (11,000.00)           |
| 025300100100  | Ministry of Housing and Urban Development Total            | -                   | -                   | 5,452,400.00              | 0.00                          | 0.00                                 | 5,452,400.00                 | (5,452,400.00)        |
|               |                                                            |                     |                     |                           |                               |                                      |                              |                       |
| 025305300100  | Adamawa State Urban Planning & Development Authority       |                     |                     |                           |                               |                                      |                              |                       |
| 12020813      | Rent on Government Shops/Plaza                             | 4,871,600.00        | -                   | 783,000.00                | 0.00                          | 0.00                                 | 783,000.00                   | (783,000.00)          |
| 12020820      | Rent from Housing Estate                                   | -                   | -                   | 5,000,000.00              | 0.00                          | 0.00                                 | 5,000,000.00                 | (5,000,000.00)        |
| 12020827      | Rent on Government Shops                                   | -                   | 50,665,000.00       | -                         | 0.00                          | 0.00                                 | -                            | 50,665,000.00         |
| 12020830      | Rent of Park/Building Structures/Halls                     | -                   | 152,999.98          | -                         | 0.00                          | 0.00                                 | -                            | 152,999.98            |
| 025305300100  | Adamawa State Urban Planning & Development Authority Total | 4,871,600.00        | 50,817,999.98       | 5,783,000.00              | 0.00                          | 0.00                                 | 5,783,000.00                 | 45,034,999.98         |
|               |                                                            |                     |                     |                           |                               |                                      |                              |                       |
| 051701800100  | Adamawa State Polytechnic Yola                             |                     |                     |                           |                               |                                      |                              |                       |
| 12020801      | Rent on Govt.Quarters                                      | 4,310,845.50        | 4,843,098.95        | -                         | 0.00                          | 0.00                                 | -                            | 4,843,098.95          |
| 12020819      | Rent of University Property                                | -                   | -                   | -                         | 0.00                          | 0.00                                 | -                            | 0.00                  |
| 051701800100  | Adamawa State Polytechnic Yola Total                       | 4,310,845.50        | 4,843,098.95        | -                         | 0.00                          | 0.00                                 | -                            | 4,843,098.95          |
|               |                                                            |                     |                     |                           |                               |                                      |                              |                       |
| 051701900100  | College of Education Hong                                  |                     |                     |                           |                               |                                      |                              |                       |
| 12020801      | Rent on Govt.Quarters                                      | 1,164,500.00        | 1,914,590.00        | -                         | 0.00                          | 0.00                                 | -                            | 1,914,590.00          |
| 12020813      | Rent on Government Shops/Plaza                             | -                   | -                   | -                         | 0.00                          | 0.00                                 | -                            | 0.00                  |
| 12020822      | Rent on House                                              | -                   | -                   | 1,800,000.00              | 0.00                          | 0.00                                 | 1,800,000.00                 | (1,800,000.00)        |
| 051701900100  | College of Education Hong Total                            | 1,164,500.00        | 1,914,590.00        | 1,800,000.00              | 0.00                          | 0.00                                 | 1,800,000.00                 | 114,590.00            |
|               |                                                            |                     |                     |                           |                               |                                      |                              |                       |
| 051702100100  | Adamawa State University Mubi                              |                     |                     |                           |                               |                                      |                              |                       |
| 12020819      | Rent of University Property                                | -                   | -                   | 1,800,000.00              | 0.00                          | 0.00                                 | 1,800,000.00                 | (1,800,000.00)        |
| 12020822      | Rent on House                                              | -                   | -                   | 33,600,000.00             | 0.00                          | 0.00                                 | 33,600,000.00                | (33,600,000.00)       |
| 051702100100  | Adamawa State University Mubi Total                        | -                   | -                   | 35,400,000.00             | 0.00                          | 0.00                                 | 35,400,000.00                | (35,400,000.00)       |
|               |                                                            |                     |                     |                           |                               |                                      |                              |                       |
| 051702300100  | College of Nursing & Midwifery Yola                        |                     |                     |                           |                               |                                      |                              |                       |
| 12020830      | Rent of Park/Building Structures/Halls                     | 300,000.00          | -                   | -                         | 0.00                          | 0.00                                 | -                            | 0.00                  |
| 051702300100  | College of Nursing & Midwifery Yola Total                  | 300,000.00          | -                   | -                         | 0.00                          | 0.00                                 | -                            | 0.00                  |
|               |                                                            |                     |                     |                           |                               |                                      |                              |                       |
| 120208        | RENT ON GOVERNMENT BUILDINGS - GENERAL Total               | 185,639,045.50      | 123,503,796.93      | 163,309,700.00            | 0.00                          | 0.00                                 | 163,309,700.00               | (39,805,903.07)       |
|               |                                                            |                     |                     |                           |                               |                                      |                              |                       |
| 120209        | RENT ON LAND & OTHERS - GENERAL                            |                     |                     |                           |                               |                                      |                              |                       |
| 023300100100  | Ministry of Mineral Resources Development                  |                     |                     |                           |                               |                                      |                              |                       |
| 12020907      | Ground Rent                                                | -                   | -                   | 1,500,000.00              | 0.00                          | 0.00                                 | 1,500,000.00                 | (1,500,000.00)        |
| 12020909      | Rent on Mining Lease                                       | 1,260,000.00        | 2,710,000.00        | 5,000,000.00              | 0.00                          | 0.00                                 | 5,000,000.00                 | (2,290,000.00)        |



## SCHEDULE OF DETAIL RECURRENT REVENUE

| Economic Code | Economic Description                                       | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|---------------|------------------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|               |                                                            | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>           |
| 023300100100  | Ministry of Mineral Resources Development Total            | 1,260,000.00      | 2,710,000.00      | 6,500,000.00         | 0.00                     | 0.00                            | 6,500,000.00            | (3,790,000.00)     |
| 026000100100  | Ministry of Lands and Survey                               |                   |                   |                      |                          |                                 |                         |                    |
| 12020901      | Rent on Govt. Land                                         | 2,794,606.40      | 3,842,986.59      | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | (11,157,013.41)    |
| 12020907      | Ground Rent                                                | 31,662,385.38     | 37,969,424.71     | 60,000,000.00        | 0.00                     | 0.00                            | 60,000,000.00           | (22,030,575.29)    |
| 12020909      | Rent on Mining Lease                                       | -                 | -                 | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | (10,000,000.00)    |
| 026000100100  | Ministry of Lands and Survey Total                         | 34,456,991.78     | 41,812,411.30     | 85,000,000.00        | 0.00                     | 0.00                            | 85,000,000.00           | (43,187,588.70)    |
| 120209        | RENT ON LAND & OTHERS - GENERAL Total                      | 35,716,991.78     | 44,522,411.30     | 91,500,000.00        | 0.00                     | 0.00                            | 91,500,000.00           | (46,977,588.70)    |
| 120210        | REPAYMENTS - GENERAL                                       |                   |                   |                      |                          |                                 |                         |                    |
| 022000100100  | Ministry of Finance                                        |                   |                   |                      |                          |                                 |                         |                    |
| 12021007      | Unspecified Revenue Arrears                                | -                 | -                 | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 022000100100  | Ministry of Finance Total                                  | -                 | -                 | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 025305300100  | Adamawa State Urban Planning & Development Authority       |                   |                   |                      |                          |                                 |                         |                    |
| 12021007      | Unspecified Revenue Arrears                                | 32,024,156.00     | 14,939,005.83     | -                    | 0.00                     | 0.00                            | -                       | 14,939,005.83      |
| 025305300100  | Adamawa State Urban Planning & Development Authority Total | 32,024,156.00     | 14,939,005.83     | -                    | 0.00                     | 0.00                            | -                       | 14,939,005.83      |
| 120210        | REPAYMENTS - GENERAL Total                                 | 32,024,156.00     | 14,939,005.83     | -                    | 0.00                     | 0.00                            | -                       | 14,939,005.83      |
| 120211        | INVESTMENT INCOME                                          |                   |                   |                      |                          |                                 |                         |                    |
| 022000100100  | Ministry of Finance                                        |                   |                   |                      |                          |                                 |                         |                    |
| 12021106      | Dividends - N.N.D.C. Kaduna                                | 4,560.00          | -                 | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 022000100100  | Ministry of Finance Total                                  | 4,560.00          | -                 | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 120211        | INVESTMENT INCOME Total                                    | 4,560.00          | -                 | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 120212        | INTEREST EARNED                                            |                   |                   |                      |                          |                                 |                         |                    |
| 022000100100  | Ministry of Finance                                        |                   |                   |                      |                          |                                 |                         |                    |
| 12021210      | Bank Interest                                              | -                 | 3,737.00          | -                    | 0.00                     | 0.00                            | -                       | 3,737.00           |
| 022000100100  | Ministry of Finance Total                                  | -                 | 3,737.00          | -                    | 0.00                     | 0.00                            | -                       | 3,737.00           |
| 022000800100  | Board of Internal Revenue                                  |                   |                   |                      |                          |                                 |                         |                    |
| 12021210      | Bank Interest                                              | -                 | -                 | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 022000800100  | Board of Internal Revenue Total                            | -                 | -                 | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 026000100100  | Ministry of Lands and Survey                               |                   |                   |                      |                          |                                 |                         |                    |
| 12021210      | Bank Interest                                              | -                 | -                 | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 026000100100  | Ministry of Lands and Survey Total                         | -                 | -                 | -                    | 0.00                     | 0.00                            | -                       | 0.00               |
| 120212        | INTEREST EARNED Total                                      | -                 | 3,737.00          | -                    | 0.00                     | 0.00                            | -                       | 3,737.00           |
| 1202          | NON-TAX REVENUE Total                                      | 3,896,536,590.09  | 5,157,236,608.51  | 7,414,108,550.00     | 0.00                     | 0.00                            | 7,414,108,550.00        | (2,256,871,941.49) |
| 12            | INDEPENDENT REVENUE Total                                  | 17,066,189,975.84 | 20,298,250,818.56 | 22,240,608,550.00    | 0.00                     | 0.00                            | 22,240,608,550.00       | (1,942,357,731.44) |

# Schedule of Capital Receipts

## CAPITAL RECEIPTS BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                                        | Organisation Name                                                          | Actual<br>2023           | Actual<br>2024            | Final Budget<br>2024     | Budget Transfers<br>2024  | Supplementary<br>Budget<br>2024 | Original Budget<br>2024  | Variance<br>2024          |
|------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|--------------------------|---------------------------|--------------------------|---------------------------|---------------------------------|--------------------------|---------------------------|
|                                                                                          |                                                                            | <b>₦</b>                 | <b>₦</b>                  | <b>₦</b>                 | <b>₦</b>                  | <b>₦</b>                        | <b>₦</b>                 | <b>₦</b>                  |
| <b>01 - Administration Sector</b>                                                        |                                                                            |                          |                           |                          |                           |                                 |                          |                           |
| <b>011100000000 - Governor's Office</b>                                                  |                                                                            |                          |                           |                          |                           |                                 |                          |                           |
| 011100500100                                                                             | Sustainable Development Goals (Former MDG's Office)                        | 0.00                     | 0.00                      | 600,000,000.00           | 600,000,000.00            | 0.00                            | 0.00                     | (600,000,000.00)          |
| <b>011100000000 - Governor's Office Total</b>                                            |                                                                            | <b>0.00</b>              | <b>0.00</b>               | <b>600,000,000.00</b>    | <b>600,000,000.00</b>     | <b>0.00</b>                     | <b>0.00</b>              | <b>(600,000,000.00)</b>   |
| <b>016100000000 - Office of the Secretary to the State Government</b>                    |                                                                            |                          |                           |                          |                           |                                 |                          |                           |
| 016100100100                                                                             | Office of the Secretary to the State Government                            | 0.00                     | 0.00                      | 1,200,000,000.00         | (1,000,000,000.00)        | 0.00                            | 2,200,000,000.00         | (1,200,000,000.00)        |
| <b>016100000000 - Office of the Secretary to the State Government Total</b>              |                                                                            | <b>0.00</b>              | <b>0.00</b>               | <b>1,200,000,000.00</b>  | <b>(1,000,000,000.00)</b> | <b>0.00</b>                     | <b>2,200,000,000.00</b>  | <b>(1,200,000,000.00)</b> |
| <b>01 - Administration Sector Total</b>                                                  |                                                                            | <b>0.00</b>              | <b>0.00</b>               | <b>1,800,000,000.00</b>  | <b>(400,000,000.00)</b>   | <b>0.00</b>                     | <b>2,200,000,000.00</b>  | <b>(1,800,000,000.00)</b> |
| <b>02 - Economic Sector</b>                                                              |                                                                            |                          |                           |                          |                           |                                 |                          |                           |
| <b>021500000000 - Ministry of Agriculture</b>                                            |                                                                            |                          |                           |                          |                           |                                 |                          |                           |
| 021500100100                                                                             | Ministry of Agriculture                                                    | 1,088,204,156.80         | 0.00                      | 1,000,000,000.00         | 0.00                      | 0.00                            | 1,000,000,000.00         | (1,000,000,000.00)        |
| <b>021500000000 - Ministry of Agriculture Total</b>                                      |                                                                            | <b>1,088,204,156.80</b>  | <b>0.00</b>               | <b>1,000,000,000.00</b>  | <b>0.00</b>               | <b>0.00</b>                     | <b>1,000,000,000.00</b>  | <b>(1,000,000,000.00)</b> |
| <b>022000000000 - Ministry of Finance</b>                                                |                                                                            |                          |                           |                          |                           |                                 |                          |                           |
| 022000100100                                                                             | Ministry of Finance                                                        | 18,695,190,539.22        | 0.00                      | 0.00                     | 0.00                      | 0.00                            | 0.00                     | 0.00                      |
| 022000700100                                                                             | Office of the Accountant General                                           | 35,902,503,949.23        | 106,192,425,165.94        | 71,496,257,127.76        | 400,000,000.00            | 14,015,257,127.76               | 57,081,000,000.00        | 34,696,168,038.18         |
| <b>022000000000 - Ministry of Finance Total</b>                                          |                                                                            | <b>54,597,694,488.45</b> | <b>106,192,425,165.94</b> | <b>71,496,257,127.76</b> | <b>400,000,000.00</b>     | <b>14,015,257,127.76</b>        | <b>57,081,000,000.00</b> | <b>34,696,168,038.18</b>  |
| <b>025000000000 - Fiscal Responsibility Commission</b>                                   |                                                                            |                          |                           |                          |                           |                                 |                          |                           |
| 025000100100                                                                             | Fiscal Responsibility Commission                                           | 0.00                     | 0.00                      | 55,000,000.00            | 0.00                      | 0.00                            | 55,000,000.00            | (55,000,000.00)           |
| <b>025000000000 - Fiscal Responsibility Commission Total</b>                             |                                                                            | <b>0.00</b>              | <b>0.00</b>               | <b>55,000,000.00</b>     | <b>0.00</b>               | <b>0.00</b>                     | <b>55,000,000.00</b>     | <b>(55,000,000.00)</b>    |
| <b>02 - Economic Sector Total</b>                                                        |                                                                            | <b>55,685,898,645.25</b> | <b>106,192,425,165.94</b> | <b>72,551,257,127.76</b> | <b>400,000,000.00</b>     | <b>14,015,257,127.76</b>        | <b>58,136,000,000.00</b> | <b>33,641,168,038.18</b>  |
| <b>05 - Social Sector</b>                                                                |                                                                            |                          |                           |                          |                           |                                 |                          |                           |
| <b>051400000000 - Ministry of Women Affairs</b>                                          |                                                                            |                          |                           |                          |                           |                                 |                          |                           |
| 051400100100                                                                             | Ministry of Women Affairs                                                  | 0.00                     | 0.00                      | 3,600,000,000.00         | 0.00                      | 3,600,000,000.00                | 0.00                     | (3,600,000,000.00)        |
| <b>051400000000 - Ministry of Women Affairs Total</b>                                    |                                                                            | <b>0.00</b>              | <b>0.00</b>               | <b>3,600,000,000.00</b>  | <b>0.00</b>               | <b>3,600,000,000.00</b>         | <b>0.00</b>              | <b>(3,600,000,000.00)</b> |
| <b>051700000000 - Ministry of Education and Human Capital Development</b>                |                                                                            |                          |                           |                          |                           |                                 |                          |                           |
| 051700100100                                                                             | Ministry of Education and Human Capital Development                        | 410,000,000.00           | 0.00                      | 0.00                     | 0.00                      | 0.00                            | 0.00                     | 0.00                      |
| 051701800100                                                                             | Adamawa State Polytechnic Yola                                             | 0.00                     | 0.00                      | 700,000,000.00           | 0.00                      | 0.00                            | 700,000,000.00           | (700,000,000.00)          |
| 051702100100                                                                             | Adamawa State University Mubi                                              | 0.00                     | 0.00                      | 1,000,000,000.00         | 0.00                      | 0.00                            | 1,000,000,000.00         | (1,000,000,000.00)        |
| <b>051700000000 - Ministry of Education and Human Capital Development Total</b>          |                                                                            | <b>410,000,000.00</b>    | <b>0.00</b>               | <b>1,700,000,000.00</b>  | <b>0.00</b>               | <b>0.00</b>                     | <b>1,700,000,000.00</b>  | <b>(1,700,000,000.00)</b> |
| <b>054400000000 - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser</b>       |                                                                            |                          |                           |                          |                           |                                 |                          |                           |
| 054400100100                                                                             | Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services | 1,740,490,000.00         | 0.00                      | 0.00                     | 0.00                      | 0.00                            | 0.00                     | 0.00                      |
| <b>054400000000 - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser Total</b> |                                                                            | <b>1,740,490,000.00</b>  | <b>0.00</b>               | <b>0.00</b>              | <b>0.00</b>               | <b>0.00</b>                     | <b>0.00</b>              | <b>0.00</b>               |
| <b>05 - Social Sector Total</b>                                                          |                                                                            | <b>2,150,490,000.00</b>  | <b>0.00</b>               | <b>5,300,000,000.00</b>  | <b>0.00</b>               | <b>3,600,000,000.00</b>         | <b>1,700,000,000.00</b>  | <b>(5,300,000,000.00)</b> |
| <b>Grand Total</b>                                                                       |                                                                            | <b>57,836,388,645.25</b> | <b>106,192,425,165.94</b> | <b>79,651,257,127.76</b> | <b>0.00</b>               | <b>17,615,257,127.76</b>        | <b>62,036,000,000.00</b> | <b>26,541,168,038.18</b>  |

## SCHEDULE OF DETAIL CAPITAL RECEIPTS

| Economic Code                                                            | Receipt Description                                                                                                 | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024   |
|--------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|--------------------|
|                                                                          |                                                                                                                     | <b>N</b>          | <b>N</b>          | <b>N</b>             | <b>N</b>                 | <b>N</b>                        | <b>N</b>                | <b>N</b>           |
| 1 - REVENUE                                                              |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 13 - AID AND GRANTS                                                      |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 1301 - AID                                                               |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 130102 - FOREIGN AID                                                     |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 051400100100 - Ministry of Women Affairs                                 |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 13010202                                                                 | Grant for Nigeria for Women Project-NFWP:- FGN World Bank Assisted Project (5 years Implementation Project)         | 0.00              | 0.00              | 3,600,000,000.00     | 0.00                     | 3,600,000,000.00                | 0.00                    | (3,600,000,000.00) |
| 051400100100 - Ministry of Women Affairs Total                           |                                                                                                                     | 0.00              | 0.00              | 3,600,000,000.00     | 0.00                     | 3,600,000,000.00                | 0.00                    | (3,600,000,000.00) |
|                                                                          |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 1301 - AID Total                                                         |                                                                                                                     | 0.00              | 0.00              | 3,600,000,000.00     | 0.00                     | 3,600,000,000.00                | 0.00                    | (3,600,000,000.00) |
|                                                                          |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 1302 - GRANTS                                                            |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 130201 - DOMESTIC GRANTS                                                 |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 051700100100 - Ministry of Education and Human Capital Development       |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 13020102                                                                 | Better Education Service Delivery for All (BESDA)                                                                   | 410,000,000.00    | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
| 051700100100 - Ministry of Education and Human Capital Development Total |                                                                                                                     | 410,000,000.00    | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
|                                                                          |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 022000100100 - Ministry of Finance                                       |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 13020102                                                                 | Special Intervention from Federal Government                                                                        | 18,695,190,539.22 | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
| 022000100100 - Ministry of Finance Total                                 |                                                                                                                     | 18,695,190,539.22 | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
|                                                                          |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 022000700100 - Office of the Accountant General                          |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 13020102                                                                 | Adamawa State Immunization Plus Malaria Progress by Accelerated Coverage and Transforming Services Project (IMPACT) | 1,169,780,325.73  | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
| 13020102                                                                 | SIGNATURE BONUS                                                                                                     | 0.00              | 74,192,425,165.94 | 32,400,000,000.00    | 400,000,000.00           | 32,000,000,000.00               | 0.00                    | 41,792,425,165.94  |
| 022000700100 - Office of the Accountant General Total                    |                                                                                                                     | 1,169,780,325.73  | 74,192,425,165.94 | 32,400,000,000.00    | 400,000,000.00           | 32,000,000,000.00               | 0.00                    | 41,792,425,165.94  |
|                                                                          |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 051701800100 - Adamawa State Polytechnic Yola                            |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 13020102                                                                 | TETFUND grant to Adamawa State Polytechnic                                                                          | 0.00              | 0.00              | 700,000,000.00       | 0.00                     | 0.00                            | 700,000,000.00          | (700,000,000.00)   |
| 051701800100 - Adamawa State Polytechnic Yola Total                      |                                                                                                                     | 0.00              | 0.00              | 700,000,000.00       | 0.00                     | 0.00                            | 700,000,000.00          | (700,000,000.00)   |
|                                                                          |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 051702100100 - Adamawa State University Mubi                             |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 13020102                                                                 | TETFUND grant to Adamawa State University                                                                           | 0.00              | 0.00              | 1,000,000,000.00     | 0.00                     | 0.00                            | 1,000,000,000.00        | (1,000,000,000.00) |
| 051702100100 - Adamawa State University Mubi Total                       |                                                                                                                     | 0.00              | 0.00              | 1,000,000,000.00     | 0.00                     | 0.00                            | 1,000,000,000.00        | (1,000,000,000.00) |
|                                                                          |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 130202 - FOREIGN GRANTS                                                  |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 021500100100 - Ministry of Agriculture                                   |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 13020202                                                                 | State Agric Development Programme PforR (CARES Funds)                                                               | 1,088,204,156.80  | 0.00              | 1,000,000,000.00     | 0.00                     | 0.00                            | 1,000,000,000.00        | (1,000,000,000.00) |
| 021500100100 - Ministry of Agriculture Total                             |                                                                                                                     | 1,088,204,156.80  | 0.00              | 1,000,000,000.00     | 0.00                     | 0.00                            | 1,000,000,000.00        | (1,000,000,000.00) |
|                                                                          |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 022000700100 - Office of the Accountant General                          |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 13020202                                                                 | Multi Sectoral Crises Recovery Project (MCRP)                                                                       | 4,732,723,623.50  | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
| 022000700100 - Office of the Accountant General Total                    |                                                                                                                     | 4,732,723,623.50  | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00               |
|                                                                          |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 025000100100 - Fiscal Responsibility Commission                          |                                                                                                                     |                   |                   |                      |                          |                                 |                         |                    |
| 13020202                                                                 | World Bank Grant-Fiscal Responsibility Commission                                                                   | 0.00              | 0.00              | 55,000,000.00        | 0.00                     | 0.00                            | 55,000,000.00           | (55,000,000.00)    |
| 025000100100 - Fiscal Responsibility Commission Total                    |                                                                                                                     | 0.00              | 0.00              | 55,000,000.00        | 0.00                     | 0.00                            | 55,000,000.00           | (55,000,000.00)    |

## SCHEDULE OF DETAIL CAPITAL RECEIPTS

| Economic Code | Receipt Description                                                              | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024    |
|---------------|----------------------------------------------------------------------------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|---------------------|
|               |                                                                                  | <b>₦</b>          | <b>₦</b>           | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>            |
| 054400100100  | Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services       |                   |                    |                      |                          |                                 |                         |                     |
| 13020202      | State Social Safety Net Intervention (CARES Funds)                               | 1,740,490,000.00  | 0.00               | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00                |
| 054400100100  | Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services Total | 1,740,490,000.00  | 0.00               | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00                |
|               |                                                                                  |                   |                    |                      |                          |                                 |                         |                     |
| 1302          | GRANTS Total                                                                     | 27,836,388,645.25 | 74,192,425,165.94  | 35,155,000,000.00    | 400,000,000.00           | 32,000,000,000.00               | 2,755,000,000.00        | 39,037,425,165.94   |
|               |                                                                                  |                   |                    |                      |                          |                                 |                         |                     |
| 13            | AID AND GRANTS Total                                                             | 27,836,388,645.25 | 74,192,425,165.94  | 38,755,000,000.00    | 400,000,000.00           | 35,600,000,000.00               | 2,755,000,000.00        | 35,437,425,165.94   |
|               |                                                                                  |                   |                    |                      |                          |                                 |                         |                     |
| 14            | CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS                                           |                   |                    |                      |                          |                                 |                         |                     |
| 1403          | LOANS/ BORROWINGS RECEIPT                                                        |                   |                    |                      |                          |                                 |                         |                     |
| 140301        | DOMESTIC LOANS/ BORROWINGS RECEIPT                                               |                   |                    |                      |                          |                                 |                         |                     |
| 022000700100  | Office of the Accountant General                                                 |                   |                    |                      |                          |                                 |                         |                     |
| 14030101      | Adamawa State Government BONDS                                                   | 0.00              | 0.00               | 12,015,257,127.76    | 0.00                     | (1,984,742,872.24)              | 14,000,000,000.00       | (12,015,257,127.76) |
| 14030101      | Commercial Bank Loans/Restructured Loans                                         | 0.00              | 0.00               | 13,656,000,000.00    | 0.00                     | (14,000,000,000.00)             | 27,656,000,000.00       | (13,656,000,000.00) |
| 14030101      | Infrastructural Loan from FGN                                                    | 30,000,000,000.00 | 32,000,000,000.00  | 12,925,000,000.00    | 0.00                     | (2,000,000,000.00)              | 14,925,000,000.00       | 19,075,000,000.00   |
| 022000700100  | Office of the Accountant General Total                                           | 30,000,000,000.00 | 32,000,000,000.00  | 38,596,257,127.76    | 0.00                     | (17,984,742,872.24)             | 56,581,000,000.00       | (6,596,257,127.76)  |
|               |                                                                                  |                   |                    |                      |                          |                                 |                         |                     |
| 011100500100  | Sustainable Development Goals (Former MDG's Office)                              |                   |                    |                      |                          |                                 |                         |                     |
| 14030101      | Adamawa State SDGs - Conditional Cash Transfer Grant FGN                         | 0.00              | 0.00               | 600,000,000.00       | 600,000,000.00           | 0.00                            | 0.00                    | (600,000,000.00)    |
| 011100500100  | Sustainable Development Goals (Former MDG's Office) Total                        | 0.00              | 0.00               | 600,000,000.00       | 600,000,000.00           | 0.00                            | 0.00                    | (600,000,000.00)    |
|               |                                                                                  |                   |                    |                      |                          |                                 |                         |                     |
| 140302        | INTERNATIONAL LOANS/ BORROWINGS RECEIPT                                          |                   |                    |                      |                          |                                 |                         |                     |
| 022000700100  | Office of the Accountant General                                                 |                   |                    |                      |                          |                                 |                         |                     |
| 14030201      | World Bank Rural Access Mobility Project (RAMP) Loan                             | 0.00              | 0.00               | 500,000,000.00       | 0.00                     | 0.00                            | 500,000,000.00          | (500,000,000.00)    |
| 022000700100  | Office of the Accountant General Total                                           | 0.00              | 0.00               | 500,000,000.00       | 0.00                     | 0.00                            | 500,000,000.00          | (500,000,000.00)    |
|               |                                                                                  |                   |                    |                      |                          |                                 |                         |                     |
| 016100100100  | Office of the Secretary to the State Government                                  |                   |                    |                      |                          |                                 |                         |                     |
| 14030202      | World Bank State Action for Business Enabling Reforms (SABER) PforR Loan         | 0.00              | 0.00               | 1,200,000,000.00     | (1,000,000,000.00)       | 0.00                            | 2,200,000,000.00        | (1,200,000,000.00)  |
| 016100100100  | Office of the Secretary to the State Government Total                            | 0.00              | 0.00               | 1,200,000,000.00     | (1,000,000,000.00)       | 0.00                            | 2,200,000,000.00        | (1,200,000,000.00)  |
|               |                                                                                  |                   |                    |                      |                          |                                 |                         |                     |
| 1403          | LOANS/ BORROWINGS RECEIPT Total                                                  | 30,000,000,000.00 | 32,000,000,000.00  | 40,896,257,127.76    | (400,000,000.00)         | (17,984,742,872.24)             | 59,281,000,000.00       | (8,896,257,127.76)  |
|               |                                                                                  |                   |                    |                      |                          |                                 |                         |                     |
| 14            | CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS Total                                     | 30,000,000,000.00 | 32,000,000,000.00  | 40,896,257,127.76    | (400,000,000.00)         | (17,984,742,872.24)             | 59,281,000,000.00       | (8,896,257,127.76)  |
|               |                                                                                  |                   |                    |                      |                          |                                 |                         |                     |
|               |                                                                                  |                   |                    |                      |                          |                                 |                         |                     |
| Grand Total   |                                                                                  | 57,836,388,645.25 | 106,192,425,165.94 | 79,651,257,127.76    | 0.00                     | 17,615,257,127.76               | 62,036,000,000.00       | 26,541,168,038.18   |

# Schedule of Total Expenditure

## TOTAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                           | Organisation Name                                   | Actual<br>2023           | Actual<br>2024           | Final Budget<br>2024     | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024  | Variance<br>2024        |
|-----------------------------------------------------------------------------|-----------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------------|--------------------------|-------------------------|
|                                                                             |                                                     | N                        | N                        | N                        | N                        | N                               | N                        | N                       |
| <b>01 - Administration Sector</b>                                           |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| <b>011100000000 - Governor's Office</b>                                     |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 011100100100                                                                | Office of the Governor                              | 3,969,447,504.02         | 7,156,449,400.20         | 7,564,016,600.00         | 3,737,730,200.00         | 0.00                            | 3,826,286,400.00         | 407,567,199.80          |
| 011100100200                                                                | Office of the Deputy Governor                       | 423,523,523.14           | 892,708,506.15           | 1,170,231,700.00         | (1,993,998,800.00)       | 0.00                            | 3,164,230,500.00         | 277,523,193.85          |
| 011100500100                                                                | Sustainable Development Goals (Former MDG's Office) | 9,604,037.27             | 633,182,640.52           | 673,059,725.00           | 326,459,725.00           | 0.00                            | 346,600,000.00           | 39,877,084.48           |
| 011100800100                                                                | Adamawa State Emergency Management Agency (ADSEMA)  | 90,712,318.30            | 206,634,715.74           | 214,183,499.00           | (67,809,901.00)          | 0.00                            | 281,993,400.00           | 7,548,783.26            |
| 011101000100                                                                | Bureau for Public Procurement                       | 440,857,256.22           | 468,226,212.96           | 630,154,260.00           | 46,432,000.00            | 0.00                            | 583,722,260.00           | 161,928,047.04          |
| 011101600100                                                                | World Bank Development Partner Projects(WBDPP)      | 16,194,309.21            | 26,513,423.91            | 34,892,000.00            | 7,167,200.00             | 0.00                            | 27,724,800.00            | 8,378,576.09            |
| 011101700100                                                                | Cabinet Affairs Office                              | 21,718,201.84            | 34,855,502.08            | 99,400,800.00            | (23,202,420.00)          | 0.00                            | 122,603,220.00           | 64,545,297.92           |
| 011101800100                                                                | Security and Special Services Department            | 8,900,369,249.92         | 12,523,252,957.94        | 13,291,054,098.00        | 2,833,581,400.00         | 0.00                            | 10,457,472,698.00        | 767,801,140.06          |
| 01110100100                                                                 | Community and Social Development Agency             | 337,441,721.61           | 374,250,432.63           | 476,297,600.00           | (659,932,400.00)         | 0.00                            | 1,136,230,000.00         | 102,047,167.37          |
| 01110300100                                                                 | Boundary Commission                                 | 13,496,909.90            | 17,396,223.99            | 57,942,400.00            | (112,551,220.00)         | 0.00                            | 170,493,620.00           | 40,546,176.01           |
| 011118400100                                                                | Gongola Basin Energy Development Company            | 6,460,457.09             | 6,829,616.38             | 11,793,240.00            | 1,901,040.00             | 0.00                            | 9,892,200.00             | 4,963,623.62            |
| 011118500100                                                                | Department of Chieftaincy Affairs                   | 43,085,775.77            | 256,122,860.58           | 264,945,400.00           | 232,465,400.00           | 0.00                            | 32,480,000.00            | 8,822,539.42            |
| <b>011100000000 - Governor's Office Total</b>                               |                                                     | <b>14,272,911,264.29</b> | <b>22,596,422,493.08</b> | <b>24,487,971,322.00</b> | <b>4,328,242,224.00</b>  | <b>0.00</b>                     | <b>20,159,729,098.00</b> | <b>1,891,548,828.92</b> |
|                                                                             |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| <b>011200000000 - Adamawa State House of Assembly</b>                       |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 011200300100                                                                | Adamawa State House of Assembly (Legislature)       | 2,924,351,962.19         | 5,264,453,897.32         | 6,236,734,080.00         | 1,236,734,080.00         | 0.00                            | 5,000,000,000.00         | 972,280,182.68          |
| 011200400100                                                                | House of Assembly Service Commission                | 228,412,801.88           | 271,959,514.62           | 406,739,380.00           | (437,058,400.00)         | 0.00                            | 843,797,780.00           | 134,779,865.38          |
| <b>011200000000 - Adamawa State House of Assembly Total</b>                 |                                                     | <b>3,152,764,764.07</b>  | <b>5,536,413,411.94</b>  | <b>6,643,473,460.00</b>  | <b>799,675,680.00</b>    | <b>0.00</b>                     | <b>5,843,797,780.00</b>  | <b>1,107,060,048.06</b> |
|                                                                             |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| <b>012300000000 - Ministry of Information and Strategy</b>                  |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 012300100100                                                                | Ministry of Information and Strategy                | 268,389,099.02           | 481,392,355.19           | 569,207,620.00           | 170,430,600.00           | 0.00                            | 398,777,020.00           | 87,815,264.81           |
| 012300300100                                                                | Adamawa Television Corporation                      | 194,897,048.25           | 238,372,896.67           | 470,594,280.00           | (221,946,120.00)         | 0.00                            | 692,540,400.00           | 232,221,383.33          |
| 012300400100                                                                | Adamawa Broadcasting Corporation                    | 161,451,552.57           | 2,034,979,822.85         | 2,070,435,340.00         | (781,650,440.00)         | 0.00                            | 2,852,085,780.00         | 35,455,517.15           |
| 012301300100                                                                | Government Printing Press                           | 37,179,974.08            | 51,640,949.72            | 96,192,360.00            | (4,582,840.00)           | 0.00                            | 100,775,200.00           | 44,551,410.28           |
| 012305500100                                                                | Adamawa Press Limited                               | 62,629,400.79            | 69,037,920.29            | 80,408,540.00            | (60,894,100.00)          | 0.00                            | 141,302,640.00           | 11,370,619.71           |
| <b>012300000000 - Ministry of Information and Strategy Total</b>            |                                                     | <b>724,547,074.71</b>    | <b>2,875,423,944.72</b>  | <b>3,286,838,140.00</b>  | <b>(898,642,900.00)</b>  | <b>0.00</b>                     | <b>4,185,481,040.00</b>  | <b>411,414,195.28</b>   |
|                                                                             |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| <b>012500000000 - Office of the Head of Service</b>                         |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 012500100100                                                                | Office of the Head of Service                       | 881,084,021.78           | 701,960,572.11           | 1,189,023,960.00         | 234,385,900.00           | 0.00                            | 954,638,060.00           | 487,063,387.89          |
| 012500500100                                                                | Establishment and Training Department               | 323,810,044.71           | 494,240,576.24           | 732,229,620.00           | 331,813,180.00           | 0.00                            | 400,416,440.00           | 237,989,043.76          |
| 012500700100                                                                | Adamawa State Staff Pension Board                   | 7,802,769,425.56         | 12,571,740,079.10        | 13,008,988,200.00        | 5,236,822,960.00         | 0.00                            | 7,772,165,240.00         | 437,248,120.90          |
| 012500800100                                                                | Department of Labour and Productivity               | 3,507,535.03             | 3,763,504.03             | 18,911,580.00            | (9,676,160.00)           | 0.00                            | 28,587,740.00            | 15,148,075.97           |
| <b>012500000000 - Office of the Head of Service Total</b>                   |                                                     | <b>9,011,171,027.08</b>  | <b>13,771,704,731.48</b> | <b>14,949,153,360.00</b> | <b>5,793,345,880.00</b>  | <b>0.00</b>                     | <b>9,155,807,480.00</b>  | <b>1,177,448,628.52</b> |
|                                                                             |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| <b>014000000000 - Office of the State Auditor General</b>                   |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 014000100100                                                                | Office of the State Auditor General                 | 321,021,558.03           | 643,333,255.23           | 789,223,880.00           | 356,906,620.00           | 0.00                            | 432,317,260.00           | 145,890,624.78          |
| 014000200100                                                                | Office of the Auditor General for Local Government  | 87,616,075.31            | 85,897,278.01            | 137,992,380.00           | 25,449,000.00            | 0.00                            | 112,543,380.00           | 52,095,101.99           |
| 014000300100                                                                | Audit Commission                                    | 0.00                     | 23,734,605.26            | 48,003,800.00            | 37,155,620.00            | 0.00                            | 10,848,180.00            | 24,269,194.74           |
| <b>014000000000 - Office of the State Auditor General Total</b>             |                                                     | <b>408,637,633.34</b>    | <b>752,965,138.50</b>    | <b>975,220,060.00</b>    | <b>419,511,240.00</b>    | <b>0.00</b>                     | <b>555,708,820.00</b>    | <b>222,254,921.51</b>   |
|                                                                             |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| <b>014700000000 - Civil Service Commission (CSC)</b>                        |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 014700100100                                                                | Civil Service Commission                            | 53,263,317.09            | 65,772,460.09            | 107,982,320.00           | (24,760.00)              | 0.00                            | 108,007,080.00           | 42,209,859.91           |
| <b>014700000000 - Civil Service Commission (CSC) Total</b>                  |                                                     | <b>53,263,317.09</b>     | <b>65,772,460.09</b>     | <b>107,982,320.00</b>    | <b>(24,760.00)</b>       | <b>0.00</b>                     | <b>108,007,080.00</b>    | <b>42,209,859.91</b>    |
|                                                                             |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| <b>014800000000 - Adamawa State Independence Electoral Commission</b>       |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 014800100100                                                                | Adamawa State Independence Electoral Commission     | 141,775,862.60           | 718,452,304.25           | 735,409,560.00           | (748,440,320.00)         | 0.00                            | 1,483,849,880.00         | 16,957,255.75           |
| <b>014800000000 - Adamawa State Independence Electoral Commission Total</b> |                                                     | <b>141,775,862.60</b>    | <b>718,452,304.25</b>    | <b>735,409,560.00</b>    | <b>(748,440,320.00)</b>  | <b>0.00</b>                     | <b>1,483,849,880.00</b>  | <b>16,957,255.75</b>    |

## TOTAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                    | Organisation Name                                                | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------------|------------------------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                      |                                                                  | N                 | N                 | N                    | N                        | N                               | N                       | N                |
| 014900000000 - Local Government Service Commission                   |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 014900100100                                                         | Local Government Service Commission                              | 16,626,185.18     | 11,797,833.07     | 18,095,920.00        | (12,010,300.00)          | 0.00                            | 30,106,220.00           | 6,298,086.93     |
| 014900000000 - Local                                                 | Government Service Commission Total                              | 16,626,185.18     | 11,797,833.07     | 18,095,920.00        | (12,010,300.00)          | 0.00                            | 30,106,220.00           | 6,298,086.93     |
| 016100000000 - Office of the Secretary to the State Government       |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 016100100100                                                         | Office of the Secretary to the State Government                  | 1,353,066,848.68  | 7,102,023,546.41  | 7,887,882,180.00     | 481,135,740.00           | 250,000,000.00                  | 7,156,746,440.00        | 785,858,633.59   |
| 016102100100                                                         | Poverty Alleviation Agency                                       | 1,875,503,179.65  | 5,095,218,588.59  | 5,609,476,725.00     | 2,525,476,725.00         | 0.00                            | 3,084,000,000.00        | 514,258,136.41   |
| 016103700100                                                         | Muslim Pilgrims Welfare Board                                    | 896,011,497.44    | 759,638,903.69    | 1,512,313,880.00     | 271,325,240.00           | 0.00                            | 1,240,988,640.00        | 752,674,976.31   |
| 016103800100                                                         | Christian Pilgrims Welfare Board                                 | 102,876,763.74    | 705,251,617.47    | 1,183,033,760.00     | 76,949,980.00            | 0.00                            | 1,106,083,780.00        | 477,782,142.53   |
| 016105200100                                                         | NEPAD/APRM                                                       | 14,082,594.38     | 71,644,505.55     | 191,790,900.00       | (2,240,209,100.00)       | 0.00                            | 2,432,000,000.00        | 120,146,394.45   |
| 016105400100                                                         | Adamawa State Information Technology Development Agency (ASITDA) | 0.00              | 0.00              | 992,004,000.00       | (2,666,405,700.00)       | 0.00                            | 3,658,409,700.00        | 992,004,000.00   |
| 016100000000 - Office of the Secretary to the State Government Total |                                                                  | 4,241,540,883.89  | 13,733,777,161.71 | 17,376,501,445.00    | (1,551,727,115.00)       | 250,000,000.00                  | 18,678,228,560.00       | 3,642,724,283.29 |
| 016300000000 - Ministry for Special Duties                           |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 016300100100                                                         | Ministry for Special Duties                                      | 26,932,524.59     | 60,367,161.54     | 76,541,520.00        | (1,978,220.00)           | 0.00                            | 78,519,740.00           | 16,174,358.46    |
| 016300000000 - Ministry for Special Duties Total                     |                                                                  | 26,932,524.59     | 60,367,161.54     | 76,541,520.00        | (1,978,220.00)           | 0.00                            | 78,519,740.00           | 16,174,358.46    |
| 01 - Administration Sector Total                                     |                                                                  | 32,050,170,536.84 | 60,123,096,640.38 | 68,657,187,107.00    | 8,127,951,409.00         | 250,000,000.00                  | 60,279,235,698.00       | 8,534,090,466.62 |
| 02 - Economic Sector                                                 |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 021500000000 - Ministry of Agriculture                               |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 021500100100                                                         | Ministry of Agriculture                                          | 328,610,924.06    | 3,659,178,142.41  | 3,759,101,520.00     | (5,587,752,420.00)       | 7,451,595,280.00                | 1,895,258,660.00        | 99,923,377.59    |
| 021510200100                                                         | Adamawa ADP                                                      | 107,296,495.34    | 99,057,859.42     | 146,322,040.00       | (56,694,000.00)          | 0.00                            | 203,016,040.00          | 47,264,180.58    |
| 021510300100                                                         | Adamawa Agricultural Mechanization Authority                     | 78,311,137.30     | 65,103,162.95     | 112,567,680.00       | (68,732,960.00)          | 0.00                            | 181,300,640.00          | 47,464,517.05    |
| 021500000000 - Ministry of Agriculture Total                         |                                                                  | 514,218,556.70    | 3,823,339,164.78  | 4,017,991,240.00     | (5,713,179,380.00)       | 7,451,595,280.00                | 2,279,575,340.00        | 194,652,075.22   |
| 022000000000 - Ministry of Finance                                   |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 022000100100                                                         | Ministry of Finance                                              | 6,643,271,959.53  | 8,013,442,536.90  | 8,903,894,740.00     | (682,241,980.00)         | 0.00                            | 9,586,136,720.00        | 890,452,203.10   |
| 022000200100                                                         | Debt Management Agency                                           | 37,756,241.64     | 53,906,371.44     | 64,929,360.00        | 22,969,340.00            | 0.00                            | 41,960,020.00           | 11,022,988.56    |
| 022000700100                                                         | Office of the Accountant General                                 | 19,253,679,327.12 | 34,298,311,382.49 | 38,051,520,289.00    | 13,093,926,821.00        | 0.00                            | 24,957,593,468.00       | 3,753,208,906.51 |
| 022000800100                                                         | Board of Internal Revenue                                        | 426,842,881.51    | 385,024,287.87    | 3,226,360,920.00     | 1,995,555,360.00         | 0.00                            | 1,230,805,560.00        | 2,841,336,632.13 |
| 022000900100                                                         | State Fiscal Transparency, Accountability And Sustain.Progr      | 9,867,915.45      | 41,839,789.45     | 49,217,500.00        | 36,697,500.00            | 0.00                            | 12,520,000.00           | 7,377,710.55     |
| 022000000000 - Ministry of Finance Total                             |                                                                  | 26,371,418,325.24 | 42,792,524,368.15 | 50,295,922,809.00    | 14,466,907,041.00        | 0.00                            | 35,829,015,768.00       | 7,503,398,440.85 |
| 022200000000 - Ministry of Commerce, Trade and Industries            |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 022200100100                                                         | Ministry of Commerce                                             | 169,641,533.35    | 9,854,299,124.85  | 9,936,115,880.00     | 1,000,549,360.00         | 7,000,000,000.00                | 1,935,566,520.00        | 81,816,755.15    |
| 022201900100                                                         | Jimeta Modern Market Office                                      | 0.00              | 450,000.00        | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 022200000000 - Ministry of Commerce, Trade and Industries Total      |                                                                  | 169,641,533.35    | 9,854,749,124.85  | 9,936,570,380.00     | 1,001,003,860.00         | 7,000,000,000.00                | 1,935,566,520.00        | 81,821,255.15    |
| 022900000000 - Ministry of Transportation                            |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 022900100100                                                         | Ministry of Transportation                                       | 89,941,163.40     | 103,146,913.49    | 143,431,600.00       | (172,846,800.00)         | 0.00                            | 316,278,400.00          | 40,284,686.51    |
| 022905300100                                                         | Adamawa Transport Company                                        | 836,293.00        | 1,807,058.63      | 104,945,200.00       | (124,694,800.00)         | 0.00                            | 229,640,000.00          | 103,138,141.38   |
| 022900000000 - Ministry of Transportation Total                      |                                                                  | 90,777,456.40     | 104,953,972.12    | 248,376,800.00       | (297,541,600.00)         | 0.00                            | 545,918,400.00          | 143,422,827.89   |
| 023300000000 - Ministry of Mineral Resources Development             |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 023300100100                                                         | Ministry of Mineral Resources Development                        | 23,823,927.93     | 43,578,823.71     | 143,278,600.00       | 69,595,840.00            | 0.00                            | 73,682,760.00           | 99,699,776.29    |
| 023305100100                                                         | Guyuk Cement Company                                             | 0.00              | 0.00              | 454,500.00           | (1,746,420.00)           | 0.00                            | 2,200,920.00            | 454,500.00       |
| 023305200100                                                         | Adamawa State Mining Company                                     | 34,073,639.46     | 20,949,715.45     | 32,855,790.00        | (364,004,290.00)         | 0.00                            | 396,860,080.00          | 11,906,074.55    |



## TOTAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                             | Organisation Name                                            | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                               |                                                              | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 023300000000 - Ministry of Mineral Resources Development Total                |                                                              | 57,897,567.38     | 64,528,539.16     | 176,588,890.00       | (296,154,870.00)         | 0.00                            | 472,743,760.00          | 112,060,350.84   |
| 023400000000 - Ministry of Works and Energy Development                       |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 023400100100                                                                  | Ministry of Works and Energy Development                     | 30,489,453,329.23 | 59,677,287,297.62 | 60,797,908,790.00    | 2,596,654,870.00         | 29,335,000,000.00               | 28,866,253,920.00       | 1,120,621,492.38 |
| 023400400100                                                                  | Adamawa State Road Maintenance Agency                        | 7,067,554.63      | 8,898,399.16      | 10,129,680.00        | (47,790,840.00)          | 0.00                            | 57,920,520.00           | 1,231,280.84     |
| 023400000000 - Ministry of Works and Energy Development Total                 |                                                              | 30,496,520,883.86 | 59,686,185,696.78 | 60,808,038,470.00    | 2,548,864,030.00         | 29,335,000,000.00               | 28,924,174,440.00       | 1,121,852,773.22 |
| 023600000000 - Ministry of Culture and Tourism                                |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 023600100100                                                                  | Ministry of Culture and Tourism                              | 73,024,858.72     | 104,693,836.13    | 326,364,480.00       | (103,847,400.00)         | 0.00                            | 430,211,880.00          | 221,670,643.87   |
| 023600300100                                                                  | Adamawa State Agency for Museum and Monuments                | 14,104,829.88     | 16,921,861.90     | 22,297,120.00        | (55,066,240.00)          | 0.00                            | 77,363,360.00           | 5,375,258.11     |
| 023600400100                                                                  | Arts Council                                                 | 105,508,086.32    | 130,514,436.92    | 213,355,200.00       | (166,945,220.00)         | 0.00                            | 380,300,420.00          | 82,840,763.08    |
| 023605200100                                                                  | Hotel and Tourism Board                                      | 0.00              | 750,000.00        | 4,019,740.00         | (32,628,320.00)          | 0.00                            | 36,648,060.00           | 3,269,740.00     |
| 023600000000 - Ministry of Culture and Tourism Total                          |                                                              | 192,637,774.92    | 252,880,134.94    | 566,036,540.00       | (358,487,180.00)         | 0.00                            | 924,523,720.00          | 313,156,405.06   |
| 023800000000 - Ministry of Budget and Economic Planning                       |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 023800100100                                                                  | Ministry of Budget and Economic Planning                     | 107,248,361.77    | 168,013,328.19    | 650,115,100.00       | (2,546,186,240.00)       | 0.00                            | 3,196,301,340.00        | 482,101,771.81   |
| 023800200100                                                                  | Adamawa State Planning Commission                            | 163,996,514.56    | 169,665,695.70    | 295,341,700.00       | (625,863,620.00)         | 0.00                            | 921,205,320.00          | 125,676,004.30   |
| 023800400100                                                                  | Adamawa State Bureau of Statistics                           | 176,524,050.62    | 210,443,380.14    | 282,043,940.00       | (55,169,920.00)          | 0.00                            | 337,213,860.00          | 71,600,559.86    |
| 023800000000 - Ministry of Budget and Economic Planning Total                 |                                                              | 447,768,926.95    | 548,122,404.03    | 1,227,500,740.00     | (3,227,219,780.00)       | 0.00                            | 4,454,720,520.00        | 679,378,335.97   |
| 025000000000 - Fiscal Responsibility Commission                               |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 025000100100                                                                  | Fiscal Responsibility Commission                             | 64,185,205.17     | 81,199,154.49     | 152,834,040.00       | 36,924,000.00            | 0.00                            | 115,910,040.00          | 71,634,885.51    |
| 025000000000 - Fiscal Responsibility Commission Total                         |                                                              | 64,185,205.17     | 81,199,154.49     | 152,834,040.00       | 36,924,000.00            | 0.00                            | 115,910,040.00          | 71,634,885.51    |
| 025200000000 - Ministry of Water Resources                                    |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 025200100100                                                                  | Ministry of Water Resources                                  | 160,891,181.05    | 904,458,872.23    | 928,794,260.00       | (307,226,180.00)         | 0.00                            | 1,236,020,440.00        | 24,335,387.77    |
| 025210200100                                                                  | Adamawa State Water Board                                    | 515,817,391.06    | 706,957,519.65    | 911,325,840.00       | 171,525,840.00           | 0.00                            | 739,800,000.00          | 204,368,320.35   |
| 025210300100                                                                  | Rural Water Supply & Environmental Sanitation Agency (RWESA) | 28,865,879.85     | 45,592,377.24     | 55,097,100.00        | (144,457,080.00)         | 0.00                            | 199,554,180.00          | 9,504,722.76     |
| 025210400100                                                                  | Small Towns Water Supply Agency                              | 29,790,098.07     | 41,593,843.03     | 45,036,800.00        | (63,822,200.00)          | 0.00                            | 108,859,000.00          | 3,442,956.97     |
| 025200000000 - Ministry of Water Resources Total                              |                                                              | 735,364,550.03    | 1,698,602,612.15  | 1,940,254,000.00     | (343,979,620.00)         | 0.00                            | 2,284,233,620.00        | 241,651,387.85   |
| 025300000000 - Ministry of Housing and Urban Development                      |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 025300100100                                                                  | Ministry of Housing and Urban Development                    | 1,780,435,111.23  | 4,506,393,568.17  | 5,570,819,800.00     | (1,694,347,080.00)       | 1,720,000,000.00                | 5,545,166,880.00        | 1,064,426,231.83 |
| 025305300100                                                                  | Adamawa State Urban Planning & Development Authority         | 106,671,243.19    | 106,402,760.53    | 132,393,860.00       | (156,812,000.00)         | 0.00                            | 289,205,860.00          | 25,991,099.47    |
| 025300000000 - Ministry of Housing and Urban Development Total                |                                                              | 1,887,106,354.42  | 4,612,796,328.70  | 5,703,213,660.00     | (1,851,159,080.00)       | 1,720,000,000.00                | 5,834,372,740.00        | 1,090,417,331.30 |
| 025400000000 - Ministry of Rural Infrastructure & Community Development       |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 025400100100                                                                  | Ministry of Rural Infrastructure & Community Development     | 1,634,122,717.19  | 2,101,472,279.60  | 2,791,684,720.00     | (861,894,780.00)         | 0.00                            | 3,653,579,500.00        | 690,212,440.40   |
| 025400200100                                                                  | Rural Access and Mobility Project                            | 0.00              | 353,919,475.06    | 357,458,700.00       | (142,541,300.00)         | 0.00                            | 500,000,000.00          | 3,539,224.94     |
| 025400000000 - Ministry of Rural Infrastructure & Community Development Total |                                                              | 1,634,122,717.19  | 2,455,391,754.66  | 3,149,143,420.00     | (1,004,436,080.00)       | 0.00                            | 4,153,579,500.00        | 693,751,665.34   |
| 026000000000 - Ministry of Lands and Survey                                   |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 026000100100                                                                  | Ministry of Lands and Survey                                 | 277,766,817.07    | 733,853,278.93    | 823,441,020.00       | (5,835,720.00)           | 0.00                            | 829,276,740.00          | 89,587,741.07    |
| 026000200100                                                                  | Office of the Surveyor General                               | 136,563,685.07    | 92,232,456.93     | 131,969,140.00       | (106,766,000.00)         | 0.00                            | 238,735,140.00          | 39,736,683.07    |
| 026000000000 - Ministry of Lands and Survey Total                             |                                                              | 414,330,502.14    | 826,085,735.86    | 955,410,160.00       | (112,601,720.00)         | 0.00                            | 1,068,011,880.00        | 129,324,424.14   |
| 026500000000 - Ministry of Livestock & Aquaculture Development                |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 026500100100                                                                  | Ministry of Livestock & Aquaculture Development              | 700,291,173.39    | 641,922,052.33    | 907,488,400.00       | 184,921,000.00           | 0.00                            | 722,567,400.00          | 265,566,347.67   |
| 026500000000 - Ministry of Livestock & Aquaculture Development Total          |                                                              | 700,291,173.39    | 641,922,052.33    | 907,488,400.00       | 184,921,000.00           | 0.00                            | 722,567,400.00          | 265,566,347.67   |

## TOTAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                  | Organisation Name                                   | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|--------------------------------------------------------------------|-----------------------------------------------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                                                    |                                                     | N                 | N                  | N                    | N                        | N                               | N                       | N                 |
| 026600000000 - Ministry of Entrepreneurship Development            |                                                     |                   |                    |                      |                          |                                 |                         |                   |
| 026600100100                                                       | Ministry of Entrepreneurship Development            | 121,896,333.49    | 248,997,249.52     | 326,366,020.00       | (170,077,100.00)         | 0.00                            | 496,443,120.00          | 77,368,770.48     |
| 026600000000                                                       | Ministry of Entrepreneurship Development Total      | 121,896,333.49    | 248,997,249.52     | 326,366,020.00       | (170,077,100.00)         | 0.00                            | 496,443,120.00          | 77,368,770.48     |
| 02 - Economic Sector Total                                         |                                                     |                   |                    |                      |                          |                                 |                         |                   |
|                                                                    |                                                     | 63,898,177,860.57 | 127,692,278,292.51 | 140,411,735,569.00   | 4,863,783,521.00         | 45,506,595,280.00               | 90,041,356,768.00       | 12,719,457,276.49 |
| 03 - Law and Justice Sector                                        |                                                     |                   |                    |                      |                          |                                 |                         |                   |
| 031800000000 - Adamawa State Judicial Service Commission           |                                                     |                   |                    |                      |                          |                                 |                         |                   |
| 031801100100                                                       | Adamawa State Judicial Service Commission           | 89,669,805.85     | 117,317,317.21     | 147,278,080.00       | (20,092,560.00)          | 0.00                            | 167,370,640.00          | 29,960,762.79     |
| 031805100100                                                       | High Court of Justice                               | 1,071,882,767.86  | 1,557,208,377.95   | 1,977,702,680.00     | 696,569,580.00           | 0.00                            | 1,281,133,100.00        | 420,494,302.05    |
| 031805200100                                                       | Customary Court of Appeal                           | 129,864,573.58    | 207,928,656.81     | 298,985,280.00       | 31,273,360.00            | 0.00                            | 267,711,920.00          | 91,056,623.19     |
| 031805300100                                                       | Sharia Court of Appeal                              | 180,619,538.98    | 244,827,173.22     | 385,419,700.00       | 43,337,160.00            | 0.00                            | 342,082,540.00          | 140,592,526.78    |
| 031805500100                                                       | Area Courts                                         | 1,921,153,183.35  | 2,066,151,698.07   | 2,964,636,380.00     | 809,872,080.00           | 0.00                            | 2,154,764,300.00        | 898,484,681.93    |
| 031800000000                                                       | Adamawa State Judicial Service Commission Total     | 3,393,189,869.62  | 4,193,433,223.26   | 5,774,022,120.00     | 1,560,959,620.00         | 0.00                            | 4,213,062,500.00        | 1,580,588,896.74  |
| 032600000000 - Ministry of Justice                                 |                                                     |                   |                    |                      |                          |                                 |                         |                   |
| 032600100100                                                       | Ministry of Justice                                 | 641,218,640.04    | 3,471,297,784.00   | 3,774,550,640.00     | 796,859,640.00           | 0.00                            | 2,977,691,000.00        | 303,252,856.00    |
| 032600000000                                                       | Ministry of Justice Total                           | 641,218,640.04    | 3,471,297,784.00   | 3,774,550,640.00     | 796,859,640.00           | 0.00                            | 2,977,691,000.00        | 303,252,856.00    |
| 03 - Law and Justice Sector Total                                  |                                                     |                   |                    |                      |                          |                                 |                         |                   |
|                                                                    |                                                     | 4,034,408,509.66  | 7,664,731,007.26   | 9,548,572,760.00     | 2,357,819,260.00         | 0.00                            | 7,190,753,500.00        | 1,883,841,752.74  |
| 05 - Social Sector                                                 |                                                     |                   |                    |                      |                          |                                 |                         |                   |
| 051300000000 - Ministry of Youth & Sports Development              |                                                     |                   |                    |                      |                          |                                 |                         |                   |
| 051300100100                                                       | Ministry of Youth and Sports Development            | 122,662,880.81    | 4,240,967,058.96   | 4,375,110,700.00     | (394,483,460.00)         | 0.00                            | 4,769,594,160.00        | 134,143,641.04    |
| 051305100100                                                       | Sports Council                                      | 146,372,696.18    | 191,934,120.71     | 223,964,680.00       | 110,577,580.00           | 0.00                            | 113,387,100.00          | 32,030,559.29     |
| 051305300100                                                       | Adamawa United Foot Ball Club                       | 150,004,103.92    | 218,196,206.55     | 253,014,800.00       | 12,584,800.00            | 0.00                            | 240,430,000.00          | 34,818,593.45     |
| 051300000000                                                       | Ministry of Youth & Sports Development Total        | 419,039,680.91    | 4,651,097,386.22   | 4,852,090,180.00     | (271,321,080.00)         | 0.00                            | 5,123,411,260.00        | 200,992,793.78    |
| 051400000000 - Ministry of Women Affairs                           |                                                     |                   |                    |                      |                          |                                 |                         |                   |
| 051400100100                                                       | Ministry of Women Affairs                           | 177,848,478.55    | 278,870,814.22     | 445,973,440.00       | (3,860,618,160.00)       | 3,600,000,000.00                | 706,591,600.00          | 167,102,625.78    |
| 051400000000                                                       | Ministry of Women Affairs Total                     | 177,848,478.55    | 278,870,814.22     | 445,973,440.00       | (3,860,618,160.00)       | 3,600,000,000.00                | 706,591,600.00          | 167,102,625.78    |
| 051700000000 - Ministry of Education and Human Capital Development |                                                     |                   |                    |                      |                          |                                 |                         |                   |
| 051700100100                                                       | Ministry of Education and Human Capital Development | 4,822,365,305.39  | 11,485,127,648.57  | 11,985,631,300.00    | (10,054,969,520.00)      | 5,900,000,000.00                | 16,140,600,820.00       | 500,503,651.43    |
| 051700300100                                                       | Adamawa State Universal Basic Education Board       | 7,105,158.81      | 524,959,200.99     | 663,462,520.00       | 518,712,980.00           | 0.00                            | 144,749,540.00          | 138,503,319.01    |
| 051700400100                                                       | College of Legal Studies Yola                       | 543,064,244.70    | 585,055,626.28     | 1,034,964,080.00     | (205,899,600.00)         | 0.00                            | 1,240,863,680.00        | 449,908,453.72    |
| 051700500100                                                       | College of Agriculture Ganye                        | 683,380,668.87    | 780,396,447.89     | 1,008,597,500.00     | (649,798,800.00)         | 0.00                            | 1,658,396,300.00        | 228,201,052.11    |
| 051700800100                                                       | Adamawa State Library Board                         | 173,564,453.76    | 196,217,069.75     | 224,052,220.00       | (118,942,600.00)         | 0.00                            | 342,994,820.00          | 27,835,150.25     |
| 051700900100                                                       | Adamawa State Mass Education Board (ADSMEB)         | 124,701,765.42    | 155,350,533.80     | 206,658,080.00       | 56,227,460.00            | 0.00                            | 150,430,620.00          | 51,307,546.21     |
| 051701800100                                                       | Adamawa State Polytechnic Yola                      | 1,500,526,371.17  | 1,539,041,807.18   | 2,873,468,860.00     | (25,192,380.00)          | 0.00                            | 2,898,661,240.00        | 1,334,427,052.82  |
| 051701900100                                                       | College of Education Hong                           | 1,301,063,500.87  | 1,383,692,254.18   | 1,901,949,300.00     | 574,449,300.00           | 0.00                            | 1,327,500,000.00        | 518,257,045.82    |
| 051702100100                                                       | Adamawa State University Mubi                       | 3,471,543,324.28  | 4,130,933,938.00   | 5,278,381,500.00     | (3,530,618,500.00)       | 0.00                            | 8,809,000,000.00        | 1,147,447,562.00  |
| 051702200100                                                       | Adamawa State Scholarship Trust Fund                | 894,310,969.72    | 987,255,572.46     | 1,167,935,860.00     | 328,769,540.00           | 0.00                            | 839,166,320.00          | 180,680,287.54    |
| 051702300100                                                       | College of Nursing & Midwifery Yola                 | 476,326,525.96    | 469,732,081.50     | 1,059,494,640.00     | (72,588,400.00)          | 0.00                            | 1,132,083,040.00        | 589,762,558.50    |
| 051702400100                                                       | College of Health Technology Michika                | 217,396,989.53    | 843,254,967.45     | 1,555,240,300.00     | 66,101,660.00            | 0.00                            | 1,489,138,640.00        | 711,985,332.55    |
| 051705100100                                                       | Post Primary Schools Mgt Board                      | 11,842,819,541.95 | 14,595,829,373.67  | 15,575,656,840.00    | 4,025,852,960.00         | 0.00                            | 11,549,803,880.00       | 979,827,466.33    |
| 051706200100                                                       | Ministry of Tertiary and Professional Education     | 32,202,241.24     | 16,304,740.11      | 49,667,400.00        | 8,288,340.00             | 0.00                            | 41,379,060.00           | 33,362,659.89     |
| 051706400100                                                       | Education Resource Centre                           | 71,316,893.87     | 41,097,943.46      | 201,898,620.00       | (34,130,060.00)          | 0.00                            | 236,028,680.00          | 160,800,676.54    |

## TOTAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                                 | Organisation Name                                                          | Actual<br>2023     | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------|--------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                                                                   |                                                                            | <b>₦</b>           | <b>₦</b>           | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>          |
| 051700000000 - Ministry of Education and Human Capital Development Total          |                                                                            | 26,161,687,955.53  | 37,734,249,205.29  | 44,787,059,020.00    | (9,113,737,620.00)       | 5,900,000,000.00                | 48,000,796,640.00       | 7,052,809,814.71  |
| 052100000000 - Ministry of Health and Human Services                              |                                                                            |                    |                    |                      |                          |                                 |                         |                   |
| 052100100100                                                                      | Ministry of Health and Human Services                                      | 1,865,885,879.84   | 3,176,746,158.10   | 3,997,381,480.00     | (2,652,830,640.00)       | 0.00                            | 6,650,212,120.00        | 820,635,321.90    |
| 052100200100                                                                      | Adamawa State Contributory Health Management Agency                        | 2,282,351.83       | 10,271,988.76      | 156,900,800.00       | (1,050,000,000.00)       | 0.00                            | 1,206,900,800.00        | 146,628,811.24    |
| 052100300100                                                                      | Primary Health Care Development Agency                                     | 78,605,559.62      | 163,489,709.69     | 218,020,180.00       | (355,933,720.00)         | 0.00                            | 573,953,900.00          | 54,530,470.31     |
| 052102700100                                                                      | Adamawa State Referral Center                                              | 36,662,090.55      | 0.00               | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00              |
| 052103300100                                                                      | Adamawa State Action for the Control of HIV/AIDS (ADSACA)                  | 0.00               | 32,181,467.48      | 57,059,140.00        | (70,821,000.00)          | 0.00                            | 127,880,140.00          | 24,877,672.52     |
| 052110200100                                                                      | Adamawa State Hospital Services Management Board                           | 4,948,383,528.72   | 5,335,131,141.65   | 5,718,616,180.00     | 1,471,282,600.00         | 0.00                            | 4,247,333,580.00        | 383,485,038.35    |
| 052110300100                                                                      | Adamawa Traditional Medicine Board                                         | 2,896,315.20       | 3,445,080.00       | 4,484,600.00         | 2,038,200.00             | 0.00                            | 2,446,400.00            | 1,039,520.00      |
| 052111300100                                                                      | Adamawa Essential Drugs Programme                                          | 60,487,551.49      | 66,821,854.80      | 85,670,820.00        | 8,103,700.00             | 0.00                            | 77,567,120.00           | 18,848,965.20     |
| 052111400100                                                                      | Adamawa State Specialist Hospital Yola                                     | 258,658,671.33     | 264,399,523.93     | 391,325,880.00       | 139,311,300.00           | 0.00                            | 252,014,580.00          | 126,926,356.07    |
| 052100000000 - Ministry of Health and Human Services Total                        |                                                                            | 7,253,861,948.57   | 9,052,486,924.40   | 10,629,459,080.00    | (2,508,849,560.00)       | 0.00                            | 13,138,308,640.00       | 1,576,972,155.60  |
| 053500000000 - Ministry of Environment and Natural Resources Development          |                                                                            |                    |                    |                      |                          |                                 |                         |                   |
| 053500100100                                                                      | Ministry of Environment and Natural Resources Development                  | 503,059,074.38     | 695,366,154.70     | 872,784,440.00       | 378,277,200.00           | 0.00                            | 494,507,240.00          | 177,418,285.31    |
| 053500200100                                                                      | Adamawa State Environmental Protection Agency (ADSEPA)- Projects           | 0.00               | 8,891,219.25       | 8,980,200.00         | (391,019,900.00)         | 0.00                            | 400,000,100.00          | 88,980.75         |
| 053500000000 - Ministry of Environment and Natural Resources Development Total    |                                                                            | 503,059,074.38     | 704,257,373.95     | 881,764,640.00       | (12,742,700.00)          | 0.00                            | 894,507,340.00          | 177,507,266.06    |
| 054400000000 - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser       |                                                                            |                    |                    |                      |                          |                                 |                         |                   |
| 054400100100                                                                      | Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services | 59,620,785.88      | 499,589,820.08     | 698,067,750.00       | 393,655,350.00           | 0.00                            | 304,412,400.00          | 198,477,929.92    |
| 054400000000 - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser Total |                                                                            | 59,620,785.88      | 499,589,820.08     | 698,067,750.00       | 393,655,350.00           | 0.00                            | 304,412,400.00          | 198,477,929.92    |
| 055100000000 - Ministry for Local Government Affairs                              |                                                                            |                    |                    |                      |                          |                                 |                         |                   |
| 055100100100                                                                      | Ministry for Local Government Affairs                                      | 73,150,624.35      | 82,923,856.80      | 97,275,140.00        | 15,415,720.00            | 0.00                            | 81,859,420.00           | 14,351,283.20     |
| 055100500100                                                                      | Local Government Staff Pension Board                                       | 48,293,460.40      | 51,724,326.63      | 141,101,220.00       | 8,643,860.00             | 0.00                            | 132,457,360.00          | 89,376,893.37     |
| 055100000000 - Ministry for Local Government Affairs Total                        |                                                                            | 121,444,084.74     | 134,648,183.43     | 238,376,360.00       | 24,059,580.00            | 0.00                            | 214,316,780.00          | 103,728,176.57    |
| 05 - Social Sector Total                                                          |                                                                            | 34,696,562,008.56  | 53,055,199,707.59  | 62,532,790,470.00    | (15,349,554,190.00)      | 9,500,000,000.00                | 68,382,344,660.00       | 9,477,590,762.41  |
| Grand Total                                                                       |                                                                            | 134,679,318,915.63 | 248,535,305,647.75 | 281,150,285,906.00   | 0.00                     | 55,256,595,280.00               | 225,893,690,626.00      | 32,614,980,258.25 |

## TOTAL EXPENDITURE BY ECONOMIC CLASSIFICATION

| Economic Code                             | Economic Description                        | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------|---------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                           |                                             | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2 - EXPENDITURES                          |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                       |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 2101 - SALARY                             |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES               |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 21010101                                  | Basic-Salary                                | 18,043,403,200.02 | 21,096,927,035.76 | 24,282,906,252.00    | 7,394,456,700.00         | 0.00                            | 16,888,449,552.00       | 3,185,979,216.24 |
| 21010102                                  | Over Time Payments                          | 0.00              | 0.00              | 0.00                 | (63,123,140.00)          | 0.00                            | 63,123,140.00           | 0.00             |
| 21010103                                  | Consolidated Revenue Fund Charge - Salaries | 1,109,750,885.51  | 2,159,062,551.00  | 2,447,126,280.00     | 1,426,485,980.00         | 0.00                            | 1,020,640,300.00        | 288,063,729.00   |
| 21010104                                  | Basic Wages                                 | 96,520,850.86     | 238,813,998.00    | 239,482,200.00       | (106,323,800.00)         | 0.00                            | 345,806,000.00          | 668,202.00       |
| 21010105                                  | Salaries Arrears                            | 0.00              | 5,068,084.00      | 51,600,000.00        | (51,772,000.00)          | 0.00                            | 103,372,000.00          | 46,531,916.00    |
| 210101 - SALARIES AND WAGES Total         |                                             | 19,249,674,936.38 | 23,499,871,668.76 | 27,021,114,732.00    | 8,599,723,740.00         | 0.00                            | 18,421,390,992.00       | 3,521,243,063.24 |
| 2101 - SALARY Total                       |                                             | 19,249,674,936.38 | 23,499,871,668.76 | 27,021,114,732.00    | 8,599,723,740.00         | 0.00                            | 18,421,390,992.00       | 3,521,243,063.24 |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                       |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 21020101                                  | Non Regular Allowances                      | 0.00              | 0.00              | 0.00                 | (645,000.00)             | 0.00                            | 645,000.00              | 0.00             |
| 21020102                                  | Housing/Rent Allowance                      | 2,433,974,654.99  | 3,059,885,671.50  | 3,779,685,100.00     | 2,216,116,900.00         | 0.00                            | 1,563,568,200.00        | 719,799,428.50   |
| 21020103                                  | Transport Allowance                         | 839,519,707.78    | 1,097,024,868.48  | 1,569,710,120.00     | (238,062,640.00)         | 0.00                            | 1,807,772,760.00        | 472,685,251.52   |
| 21020104                                  | Meal Subsidy                                | 407,437,854.09    | 328,301,062.82    | 644,966,234.00       | 149,418,300.00           | 0.00                            | 495,547,934.00          | 316,665,171.18   |
| 21020105                                  | Utility Allowance                           | 579,354,059.75    | 691,148,570.22    | 1,036,985,320.00     | 292,016,040.00           | 0.00                            | 744,969,280.00          | 345,836,749.78   |
| 21020106                                  | Entertainment Allowance                     | 72,971,575.07     | 75,889,413.02     | 139,599,880.00       | 38,309,640.00            | 0.00                            | 101,290,240.00          | 63,710,466.98    |
| 21020107                                  | Leave Allowance                             | 1,115,031,667.69  | 965,085,205.82    | 1,440,216,466.00     | 373,623,440.00           | 0.00                            | 1,066,593,026.00        | 475,131,260.18   |
| 21020108                                  | Domestic Staff Allowance                    | 867,128,897.48    | 967,338,197.88    | 1,368,505,624.00     | 453,475,300.00           | 0.00                            | 915,030,324.00          | 401,167,426.12   |
| 21020109                                  | Shift Allowance                             | 347,405,300.28    | 382,483,405.54    | 488,261,380.00       | 141,225,064.00           | 0.00                            | 347,036,316.00          | 105,777,974.46   |
| 21020110                                  | Call Duty Allowance                         | 335,142,996.31    | 340,839,711.79    | 521,076,880.00       | 165,833,240.00           | 0.00                            | 355,243,640.00          | 180,237,168.21   |
| 21020111                                  | Clinical Allowance                          | 0.00              | 0.00              | 0.00                 | (474,505,300.00)         | 0.00                            | 474,505,300.00          | 0.00             |
| 21020112                                  | Harzard Allowance                           | 814,066,292.35    | 659,060,878.10    | 872,362,560.00       | 325,350,660.00           | 0.00                            | 547,011,900.00          | 213,301,681.90   |
| 21020113                                  | Rural Posting Allowance                     | 0.00              | 0.00              | 0.00                 | (860,000.00)             | 0.00                            | 860,000.00              | 0.00             |
| 21020114                                  | Teaching Allowance                          | 1,050,684,199.61  | 1,366,988,812.04  | 1,377,738,440.00     | 1,297,753,280.00         | 0.00                            | 79,985,160.00           | 10,749,627.96    |
| 21020116                                  | Robbing Allowance                           | 0.00              | 0.00              | 0.00                 | (50,310,860.00)          | 0.00                            | 50,310,860.00           | 0.00             |
| 21020117                                  | Outfit Allowance                            | 179,288,340.84    | 177,768,221.06    | 219,958,780.00       | 84,121,480.00            | 0.00                            | 135,837,300.00          | 42,190,558.94    |
| 21020118                                  | Siwes Allowance                             | 38,051,311.95     | 42,338,954.12     | 56,597,800.00        | (50,503,160.00)          | 0.00                            | 107,100,960.00          | 14,258,845.88    |
| 21020119                                  | Field Allowance                             | 38,051,311.95     | 42,421,073.30     | 57,243,680.00        | 11,613,800.00            | 0.00                            | 45,629,880.00           | 14,822,606.70    |
| 21020120                                  | Journal Allowance                           | 43,859,320.30     | 42,555,075.50     | 118,607,000.00       | 19,685,500.00            | 0.00                            | 98,921,500.00           | 76,051,924.50    |
| 21020121                                  | Wieghing Allowance                          | 96,999,937.66     | 92,042,430.04     | 131,861,780.00       | (20,752,960.00)          | 0.00                            | 152,614,740.00          | 39,819,349.96    |
| 21020122                                  | Hardship Allowance                          | 24,533,851.45     | 26,103,291.32     | 49,672,720.00        | 11,641,800.00            | 0.00                            | 38,030,920.00           | 23,569,428.68    |
| 21020123                                  | Responsibility Allowance                    | 14,016,100.65     | 13,804,719.80     | 34,278,360.00        | 140,660.00               | 0.00                            | 34,137,700.00           | 20,473,640.20    |
| 21020124                                  | Medical Students Allowance                  | 0.00              | 0.00              | 0.00                 | (2,266,400.00)           | 0.00                            | 2,266,400.00            | 0.00             |
| 21020125                                  | Student Nurses Allowance                    | 0.00              | 0.00              | 0.00                 | (19,424,820.00)          | 0.00                            | 19,424,820.00           | 0.00             |
| 21020126                                  | Torchlight Allowance                        | 11,989,005.04     | 10,681,499.91     | 14,168,560.00        | 2,205,660.00             | 0.00                            | 11,962,900.00           | 3,487,060.09     |
| 21020127                                  | UniForm Allowance                           | 0.00              | 0.00              | 0.00                 | (900,122,440.00)         | 0.00                            | 900,122,440.00          | 0.00             |
| 21020128                                  | Personal Assistance Allowance               | 95,363,757.86     | 90,173,776.77     | 169,381,896.00       | 42,031,420.00            | 0.00                            | 127,350,476.00          | 79,208,119.23    |
| 21020129                                  | Newspapers Allowance                        | 954,882.24        | 376,198.79        | 2,425,180.00         | (3,533,760.00)           | 0.00                            | 5,958,940.00            | 2,048,981.21     |
| 21020130                                  | Special Allowance                           | 163,600,294.89    | 20,754,543.40     | 24,159,180.00        | (15,385,640.00)          | 0.00                            | 39,544,820.00           | 3,404,636.60     |
| 21020132                                  | Non Clinical Allowance                      | 188,220.18        | 168,389.64        | 298,000.00           | (452,780.00)             | 0.00                            | 750,780.00              | 129,610.36       |
| 21020133                                  | Regular Allowance                           | 170,556,204.30    | 736,244,951.00    | 739,479,500.00       | (86,120,500.00)          | 0.00                            | 825,600,000.00          | 3,234,549.00     |

## TOTAL EXPENDITURE BY ECONOMIC CLASSIFICATION

| Economic Code                                   | Economic Description                                | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|-----------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                     | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020135                                        | Furniture Allowance                                 | 1,724,542,601.91  | 2,064,218,292.89  | 2,479,436,214.00     | 453,900,360.00           | 0.00                            | 2,025,535,854.00        | 415,217,921.11   |
| 21020137                                        | Driver's Allowance                                  | 38,519,728.89     | 32,351,283.41     | 37,023,300.00        | 14,789,720.00            | 0.00                            | 22,233,580.00           | 4,672,016.59     |
| 21020138                                        | Admin Allowance                                     | 13,775,810.42     | 13,539,472.49     | 19,011,604.00        | 5,500,660.00             | 0.00                            | 13,510,944.00           | 5,472,131.51     |
| 21020139                                        | Wardrobe Allowance                                  | 118,192,283.46    | 24,050,350.40     | 39,673,400.00        | 9,217,920.00             | 0.00                            | 30,455,480.00           | 15,623,049.60    |
| 21020140                                        | Academic Allowance                                  | 188,387,552.23    | 194,339,767.65    | 308,882,572.00       | 95,525,000.00            | 0.00                            | 213,357,572.00          | 114,542,804.35   |
| 21020141                                        | Accommodation Allowance                             | 233,382,532.58    | 220,865,333.60    | 318,489,398.00       | (70,829,420.00)          | 0.00                            | 389,318,818.00          | 97,624,064.40    |
| 21020142                                        | ICT Allowance                                       | 44,449,831.48     | 14,338,680.90     | 14,612,780.00        | (45,907,140.00)          | 0.00                            | 60,519,920.00           | 274,099.10       |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance                | 10,053,979.29     | 3,752,799.07      | 11,544,260.00        | (106,509,358.00)         | 0.00                            | 118,053,618.00          | 7,791,460.93     |
| 21020145                                        | Other Allowances and Benefits                       | 1,596,062,628.68  | 1,569,823,199.67  | 2,349,611,722.00     | (119,487,020.00)         | 0.00                            | 2,469,098,742.00        | 779,788,522.33   |
| 210201 - ALLOWANCES Total                       |                                                     | 13,707,536,693.65 | 15,366,758,101.94 | 20,435,525,690.00    | 3,997,816,646.00         | 0.00                            | 16,437,709,044.00       | 5,068,767,588.06 |
|                                                 |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 210202 - SOCIAL CONTRIBUTIONS                   |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 21020202                                        | Contributory Pension                                | 0.00              | 20,819,041.00     | 55,900,000.00        | (55,900,000.00)          | 0.00                            | 111,800,000.00          | 35,080,959.00    |
| 210202 - SOCIAL CONTRIBUTIONS Total             |                                                     | 0.00              | 20,819,041.00     | 55,900,000.00        | (55,900,000.00)          | 0.00                            | 111,800,000.00          | 35,080,959.00    |
|                                                 |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                     | 13,707,536,693.65 | 15,387,577,142.94 | 20,491,425,690.00    | 3,941,916,646.00         | 0.00                            | 16,549,509,044.00       | 5,103,848,547.06 |
|                                                 |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 2103 - SOCIAL BENEFITS                          |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 210301 - SOCIAL BENEFITS                        |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 21030101                                        | Gratuity                                            | 390,652,091.82    | 3,986,464,641.77  | 4,370,190,600.00     | 3,512,851,440.00         | 0.00                            | 857,339,160.00          | 383,725,958.23   |
| 21030102                                        | Pension                                             | 7,107,677,523.23  | 7,579,364,480.85  | 7,664,554,900.00     | 1,633,276,860.00         | 0.00                            | 6,031,278,040.00        | 85,190,419.15    |
| 21030103                                        | Death Benefits                                      | 328,468,748.04    | 1,700,111,824.33  | 1,700,811,700.00     | 1,064,411,700.00         | 0.00                            | 636,400,000.00          | 699,875.67       |
| 21030104                                        | Gratuity Areas                                      | 0.00              | 0.00              | 0.00                 | (8,882,940.00)           | 0.00                            | 8,882,940.00            | 0.00             |
| 21030106                                        | Other Pension Allowance Gratuity Ex-Gratia Award    | 58,878,456.59     | 368,982,130.65    | 398,982,200.00       | (31,017,800.00)          | 0.00                            | 430,000,000.00          | 30,000,069.35    |
| 21030108                                        | Severance Gratuity for All Political Office Holders | 0.00              | 0.00              | 0.00                 | (43,772,580.00)          | 0.00                            | 43,772,580.00           | 0.00             |
| 210301 - SOCIAL BENEFITS Total                  |                                                     | 7,885,676,819.68  | 13,634,923,077.60 | 14,134,539,400.00    | 6,126,866,680.00         | 0.00                            | 8,007,672,720.00        | 499,616,322.40   |
|                                                 |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 2103 - SOCIAL BENEFITS Total                    |                                                     | 7,885,676,819.68  | 13,634,923,077.60 | 14,134,539,400.00    | 6,126,866,680.00         | 0.00                            | 8,007,672,720.00        | 499,616,322.40   |
|                                                 |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST Total                       |                                                     | 40,842,888,449.72 | 52,522,371,889.30 | 61,647,079,822.00    | 18,668,507,066.00        | 0.00                            | 42,978,572,756.00       | 9,124,707,932.70 |
|                                                 |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS                      |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training                  | 265,566,988.18    | 514,457,166.98    | 829,989,260.00       | 179,550,700.00           | 0.00                            | 650,438,560.00          | 315,532,093.02   |
| 22020102                                        | Local Travel & Transport: Others                    | 709,017,534.77    | 1,845,289,631.59  | 2,010,800,640.00     | 1,023,324,400.00         | 0.00                            | 987,476,240.00          | 165,511,008.41   |
| 22020103                                        | International Travel & Transport: Training          | 95,926,046.42     | 855,917,488.00    | 1,086,154,900.00     | 517,594,900.00           | 0.00                            | 568,560,000.00          | 230,237,412.00   |
| 22020104                                        | International Travel & Transport: Others            | 412,401,967.75    | 1,060,827,841.52  | 1,536,052,300.00     | 276,273,500.00           | 0.00                            | 1,259,778,800.00        | 475,224,458.48   |
| 22020105                                        | Hotel Accommodation - Local                         | 324,470,821.20    | 819,851,959.53    | 914,104,020.00       | 366,284,900.00           | 0.00                            | 547,819,120.00          | 94,252,060.47    |
| 22020106                                        | Hotel Accommodation - International                 | 163,613,106.00    | 1,527,000.00      | 322,199,200.00       | 0.00                     | 0.00                            | 322,199,200.00          | 320,672,200.00   |
| 22020107                                        | Hotel Accommodation - Local Training                | 27,861,869.30     | 40,984,000.00     | 98,389,200.00        | (29,738,000.00)          | 0.00                            | 128,127,200.00          | 57,405,200.00    |
| 22020108                                        | Hotel Accommodation - International Training        | 500,000.00        | 15,000.00         | 55,953,200.00        | 15,200.00                | 0.00                            | 55,938,000.00           | 55,938,200.00    |
| 22020109                                        | Per-Diem/Estacodes                                  | 102,052,655.00    | 88,281,700.00     | 280,400,800.00       | (2,427,200.00)           | 0.00                            | 282,828,000.00          | 192,119,100.00   |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                     | 2,101,410,988.62  | 5,227,151,787.62  | 7,134,043,520.00     | 2,330,878,400.00         | 0.00                            | 4,803,165,120.00        | 1,906,891,732.38 |
|                                                 |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 220202 - UTILITIES - GENERAL                    |                                                     |                   |                   |                      |                          |                                 |                         |                  |

## TOTAL EXPENDITURE BY ECONOMIC CLASSIFICATION

| Economic Code                                 | Economic Description                                  | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------|-------------------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                               |                                                       | <b>₦</b>       | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020201                                      | Electricity Charges                                   | 340,344,780.97 | 308,605,762.15   | 523,619,580.00       | (33,632,100.00)          | 0.00                            | 557,251,680.00          | 215,013,817.85   |
| 22020202                                      | Telephone Charges                                     | 10,484,750.00  | 8,489,600.00     | 44,089,200.00        | 20,818,000.00            | 0.00                            | 23,271,200.00           | 35,599,600.00    |
| 22020203                                      | Internet Access Charges                               | 27,483,732.00  | 41,644,279.23    | 209,461,440.00       | (24,280,800.00)          | 0.00                            | 233,742,240.00          | 167,817,160.77   |
| 22020204                                      | Satellite Broadcasting Access Charges                 | 13,436,700.00  | 49,063,710.00    | 118,494,400.00       | 25,050,700.00            | 0.00                            | 93,443,700.00           | 69,430,690.00    |
| 22020205                                      | Water Rates                                           | 6,152,800.00   | 3,039,300.00     | 18,225,900.00        | 1,553,500.00             | 0.00                            | 16,672,400.00           | 15,186,600.00    |
| 22020206                                      | Sewerage Charges                                      | 981,470.00     | 12,324,018.02    | 30,597,160.00        | 11,414,600.00            | 0.00                            | 19,182,560.00           | 18,273,141.98    |
| 22020207                                      | Leased Communication Lines(s)                         | 1,030,000.00   | 3,501,000.00     | 9,646,400.00         | (8,500,000.00)           | 0.00                            | 18,146,400.00           | 6,145,400.00     |
| 22020208                                      | Software Charges/ License Renewal                     | 9,800,000.00   | 10,391,620.00    | 69,876,000.00        | 135,200.00               | 0.00                            | 69,740,800.00           | 59,484,380.00    |
| 22020209                                      | Other Utility Charges                                 | 22,570,816.00  | 32,700,185.75    | 91,832,780.00        | 5,399,500.00             | 0.00                            | 86,433,280.00           | 59,132,594.25    |
| 220202 - UTILITIES - GENERAL Total            |                                                       | 432,285,048.97 | 469,759,475.15   | 1,115,842,860.00     | (2,041,400.00)           | 0.00                            | 1,117,884,260.00        | 646,083,384.85   |
|                                               |                                                       |                |                  |                      |                          |                                 |                         |                  |
| 220203 - MATERIALS & SUPPLIES - GENERAL       |                                                       |                |                  |                      |                          |                                 |                         |                  |
| 22020301                                      | Office Stationeries/Computer Consumables              | 449,366,451.82 | 437,272,227.86   | 885,703,420.00       | 63,508,620.00            | 0.00                            | 822,194,800.00          | 448,431,192.14   |
| 22020302                                      | Books                                                 | 9,727,800.00   | 71,503,370.00    | 97,908,900.00        | 9,185,940.00             | 0.00                            | 88,722,960.00           | 26,405,530.00    |
| 22020303                                      | Newspapers                                            | 15,000.00      | 110,000.00       | 2,970,800.00         | 36,400.00                | 0.00                            | 2,934,400.00            | 2,860,800.00     |
| 22020304                                      | Magazines & Periodicals                               | 3,235,000.00   | 3,262,500.00     | 13,245,100.00        | 246,700.00               | 0.00                            | 12,998,400.00           | 9,982,600.00     |
| 22020305                                      | Printing of Non Security Documents                    | 93,454,045.91  | 311,222,302.71   | 498,968,720.00       | 153,846,780.00           | 0.00                            | 345,121,940.00          | 187,746,417.29   |
| 22020306                                      | Printing of Security Documents                        | 31,818,946.00  | 202,493,709.39   | 331,886,180.00       | (19,999,100.00)          | 0.00                            | 351,885,280.00          | 129,392,470.61   |
| 22020307                                      | Drugs/Laboratory/Medical Supplies                     | 13,505,000.00  | 35,245,530.00    | 129,252,520.00       | 7,475,960.00             | 0.00                            | 121,776,560.00          | 94,006,990.00    |
| 22020308                                      | Field & Camping Materials Supplies                    | 4,217,000.00   | 23,494,120.00    | 41,143,280.00        | (1,973,840.00)           | 0.00                            | 43,117,120.00           | 17,649,160.00    |
| 22020309                                      | UniForms & Other Clothing                             | 8,663,000.00   | 31,753,900.00    | 70,761,000.00        | (6,900,200.00)           | 0.00                            | 77,661,200.00           | 39,007,100.00    |
| 22020310                                      | Teaching Aids/Instruction Materials                   | 3,274,360.00   | 37,972,450.63    | 86,289,220.00        | 23,789,300.00            | 0.00                            | 62,499,920.00           | 48,316,769.37    |
| 22020311                                      | Food Stuff/Catering Materials Supplies                | 51,034,600.00  | 112,070,530.00   | 156,691,340.00       | 43,498,700.00            | 0.00                            | 113,192,640.00          | 44,620,810.00    |
| 22020312                                      | Other Materials and Supplies                          | 212,995,383.75 | 482,360,492.22   | 644,818,820.00       | 272,578,400.00           | 0.00                            | 372,240,420.00          | 162,458,327.78   |
| 22020313                                      | Chemical and Reagents Materials Supplies              | 1,345,000.00   | 2,060,000.00     | 3,765,040.00         | 0.00                     | 0.00                            | 3,765,040.00            | 1,705,040.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total |                                                       | 882,651,587.48 | 1,750,821,132.81 | 2,963,404,340.00     | 545,293,660.00           | 0.00                            | 2,418,110,680.00        | 1,212,583,207.19 |
|                                               |                                                       |                |                  |                      |                          |                                 |                         |                  |
| 220204 - MAINTENANCE SERVICES - GENERAL       |                                                       |                |                  |                      |                          |                                 |                         |                  |
| 22020401                                      | Maintenance of Motor Vehicle/Transport Equipment      | 145,104,824.56 | 326,068,343.39   | 503,285,780.00       | 123,219,840.00           | 0.00                            | 380,065,940.00          | 177,217,436.61   |
| 22020402                                      | Maintenance of Office Furniture                       | 61,214,889.93  | 210,793,523.57   | 320,122,400.00       | 106,549,840.00           | 0.00                            | 213,572,560.00          | 109,328,876.43   |
| 22020403                                      | Maintenance of Office Building/Residential Qtrs       | 78,910,977.11  | 244,117,290.00   | 373,949,160.00       | 99,250,900.00            | 0.00                            | 274,698,260.00          | 129,831,870.00   |
| 22020404                                      | Maintenance of Office/IT Equipments                   | 84,445,178.00  | 418,091,759.14   | 858,000,340.00       | 212,623,200.00           | 0.00                            | 645,377,140.00          | 439,908,580.86   |
| 22020405                                      | Maintenance of Plants/Generators                      | 56,678,555.00  | 143,490,751.25   | 291,844,400.00       | 31,165,020.00            | 0.00                            | 260,679,380.00          | 148,353,648.75   |
| 22020406                                      | Other Maintenance Services                            | 154,930,398.10 | 414,275,384.07   | 575,777,320.00       | 221,796,800.00           | 0.00                            | 353,980,520.00          | 161,501,935.93   |
| 22020408                                      | Maintenance of Sea Boats                              | 0.00           | 20,000.00        | 51,400.00            | 20,200.00                | 0.00                            | 31,200.00               | 31,400.00        |
| 22020410                                      | Maintenance of Street Lightings                       | 0.00           | 0.00             | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00     |
| 22020411                                      | Maintenance of Communication Equipments               | 80,500.00      | 750,000.00       | 8,234,400.00         | 768,000.00               | 0.00                            | 7,466,400.00            | 7,484,400.00     |
| 22020413                                      | Minor Road Maintenance                                | 0.00           | 0.00             | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total |                                                       | 581,365,322.70 | 1,757,607,051.42 | 2,934,865,200.00     | 795,393,800.00           | 0.00                            | 2,139,471,400.00        | 1,177,258,148.58 |
|                                               |                                                       |                |                  |                      |                          |                                 |                         |                  |
| 220205 - TRAINING - GENERAL                   |                                                       |                |                  |                      |                          |                                 |                         |                  |
| 22020501                                      | Local Training                                        | 195,537,722.72 | 216,776,435.94   | 394,886,820.00       | (67,677,200.00)          | 0.00                            | 462,564,020.00          | 178,110,384.06   |
| 22020502                                      | International Training                                | 29,549,264.60  | 16,752,000.00    | 179,781,400.00       | 2,058,600.00             | 0.00                            | 177,722,800.00          | 163,029,400.00   |
| 22020503                                      | Other Trainings                                       | 104,477,182.90 | 106,449,728.64   | 185,535,880.00       | 10,663,400.00            | 0.00                            | 174,872,480.00          | 79,086,151.36    |
| 22020504                                      | Seminars/Workshop/Conferences and Early Grade Reading | 5,310,550.00   | 79,386,450.00    | 975,036,940.00       | (695,708,300.00)         | 0.00                            | 1,670,745,240.00        | 895,650,490.00   |
| 220205 - TRAINING - GENERAL Total             |                                                       | 334,874,720.22 | 419,364,614.58   | 1,735,241,040.00     | (750,663,500.00)         | 0.00                            | 2,485,904,540.00        | 1,315,876,425.42 |

## TOTAL EXPENDITURE BY ECONOMIC CLASSIFICATION

| Economic Code                                               | Economic Description                          | Actual<br>2023   | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-----------------------------------------------|------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                               | <b>₦</b>         | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
|                                                             |                                               |                  |                   |                      |                          |                                 |                         |                  |
| 220206 - OTHER SERVICES - GENERAL                           |                                               |                  |                   |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                             | 421,085,651.88   | 1,599,453,587.84  | 2,240,779,940.00     | 383,030,500.00           | 0.00                            | 1,857,749,440.00        | 641,326,352.16   |
| 22020602                                                    | Office Rent                                   | 5,699,561.75     | 2,300,000.00      | 66,920,600.00        | (7,097,000.00)           | 0.00                            | 74,017,600.00           | 64,620,600.00    |
| 22020603                                                    | Residential Rent                              | 4,204,500.00     | 2,791,000.00      | 76,999,560.00        | (3,985,800.00)           | 0.00                            | 80,985,360.00           | 74,208,560.00    |
| 22020604                                                    | Security Vote (Including Operations)          | 8,677,324,895.00 | 13,282,227,194.33 | 13,452,334,178.00    | 4,632,015,200.00         | 0.00                            | 8,820,318,978.00        | 170,106,983.67   |
| 22020605                                                    | Cleaning & Fumigation Services                | 61,726,701.86    | 114,725,939.12    | 261,362,300.00       | (39,762,420.00)          | 0.00                            | 301,124,720.00          | 146,636,360.88   |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                               | 9,170,041,310.49 | 15,001,497,721.29 | 16,098,396,578.00    | 4,964,200,480.00         | 0.00                            | 11,134,196,098.00       | 1,096,898,856.71 |
|                                                             |                                               |                  |                   |                      |                          |                                 |                         |                  |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                               |                  |                   |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                          | 826,679,898.23   | 597,300,658.30    | 706,362,380.00       | (2,273,423,700.00)       | 0.00                            | 2,979,786,080.00        | 109,061,721.70   |
| 22020702                                                    | InFormation Technology/Statistical Consulting | 9,232,921.78     | 138,055,355.92    | 393,278,220.00       | (433,056,100.00)         | 0.00                            | 826,334,320.00          | 255,222,864.08   |
| 22020703                                                    | Legal Services                                | 193,745,038.54   | 1,086,703,282.99  | 1,159,706,220.00     | 913,902,700.00           | 0.00                            | 245,803,520.00          | 73,002,937.01    |
| 22020704                                                    | Engineering Services                          | 491,100.00       | 679,500.00        | 26,116,100.00        | (19,837,500.00)          | 0.00                            | 45,953,600.00           | 25,436,600.00    |
| 22020705                                                    | Architectural Services                        | 0.00             | 0.00              | 24,416,000.00        | (20,000,000.00)          | 0.00                            | 44,416,000.00           | 24,416,000.00    |
| 22020706                                                    | Surveying Services                            | 3,477,401.17     | 3,785,000.00      | 31,786,240.00        | (16,800,000.00)          | 0.00                            | 48,586,240.00           | 28,001,240.00    |
| 22020707                                                    | Agricultural Consulting                       | 0.00             | 0.00              | 1,435,200.00         | 0.00                     | 0.00                            | 1,435,200.00            | 1,435,200.00     |
| 22020709                                                    | Other Consulting Services                     | 217,876,390.00   | 488,593,478.86    | 658,004,740.00       | 204,809,300.00           | 0.00                            | 453,195,440.00          | 169,411,261.14   |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                               | 1,251,502,749.72 | 2,315,117,276.07  | 3,001,105,100.00     | (1,644,405,300.00)       | 0.00                            | 4,645,510,400.00        | 685,987,823.93   |
|                                                             |                                               |                  |                   |                      |                          |                                 |                         |                  |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                               |                  |                   |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                       | 488,685,381.18   | 861,621,064.01    | 995,139,760.00       | 144,413,900.00           | 0.00                            | 850,725,860.00          | 133,518,695.99   |
| 22020802                                                    | Other Transport Equipment Fuel Cost           | 21,228,316.00    | 30,842,294.00     | 82,698,880.00        | 6,440,800.00             | 0.00                            | 76,258,080.00           | 51,856,586.00    |
| 22020803                                                    | Plant/Generator Fuel Cost                     | 308,774,089.74   | 751,099,894.89    | 1,103,294,540.00     | 477,542,280.00           | 0.00                            | 625,752,260.00          | 352,194,645.11   |
| 22020805                                                    | Sea Boat Fuel Cost                            | 30,000.00        | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020806                                                    | Cooking Gas/Fuel Cost                         | 1,377,200.00     | 5,797,850.00      | 17,040,960.00        | 0.00                     | 0.00                            | 17,040,960.00           | 11,243,110.00    |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                               | 820,094,986.92   | 1,649,361,102.90  | 2,198,174,140.00     | 628,396,980.00           | 0.00                            | 1,569,777,160.00        | 548,813,037.10   |
|                                                             |                                               |                  |                   |                      |                          |                                 |                         |                  |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                               |                  |                   |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)            | 561,398,719.60   | 792,312,027.34    | 2,995,571,300.00     | 1,643,734,800.00         | 0.00                            | 1,351,836,500.00        | 2,203,259,272.66 |
| 22020902                                                    | Insurance Premium                             | 42,138.14        | 55,639,084.29     | 271,019,200.00       | (916,000,000.00)         | 0.00                            | 1,187,019,200.00        | 215,380,115.71   |
| 22020903                                                    | Other Financial Charges                       | 0.00             | 0.00              | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22020904                                                    | Other CRF Bank Charges                        | 1,222.50         | 0.00              | 607,040.00           | 0.00                     | 0.00                            | 607,040.00              | 607,040.00       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                               | 561,442,080.24   | 847,951,111.63    | 3,268,797,540.00     | 727,734,800.00           | 0.00                            | 2,541,062,740.00        | 2,420,846,428.37 |
|                                                             |                                               |                  |                   |                      |                          |                                 |                         |                  |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                               |                  |                   |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                           | 776,543,393.32   | 1,179,592,304.35  | 1,390,563,240.00     | 118,550,680.00           | 0.00                            | 1,272,012,560.00        | 210,970,935.65   |
| 22021002                                                    | Honorarium & Sitting Allowance                | 1,308,744,543.56 | 1,962,727,283.83  | 2,098,563,820.00     | 522,786,140.00           | 0.00                            | 1,575,777,680.00        | 135,836,536.17   |
| 22021003                                                    | Publicity & Advertisements                    | 179,361,163.76   | 580,118,944.94    | 784,427,120.00       | 326,057,100.00           | 0.00                            | 458,370,020.00          | 204,308,175.06   |
| 22021004                                                    | Medical Expenses-Local                        | 143,228,459.67   | 288,340,355.25    | 385,715,160.00       | 103,506,100.00           | 0.00                            | 282,209,060.00          | 97,374,804.75    |
| 22021005                                                    | Services and School Fees Payment              | 0.00             | 0.00              | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22021006                                                    | Postages & Courier Services                   | 3,726,506.25     | 6,280,625.00      | 25,240,300.00        | 2,702,700.00             | 0.00                            | 22,537,600.00           | 18,959,675.00    |
| 22021007                                                    | Welfare Packages                              | 306,485,692.54   | 1,246,442,128.55  | 1,552,326,560.00     | 766,209,900.00           | 0.00                            | 786,116,660.00          | 305,884,431.45   |
| 22021008                                                    | Subscription to Professional Bodies           | 12,403,350.00    | 14,816,750.00     | 89,174,780.00        | (2,128,820.00)           | 0.00                            | 91,303,600.00           | 74,358,030.00    |
| 22021009                                                    | Sporting Activities                           | 109,686,386.44   | 219,613,074.42    | 247,896,200.00       | 48,913,400.00            | 0.00                            | 198,982,800.00          | 28,283,125.58    |
| 22021010                                                    | Direct Teaching & Laboratory Cost             | 3,045,000.00     | 7,948,300.00      | 21,905,360.00        | 0.00                     | 0.00                            | 21,905,360.00           | 13,957,060.00    |

## TOTAL EXPENDITURE BY ECONOMIC CLASSIFICATION

| Economic Code                                 | Economic Description                       | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|-----------------------------------------------|--------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                               |                                            | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>          |
| 22021014                                      | Budget Preparation Expensis                | 665,500.00        | 1,243,336.15      | 8,303,040.00         | 500,000.00               | 0.00                            | 7,803,040.00            | 7,059,703.85      |
| 22021019                                      | Medical Expenses-International             | 8,348,000.00      | 5,244,822.00      | 27,790,100.00        | 2,469,300.00             | 0.00                            | 25,320,800.00           | 22,545,278.00     |
| 22021020                                      | Foreign Scholarship Scheme                 | 324,000.00        | 0.00              | 34,709,920.00        | 0.00                     | 0.00                            | 34,709,920.00           | 34,709,920.00     |
| 22021021                                      | Special Days/Celebrations                  | 25,077,000.00     | 165,482,100.00    | 301,142,720.00       | 107,000,000.00           | 0.00                            | 194,142,720.00          | 135,660,620.00    |
| 22021022                                      | Youth Corpers Allowance                    | 2,723,600.00      | 3,260,000.00      | 6,683,040.00         | 0.00                     | 0.00                            | 6,683,040.00            | 3,423,040.00      |
| 22021023                                      | Development Plan Preparation Expenses      | 27,215,120.00     | 96,163,205.98     | 372,469,340.00       | 25,041,000.00            | 0.00                            | 347,428,340.00          | 276,306,134.02    |
| 22021024                                      | Final Accounts Preparartion Expenses       | 638,000.00        | 16,915,000.00     | 60,071,040.00        | 72,000.00                | 0.00                            | 59,999,040.00           | 43,156,040.00     |
| 22021025                                      | Other Miscellaneous Expenses               | 5,609,886,546.27  | 6,266,740,188.51  | 7,565,448,620.00     | 2,085,244,540.00         | 0.00                            | 5,480,204,080.00        | 1,298,708,431.49  |
| 22021026                                      | Monitoring and Evaluation Recurrent        | 18,412,544.00     | 71,702,147.00     | 248,875,000.00       | 15,717,400.00            | 0.00                            | 233,157,600.00          | 177,172,853.00    |
| 22021027                                      | Daily Rated Allowance                      | 304,628,832.32    | 368,716,561.12    | 485,550,880.00       | 156,469,340.00           | 0.00                            | 329,081,540.00          | 116,834,318.88    |
| 22021028                                      | Provision for Outstanding Liabilities      | 0.00              | 10,000.00         | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 7,990,000.00      |
| 22021029                                      | Fertilizer Payment to Company              | 0.00              | 150,000.00        | 8,151,500.00         | 151,500.00               | 0.00                            | 8,000,000.00            | 8,001,500.00      |
| 22021030                                      | Payment of WAEC/NECO/JAMB                  | 0.00              | 200,000.00        | 80,202,000.00        | (599,798,000.00)         | 0.00                            | 680,000,000.00          | 80,002,000.00     |
| 22021031                                      | Settlement of Liability                    | 0.00              | 1,757,371,324.35  | 2,450,383,800.00     | (6,349,616,200.00)       | 0.00                            | 8,800,000,000.00        | 693,012,475.65    |
| 22021032                                      | Logistics Allowance to Standing Committees | 0.00              | 0.00              | 48,000,000.00        | 0.00                     | 0.00                            | 48,000,000.00           | 48,000,000.00     |
| 22021035                                      | Payment for OGP Trips                      | 0.00              | 3,020,000.00      | 25,000,000.00        | 0.00                     | 0.00                            | 25,000,000.00           | 21,980,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total |                                            | 8,841,143,638.13  | 14,262,098,451.45 | 18,327,793,540.00    | (2,670,151,920.00)       | 0.00                            | 20,997,945,460.00       | 4,065,695,088.55  |
|                                               |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 2202 - OVERHEAD COST Total                    |                                            | 24,976,812,433.49 | 43,700,729,724.92 | 58,777,663,858.00    | 4,924,636,000.00         | 0.00                            | 53,853,027,858.00       | 15,076,934,133.08 |
|                                               |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 2203 - LOANS AND ADVANCES                     |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 220301 - STAFF LOANS & ADVANCES               |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 22030101                                      | Motor Cycle Advances                       | 0.00              | 0.00              | 147,840.00           | 0.00                     | 0.00                            | 147,840.00              | 147,840.00        |
| 22030108                                      | Housing Loans                              | 0.00              | 0.00              | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00      |
| 220301 - STAFF LOANS & ADVANCES Total         |                                            | 0.00              | 0.00              | 1,747,840.00         | 0.00                     | 0.00                            | 1,747,840.00            | 1,747,840.00      |
|                                               |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 2203 - LOANS AND ADVANCES Total               |                                            | 0.00              | 0.00              | 1,747,840.00         | 0.00                     | 0.00                            | 1,747,840.00            | 1,747,840.00      |
|                                               |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 2204 - GRANTS AND CONTRIBUTIONS GENERAL       |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 220401 - LOCAL GRANTS AND CONTRIBUTIONS       |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 22040103                                      | Grant to Local Governments -Current        | 126,000,000.00    | 252,000,000.00    | 252,000,000.00       | 4,648,720.00             | 0.00                            | 247,351,280.00          | 0.00              |
| 22040110                                      | Grants to State MDAs                       | 0.00              | 0.00              | 914,933,814.00       | (1,485,066,186.00)       | 0.00                            | 2,400,000,000.00        | 914,933,814.00    |
| 220401 - LOCAL GRANTS AND CONTRIBUTIONS Total |                                            | 126,000,000.00    | 252,000,000.00    | 1,166,933,814.00     | (1,480,417,466.00)       | 0.00                            | 2,647,351,280.00        | 914,933,814.00    |
|                                               |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 2204 - GRANTS AND CONTRIBUTIONS GENERAL Total |                                            | 126,000,000.00    | 252,000,000.00    | 1,166,933,814.00     | (1,480,417,466.00)       | 0.00                            | 2,647,351,280.00        | 914,933,814.00    |
|                                               |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 2206 - PUBLIC DEBT CHARGES                    |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 220603 - FOREIGN PRINCIPAL                    |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 22060302                                      | Foreign Principal - Long Term Borrowings   | 3,687,709,151.22  | 9,635,650,706.83  | 9,693,207,300.00     | 8,813,207,300.00         | 0.00                            | 880,000,000.00          | 57,556,593.17     |
| 220603 - FOREIGN PRINCIPAL Total              |                                            | 3,687,709,151.22  | 9,635,650,706.83  | 9,693,207,300.00     | 8,813,207,300.00         | 0.00                            | 880,000,000.00          | 57,556,593.17     |
|                                               |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 220604 - DOMESTIC PRINCIPAL                   |                                            |                   |                   |                      |                          |                                 |                         |                   |
| 22060401                                      | Domestic Principal - Short Term Borrowings | 0.00              | 1,602,308,845.74  | 2,170,414,000.00     | 636,458,000.00           | 0.00                            | 1,533,956,000.00        | 568,105,154.26    |
| 22060402                                      | Domestic Principal - Long Term Borrowings  | 13,680,825,112.96 | 20,184,300,825.24 | 21,127,968,992.00    | 12,467,038,600.00        | 0.00                            | 8,660,930,392.00        | 943,668,166.76    |
| 220604 - DOMESTIC PRINCIPAL Total             |                                            | 13,680,825,112.96 | 21,786,609,670.98 | 23,298,382,992.00    | 13,103,496,600.00        | 0.00                            | 10,194,886,392.00       | 1,511,773,321.02  |
|                                               |                                            |                   |                   |                      |                          |                                 |                         |                   |



## TOTAL EXPENDITURE BY ECONOMIC CLASSIFICATION

| Economic Code                                                 | Economic Description                        | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|---------------------------------------------------------------|---------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                                               |                                             | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>          |
| 2206 - PUBLIC DEBT CHARGES Total                              |                                             | 17,368,534,264.18 | 31,422,260,377.81 | 32,991,590,292.00    | 21,916,703,900.00        | 0.00                            | 11,074,886,392.00       | 1,569,329,914.19  |
| 2207 - TRANSFERS-PAYMENT                                      |                                             |                   |                   |                      |                          |                                 |                         |                   |
| 220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT       |                                             |                   |                   |                      |                          |                                 |                         |                   |
| 22070105                                                      | 10 % Cost of IGR Collection                 | 543,356,781.50    | 1,035,671,176.17  | 1,145,759,900.00     | 321,759,900.00           | 0.00                            | 824,000,000.00          | 110,088,723.83    |
| 220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total |                                             | 543,356,781.50    | 1,035,671,176.17  | 1,145,759,900.00     | 321,759,900.00           | 0.00                            | 824,000,000.00          | 110,088,723.83    |
| 2207 - TRANSFERS-PAYMENT Total                                |                                             | 543,356,781.50    | 1,035,671,176.17  | 1,145,759,900.00     | 321,759,900.00           | 0.00                            | 824,000,000.00          | 110,088,723.83    |
| 22 - OTHER RECURRENT COSTS Total                              |                                             | 43,014,703,479.17 | 76,410,661,278.90 | 94,083,695,704.00    | 25,682,682,334.00        | 0.00                            | 68,401,013,370.00       | 17,673,034,425.10 |
| 23 - CAPITAL EXPENDITURE                                      |                                             |                   |                   |                      |                          |                                 |                         |                   |
| 2301 - FIXED ASSETS PURCHASED                                 |                                             |                   |                   |                      |                          |                                 |                         |                   |
| 230101 - PURCHASE OF FIXED ASSETS - GENERAL                   |                                             |                   |                   |                      |                          |                                 |                         |                   |
| 23010101                                                      | Purchase/Acquisition of Land                | 952,126,468.66    | 0.00              | 0.00                 | (288,252,000.00)         | 211,212,000.00                  | 77,040,000.00           | 0.00              |
| 23010104                                                      | Purchase Motor Cycles                       | 0.00              | 0.00              | 0.00                 | (85,000,000.00)          | 0.00                            | 85,000,000.00           | 0.00              |
| 23010105                                                      | Purchase of Motor Vehicles                  | 5,160,660,383.00  | 5,446,671,909.45  | 5,603,672,000.00     | 1,401,531,200.00         | 0.00                            | 4,202,140,800.00        | 157,000,090.55    |
| 23010107                                                      | Purchase of Trucks                          | 0.00              | 0.00              | 60,000,000.00        | (6,000,000.00)           | 0.00                            | 66,000,000.00           | 60,000,000.00     |
| 23010108                                                      | Purchase of Buses                           | 0.00              | 0.00              | 10,000,000.00        | (94,750,000.00)          | 0.00                            | 104,750,000.00          | 10,000,000.00     |
| 23010109                                                      | Purchase of Sea Boats                       | 0.00              | 8,000,000.00      | 8,080,000.00         | 80,000.00                | 0.00                            | 8,000,000.00            | 80,000.00         |
| 23010112                                                      | Purchase of Office Furniture and Fittings   | 1,363,244,751.00  | 2,700,000.00      | 107,716,000.00       | (2,834,810,000.00)       | 750,000,000.00                  | 2,192,526,000.00        | 105,016,000.00    |
| 23010113                                                      | Purchase of Computers                       | 4,650,000.00      | 0.00              | 87,250,000.00        | (67,830,000.00)          | 0.00                            | 155,080,000.00          | 87,250,000.00     |
| 23010114                                                      | Purchase of Computer Printers               | 0.00              | 0.00              | 1,200,000.00         | (93,230,000.00)          | 0.00                            | 94,430,000.00           | 1,200,000.00      |
| 23010115                                                      | Purchase of Photocopying Machines           | 0.00              | 0.00              | 3,500,000.00         | (960,000.00)             | 0.00                            | 4,460,000.00            | 3,500,000.00      |
| 23010119                                                      | Purchase of Power Generating Set            | 13,930,061.74     | 4,140,484.15      | 26,498,125.00        | (306,901,875.00)         | 0.00                            | 333,400,000.00          | 22,357,640.85     |
| 23010121                                                      | Purchase of Residential Furniture           | 0.00              | 0.00              | 8,800,000.00         | 0.00                     | 0.00                            | 8,800,000.00            | 8,800,000.00      |
| 23010122                                                      | Purchase of Health/Medical Equipment        | 339,632,668.00    | 1,219,764,798.06  | 1,463,938,459.00     | (732,111,541.00)         | 0.00                            | 2,196,050,000.00        | 244,173,660.94    |
| 23010123                                                      | Purchase of Fire Fighting Equipment         | 0.00              | 0.00              | 0.00                 | (11,457,000.00)          | 0.00                            | 11,457,000.00           | 0.00              |
| 23010124                                                      | Purchase of Teaching/Learning Aid Equipment | 1,465,637,825.00  | 500,091,763.46    | 679,897,450.00       | (5,662,016,850.00)       | 3,600,000,000.00                | 2,741,914,300.00        | 179,805,686.54    |
| 23010125                                                      | Purchase of Library Books & Equipment       | 0.00              | 0.00              | 93,000,000.00        | (169,423,100.00)         | 0.00                            | 262,423,100.00          | 93,000,000.00     |
| 23010126                                                      | Purchase of Sporting/Gaming Equipment       | 0.00              | 0.00              | 0.00                 | (55,000,000.00)          | 0.00                            | 55,000,000.00           | 0.00              |
| 23010127                                                      | Purchase of Agricultural Equipment          | 1,500,000.00      | 39,735,919.25     | 45,083,400.00        | (145,259,600.00)         | 0.00                            | 190,343,000.00          | 5,347,480.75      |
| 23010128                                                      | Purchase of Security Equipment              | 0.00              | 0.00              | 0.00                 | (206,971,600.00)         | 0.00                            | 206,971,600.00          | 0.00              |
| 23010129                                                      | Purchase of Industrial Equipment            | 30,292,930.00     | 65,872,562.00     | 160,694,825.00       | (159,808,175.00)         | 0.00                            | 320,503,000.00          | 94,822,263.00     |
| 23010130                                                      | Purchase of Recreational Facilities         | 0.00              | 0.00              | 8,000,000.00         | (2,000,000.00)           | 0.00                            | 10,000,000.00           | 8,000,000.00      |
| 23010133                                                      | Purchases of Surveying Equipment            | 24,099,849.00     | 0.00              | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00              |
| 23010139                                                      | Purchase of Plant and Equipments            | 6,725,000.00      | 6,325,000.00      | 31,300,000.00        | (2,175,454,000.00)       | 1,710,000,000.00                | 496,754,000.00          | 24,975,000.00     |
| 23010140                                                      | Purchase of Relief Materials                | 800,000.00        | 11,980,000.00     | 12,099,800.00        | (11,293,600.00)          | 0.00                            | 23,393,400.00           | 119,800.00        |
| 23010141                                                      | Purchase of Electrical Equipments           | 0.00              | 0.00              | 0.00                 | (22,150,000.00)          | 0.00                            | 22,150,000.00           | 0.00              |
| 23010142                                                      | Purchase of Office Equipments               | 2,815,000.00      | 535,000.00        | 38,757,375.00        | (1,191,848,125.00)       | 0.00                            | 1,230,605,500.00        | 38,222,375.00     |
| 23010143                                                      | Purchase of Drilling Equipments             | 0.00              | 0.00              | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00              |
| 23010144                                                      | Purchase of Agricultural Input              | 0.00              | 3,319,963,741.67  | 3,330,235,160.00     | (3,343,148,120.00)       | 5,530,383,280.00                | 1,143,000,000.00        | 10,271,418.33     |
| 23010145                                                      | Purchase of Cooling Equipment               | 0.00              | 0.00              | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00              |
| 23010146                                                      | Purchase of ICT Equipments                  | 3,000,000.00      | 7,123,500.00      | 18,141,500.00        | (1,176,138,500.00)       | 0.00                            | 1,194,280,000.00        | 11,018,000.00     |
| 23010147                                                      | Purchase of School Furnitures               | 187,827,800.00    | 0.00              | 0.00                 | (503,500,000.00)         | 0.00                            | 503,500,000.00          | 0.00              |
| 230101 - PURCHASE OF FIXED ASSETS - GENERAL Total             |                                             | 9,556,942,736.40  | 10,632,904,678.04 | 11,797,864,094.00    | (17,989,752,886.00)      | 11,801,595,280.00               | 17,986,021,700.00       | 1,164,959,415.96  |

## TOTAL EXPENDITURE BY ECONOMIC CLASSIFICATION

| Economic Code                                                     | Economic Description                               | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------|----------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                   |                                                    | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2301 - FIXED ASSETS PURCHASED Total                               |                                                    | 9,556,942,736.40  | 10,632,904,678.04 | 11,797,864,094.00    | (17,989,752,886.00)      | 11,801,595,280.00               | 17,986,021,700.00       | 1,164,959,415.96 |
| 2302 - CONSTRUCTION / PROVISION                                   |                                                    |                   |                   |                      |                          |                                 |                         |                  |
| 230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL       |                                                    |                   |                   |                      |                          |                                 |                         |                  |
| 23020101                                                          | Construction/Provision of Office Buildings         | 339,170,729.00    | 2,478,766,397.62  | 2,821,069,967.00     | (673,443,133.00)         | 0.00                            | 3,494,513,100.00        | 342,303,569.38   |
| 23020102                                                          | Construction/Provision of Residential Buildings    | 335,337,554.35    | 93,567,560.05     | 430,000,000.00       | (1,549,732,600.00)       | 0.00                            | 1,979,732,600.00        | 336,432,439.95   |
| 23020103                                                          | Construction/Provision of Electricity              | 1,455,027,604.00  | 1,466,883,421.49  | 2,060,022,360.00     | (307,628,140.00)         | 0.00                            | 2,367,650,500.00        | 593,138,938.51   |
| 23020105                                                          | Construction/Provision of Water Facilities         | 98,343,045.00     | 915,073,930.97    | 1,072,643,500.00     | (703,060,600.00)         | 0.00                            | 1,775,704,100.00        | 157,569,569.03   |
| 23020106                                                          | Construction/Provision of Hospitals/Health Centres | 917,563,333.00    | 800,165,333.23    | 841,559,100.00       | (2,437,500,900.00)       | 0.00                            | 3,279,060,000.00        | 41,393,766.77    |
| 23020107                                                          | Construction/Provision of Public Schools           | 820,694,710.94    | 8,898,629,046.74  | 9,058,882,030.00     | (7,609,422,370.00)       | 5,600,000,000.00                | 11,068,304,400.00       | 160,252,983.26   |
| 23020110                                                          | Construction/Provision of Fire Fighting Stations   | 0.00              | 0.00              | 51,034,994.00        | (16,666,306.00)          | 0.00                            | 67,701,300.00           | 51,034,994.00    |
| 23020111                                                          | Construction/Provision of Libraries                | 83,737,737.63     | 54,255,601.08     | 114,798,200.00       | (815,201,800.00)         | 0.00                            | 930,000,000.00          | 60,542,598.92    |
| 23020112                                                          | Construction/Provision of Sporting Facilities      | 0.00              | 0.00              | 27,000,000.00        | (300,000,000.00)         | 0.00                            | 327,000,000.00          | 27,000,000.00    |
| 23020113                                                          | Construction/Provision of Agricultural Facilities  | 0.00              | 0.00              | 0.00                 | (58,109,000.00)          | 0.00                            | 58,109,000.00           | 0.00             |
| 23020114                                                          | Construction/Provision of Roads                    | 27,736,124,023.10 | 47,254,230,896.20 | 48,008,276,700.00    | 2,212,236,300.00         | 20,185,000,000.00               | 25,611,040,400.00       | 754,045,803.80   |
| 23020118                                                          | Construction/Provision of Infrastructure           | 896,177,956.00    | 2,506,985,809.75  | 2,606,423,100.00     | (1,089,716,100.00)       | 120,000,000.00                  | 3,576,139,200.00        | 99,437,290.25    |
| 23020119                                                          | Construction/Provision of Recreational Facilities  | 38,740,479.00     | 4,192,553,484.05  | 4,259,479,100.00     | 88,479,100.00            | 0.00                            | 4,171,000,000.00        | 66,925,615.95    |
| 23020122                                                          | Construction of Boundary Pillars/ Right of Ways    | 0.00              | 1,962,157.00      | 2,000,000.00         | (113,000,000.00)         | 0.00                            | 115,000,000.00          | 37,843.00        |
| 23020123                                                          | Construction of Traffic /Street Lights             | 80,766,056.00     | 1,422,122,535.16  | 1,556,140,630.00     | (1,049,359,370.00)       | 1,500,000,000.00                | 1,105,500,000.00        | 134,018,094.84   |
| 23020124                                                          | Construction of Markets/Parks                      | 0.00              | 9,536,795,308.39  | 9,564,628,200.00     | 978,128,200.00           | 7,000,000,000.00                | 1,586,500,000.00        | 27,832,891.61    |
| 23020127                                                          | Construction of ICT Infrastructures                | 166,577,520.00    | 3,640,273,092.24  | 3,740,149,700.00     | (3,024,778,600.00)       | 0.00                            | 6,764,928,300.00        | 99,876,607.76    |
| 23020128                                                          | Other Construction                                 | 15,040,000.00     | 0.00              | 0.00                 | (70,000,000.00)          | 0.00                            | 70,000,000.00           | 0.00             |
| 230201 - CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL Total |                                                    | 32,983,300,748.02 | 83,262,264,573.97 | 86,214,107,581.00    | (16,538,775,319.00)      | 34,405,000,000.00               | 68,347,882,900.00       | 2,951,843,007.03 |
| 2302 - CONSTRUCTION / PROVISION Total                             |                                                    | 32,983,300,748.02 | 83,262,264,573.97 | 86,214,107,581.00    | (16,538,775,319.00)      | 34,405,000,000.00               | 68,347,882,900.00       | 2,951,843,007.03 |
| 2303 - REHABILITATION / REPAIRS                                   |                                                    |                   |                   |                      |                          |                                 |                         |                  |
| 230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL       |                                                    |                   |                   |                      |                          |                                 |                         |                  |
| 23030101                                                          | Rehabilitation/Repairs of Residential Building     | 15,594,598.00     | 1,635,531,218.81  | 1,795,852,800.00     | (960,957,500.00)         | 250,000,000.00                  | 2,506,810,300.00        | 160,321,581.19   |
| 23030102                                                          | Rehabilitation/Repairs - Electricity               | 0.00              | 19,800,000.00     | 24,180,000.00        | 0.00                     | 0.00                            | 24,180,000.00           | 4,380,000.00     |
| 23030103                                                          | Rehabilitation/Repairs - Housing                   | 0.00              | 0.00              | 0.00                 | (81,600,000.00)          | 0.00                            | 81,600,000.00           | 0.00             |
| 23030104                                                          | Rehabilitation/Repairs - Water Facilities          | 0.00              | 63,201,123.50     | 88,461,500.00        | (129,385,000.00)         | 0.00                            | 217,846,500.00          | 25,260,376.50    |
| 23030105                                                          | Rehabilitation/Repairs - Hospital/Health Centres   | 86,382,024.00     | 354,343,626.54    | 606,601,200.00       | (145,000,000.00)         | 0.00                            | 751,601,200.00          | 252,257,573.46   |
| 23030106                                                          | Rehabilitation/Repairs - Public Schools            | 917,662,511.00    | 644,239,242.52    | 672,811,300.00       | (1,616,388,500.00)       | 0.00                            | 2,289,199,800.00        | 28,572,057.48    |
| 23030109                                                          | Rehabilitation/Repairs - Fire Fighting Stations    | 0.00              | 0.00              | 0.00                 | (188,773,900.00)         | 0.00                            | 188,773,900.00          | 0.00             |
| 23030110                                                          | Rehabilitation/Repairs - Libraries                 | 0.00              | 0.00              | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 23030112                                                          | Rehabilitation/Repairs - Agricultural Facilities   | 65,397,533.00     | 47,238,981.76     | 47,262,800.00        | (502,512,800.00)         | 0.00                            | 549,775,600.00          | 23,818.24        |
| 23030113                                                          | Rehabilitation/Repairs - Roads                     | 2,011,322,161.00  | 5,343,376,917.51  | 5,357,977,900.00     | (563,022,100.00)         | 5,000,000,000.00                | 921,000,000.00          | 14,600,982.49    |
| 23030118                                                          | Rehabilitation/Repairs - Recreational Facilities   | 0.00              | 0.00              | 0.00                 | (95,000,000.00)          | 0.00                            | 95,000,000.00           | 0.00             |
| 23030121                                                          | Rehabilitation/Repairs of Office Buildings         | 306,578,452.00    | 2,115,101,601.44  | 2,438,735,400.00     | (3,652,305,100.00)       | 250,000,000.00                  | 5,841,040,500.00        | 323,633,798.56   |
| 23030123                                                          | Rehabilitation/Repairs- Traffic /Street Lights     | 0.00              | 0.00              | 0.00                 | (12,000,000.00)          | 0.00                            | 12,000,000.00           | 0.00             |
| 23030124                                                          | Rehabilitation/Repairs- Markets/Parks              | 0.00              | 2,292,987,983.45  | 2,302,917,900.00     | 932,917,900.00           | 1,300,000,000.00                | 70,000,000.00           | 9,929,916.55     |
| 23030139                                                          | Rehabilitation/Repairs- Plants and Equipments      | 5,550,000.00      | 0.00              | 0.00                 | (19,950,700.00)          | 0.00                            | 19,950,700.00           | 0.00             |
| 23030140                                                          | Rehabilitation/Repairs- Electrical Equipments      | 0.00              | 0.00              | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 23030141                                                          | Rehabilitation/Repairs- Office Equipments          | 0.00              | 0.00              | 0.00                 | (25,500,000.00)          | 0.00                            | 25,500,000.00           | 0.00             |

## TOTAL EXPENDITURE BY ECONOMIC CLASSIFICATION

| Economic Code                                                     | Economic Description                                     | Actual<br>2023     | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|-------------------------------------------------------------------|----------------------------------------------------------|--------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                                                   |                                                          | <del>₦</del>       | <del>₦</del>       | <del>₦</del>         | <del>₦</del>             | <del>₦</del>                    | <del>₦</del>            | <del>₦</del>      |
| 230301 - REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL Total |                                                          | 3,408,487,279.00   | 12,515,820,695.53  | 13,334,800,800.00    | (7,124,477,700.00)       | 6,800,000,000.00                | 13,659,278,500.00       | 818,980,104.47    |
| 2303 - REHABILITATION / REPAIRS Total                             |                                                          | 3,408,487,279.00   | 12,515,820,695.53  | 13,334,800,800.00    | (7,124,477,700.00)       | 6,800,000,000.00                | 13,659,278,500.00       | 818,980,104.47    |
| 2304 - PRESERVATION OF THE ENVIRONMENT                            |                                                          |                    |                    |                      |                          |                                 |                         |                   |
| 230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL                |                                                          |                    |                    |                      |                          |                                 |                         |                   |
| 23040101                                                          | Tree Planting and Desertification Control                | 60,282,860.30      | 9,915,000.00       | 10,014,200.00        | (344,447,400.00)         | 0.00                            | 354,461,600.00          | 99,200.00         |
| 23040102                                                          | Erosion & Flood Control                                  | 78,698,000.00      | 1,094,790,213.54   | 1,095,000,000.00     | 95,000,000.00            | 1,000,000,000.00                | 0.00                    | 209,786.46        |
| 23040105                                                          | Water Pollution Prevention & Control                     | 0.00               | 0.00               | 0.00                 | (92,325,000.00)          | 0.00                            | 92,325,000.00           | 0.00              |
| 23040107                                                          | Aquatic Life Preservation                                | 0.00               | 0.00               | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00              |
| 230401 - PRESERVATION OF THE ENVIRONMENT - GENERAL Total          |                                                          | 138,980,860.30     | 1,104,705,213.54   | 1,105,014,200.00     | (366,772,400.00)         | 1,000,000,000.00                | 471,786,600.00          | 308,986.46        |
| 2304 - PRESERVATION OF THE ENVIRONMENT Total                      |                                                          | 138,980,860.30     | 1,104,705,213.54   | 1,105,014,200.00     | (366,772,400.00)         | 1,000,000,000.00                | 471,786,600.00          | 308,986.46        |
| 2305 - OTHER CAPITAL PROJECTS                                     |                                                          |                    |                    |                      |                          |                                 |                         |                   |
| 230501 - ACQUISITION OF NON TANGIBLE ASSETS                       |                                                          |                    |                    |                      |                          |                                 |                         |                   |
| 23050101                                                          | Research and Development                                 | 763,849,099.02     | 1,839,694,599.97   | 2,002,015,535.00     | (1,930,152,165.00)       | 1,050,000,000.00                | 2,882,167,700.00        | 162,320,935.03    |
| 23050102                                                          | Computer Software Acquisition                            | 162,746,016.00     | 606,824,048.47     | 687,750,000.00       | (1,982,550,000.00)       | 0.00                            | 2,670,300,000.00        | 80,925,951.53     |
| 23050103                                                          | Monitoring and Evaluation                                | 15,834,856.00      | 1,561,116,042.87   | 1,813,261,950.00     | (680,338,050.00)         | 0.00                            | 2,493,600,000.00        | 252,145,907.13    |
| 23050104                                                          | Anniversaries/Celebrations                               | 5,555,400.00       | 80,838,530.50      | 96,553,200.00        | (101,446,800.00)         | 0.00                            | 198,000,000.00          | 15,714,669.50     |
| 23050105                                                          | Purchase of Shares                                       | 0.00               | 0.00               | 0.00                 | (500,000.00)             | 0.00                            | 500,000.00              | 0.00              |
| 23050108                                                          | Training Capacity Building and Human Capital Development | 3,129,861,234.00   | 3,961,119,725.66   | 4,301,788,720.00     | 122,671,720.00           | 200,000,000.00                  | 3,979,117,000.00        | 340,668,994.34    |
| 23050109                                                          | Special Grants and Intervention                          | 656,168,758.00     | 4,036,984,371.00   | 4,066,354,300.00     | 2,240,904,200.00         | 0.00                            | 1,825,450,100.00        | 29,369,929.00     |
| 230501 - ACQUISITION OF NON TANGIBLE ASSETS Total                 |                                                          | 4,734,015,363.02   | 12,086,577,318.47  | 12,967,723,705.00    | (2,331,411,095.00)       | 1,250,000,000.00                | 14,049,134,800.00       | 881,146,386.53    |
| 2305 - OTHER CAPITAL PROJECTS Total                               |                                                          | 4,734,015,363.02   | 12,086,577,318.47  | 12,967,723,705.00    | (2,331,411,095.00)       | 1,250,000,000.00                | 14,049,134,800.00       | 881,146,386.53    |
| 23 - CAPITAL EXPENDITURE Total                                    |                                                          | 50,821,726,986.74  | 119,602,272,479.55 | 125,419,510,380.00   | (44,351,189,400.00)      | 55,256,595,280.00               | 114,514,104,500.00      | 5,817,237,900.45  |
| Grand Total                                                       |                                                          | 134,679,318,915.63 | 248,535,305,647.75 | 281,150,285,906.00   | 0.00                     | 55,256,595,280.00               | 225,893,690,626.00      | 32,614,980,258.25 |

## TOTAL EXPENDITURE BY FUNCTIONAL CLASSIFICATION

| Function Code                                                                 | Description                                                            | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|-------------------------------------------------------------------------------|------------------------------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                                                               |                                                                        | ₦                 | ₦                 | ₦                    | ₦                        | ₦                               | ₦                       | ₦                 |
| 701 - General Public Service                                                  |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 7011 - Executive & Legislative Organ, Financial Affairs and External Affairs  |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70111                                                                         | Executive Organ and Legislative Organs                                 | 7,464,347,743.19  | 13,349,667,305.75 | 15,355,854,180.00    | 1,602,171,460.00         | 0.00                            | 13,753,682,720.00       | 2,006,186,874.25  |
| 70112                                                                         | Financial and Fiscal Affairs                                           | 9,275,653,778.95  | 11,814,154,734.13 | 17,962,767,677.00    | (7,106,202,459.00)       | 0.00                            | 25,068,970,136.00       | 6,148,612,942.88  |
| 7013 - General Services                                                       |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70131                                                                         | General Personnel Services                                             | 1,506,703,905.68  | 1,573,229,065.42  | 2,550,986,580.00     | 263,791,780.00           | 0.00                            | 2,287,194,800.00        | 977,757,514.58    |
| 70132                                                                         | Overall Planning and Statistical Services                              | 547,620,394.05    | 700,897,687.93    | 1,483,607,880.00     | (3,337,016,080.00)       | 0.00                            | 4,820,623,960.00        | 782,710,192.07    |
| 70133                                                                         | Other General Services                                                 | 1,781,380,406.38  | 7,651,776,085.23  | 8,656,722,160.00     | 1,412,240,100.00         | 250,000,000.00                  | 6,994,482,060.00        | 1,004,946,074.77  |
| 7016 - General Public Services N.E.C                                          |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70161                                                                         | General Public Services N.E.C                                          | 141,775,862.60    | 718,452,304.25    | 735,409,560.00       | (748,440,320.00)         | 0.00                            | 1,483,849,880.00        | 16,957,255.75     |
| 7017 - Public Debt Transactions                                               |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70171                                                                         | Public Debt Transactions                                               | 17,368,534,264.18 | 31,422,260,377.81 | 32,991,590,292.00    | 21,916,703,900.00        | 0.00                            | 11,074,886,392.00       | 1,569,329,914.19  |
| 7018 - Transfer of a General Character between Different Levels of Government |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70181                                                                         | Transfer of a General Character between Different Levels of Government | 126,000,000.00    | 252,000,000.00    | 252,000,000.00       | 4,648,720.00             | 0.00                            | 247,351,280.00          | 0.00              |
| 701 - General Public Service Total                                            |                                                                        | 38,212,016,355.02 | 67,482,437,560.52 | 79,988,938,329.00    | 14,007,897,101.00        | 250,000,000.00                  | 65,731,041,228.00       | 12,506,500,768.48 |
| 703 - Public Order and Safety                                                 |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 7031 - Police Services                                                        |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70311                                                                         | State Expenditure to Support Police Services                           | 0.00              | 12,215,000.00     | 39,280,386.00        | (18,719,614.00)          | 0.00                            | 58,000,000.00           | 27,065,386.00     |
| 7032 - Fire Protection Services                                               |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70321                                                                         | Fire Protection Services                                               | 0.00              | 0.00              | 51,034,994.00        | (240,038,206.00)         | 0.00                            | 291,073,200.00          | 51,034,994.00     |
| 7033 - Justice & Law Courts                                                   |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70331                                                                         | Justice & Law Courts                                                   | 4,034,408,509.66  | 7,664,731,007.26  | 9,548,572,760.00     | 2,357,819,260.00         | 0.00                            | 7,190,753,500.00        | 1,883,841,752.74  |
| 7036 - Public Order and Safety N.E.C.                                         |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70361                                                                         | Public Order and Safety N.E.C.                                         | 8,900,369,249.92  | 12,531,252,957.94 | 13,299,134,098.00    | 3,015,824,600.00         | 0.00                            | 10,283,309,498.00       | 767,881,140.06    |
| 703 - Public Order and Safety Total                                           |                                                                        | 12,934,777,759.58 | 20,208,198,965.20 | 22,938,022,238.00    | 5,114,886,040.00         | 0.00                            | 17,823,136,198.00       | 2,729,823,272.80  |
| 704 - Economic Affairs                                                        |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 7041 - General Economic, Commercial and Labour Affairs                        |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70411                                                                         | General Economic and Commercial Affairs                                | 169,641,533.35    | 9,854,749,124.85  | 9,936,570,380.00     | 981,003,860.00           | 7,000,000,000.00                | 1,955,566,520.00        | 81,821,255.15     |
| 7042 - Agriculture, Forestry, Fishing and Hunting                             |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70421                                                                         | Agriculture                                                            | 1,780,258,512.04  | 6,721,984,601.93  | 7,164,371,820.00     | (4,534,471,960.00)       | 8,751,595,280.00                | 2,947,248,500.00        | 442,387,218.07    |
| 7043 - Fuel and Energy                                                        |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70435                                                                         | Electricity                                                            | 1,484,678,722.83  | 1,480,763,344.02  | 2,071,453,725.00     | (557,628,975.00)         | 0.00                            | 2,629,082,700.00        | 590,690,380.98    |
| 70436                                                                         | Non Electricity Energy                                                 | 0.00              | 258,997,525.16    | 281,587,600.00       | 200,587,600.00           | 0.00                            | 81,000,000.00           | 22,590,074.84     |
| 7044 - Mining, Manufacturing and Construction                                 |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70441                                                                         | State Support to Mining Resources other than mineral fuels             | 57,897,567.38     | 64,528,539.16     | 176,588,890.00       | (296,154,870.00)         | 0.00                            | 472,743,760.00          | 112,060,350.84    |
| 70443                                                                         | Construction                                                           | 107,476,284.75    | 117,217,888.54    | 176,089,640.00       | 48,942,400.00            | 0.00                            | 127,147,240.00          | 58,871,751.46     |
| 7045 - Transport                                                              |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70451                                                                         | Road Transport                                                         | 29,977,815,896.51 | 55,813,120,081.70 | 57,095,201,700.00    | 142,075,700.00           | 25,535,000,000.00               | 31,418,126,000.00       | 1,282,081,618.31  |
| 7046 - Communication                                                          |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70461                                                                         | Communication                                                          | 0.00              | 0.00              | 992,004,000.00       | (166,405,700.00)         | 0.00                            | 1,158,409,700.00        | 992,004,000.00    |
| 7047 - Other Industries                                                       |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70473                                                                         | Tourism                                                                | 0.00              | 0.00              | 3,262,240.00         | (30,000,000.00)          | 0.00                            | 33,262,240.00           | 3,262,240.00      |
| 70474                                                                         | Multipurpose Development Projects                                      | 0.00              | 338,264,640.50    | 381,423,100.00       | (293,576,900.00)         | 0.00                            | 675,000,000.00          | 43,158,459.50     |
| 7048 - R&D Economic Affairs                                                   |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70481                                                                         | R&D General Economic, Commercial and Labour Affairs                    | 0.00              | 0.00              | 0.00                 | (3,600,000,000.00)       | 3,600,000,000.00                | 0.00                    | 0.00              |
| 704 - Economic Affairs Total                                                  |                                                                        | 33,577,768,516.85 | 74,649,625,745.85 | 78,278,553,095.00    | (8,105,628,845.00)       | 44,886,595,280.00               | 41,497,586,660.00       | 3,628,927,349.15  |

## TOTAL EXPENDITURE BY FUNCTIONAL CLASSIFICATION

| Function Code                                     | Description                            | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------|----------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                   |                                        | ₦                 | ₦                 | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 705 - Environmental Protection                    |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 7056 - Environmental Protection N.E.C.            |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70561                                             | Environmental Protection N.E.C.        | 503,059,074.38    | 1,799,047,587.49  | 1,976,764,640.00     | 82,257,300.00            | 1,000,000,000.00                | 894,507,340.00          | 177,717,052.52   |
| 705 - Environmental Protection Total              |                                        | 503,059,074.38    | 1,799,047,587.49  | 1,976,764,640.00     | 82,257,300.00            | 1,000,000,000.00                | 894,507,340.00          | 177,717,052.52   |
| 706 - Housing and Community Amenities             |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 7061 - Housing Development                        |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70611                                             | Housing Development                    | 2,026,306,237.40  | 5,284,310,361.25  | 6,003,209,300.00     | 181,878,900.00           | 1,720,000,000.00                | 4,101,330,400.00        | 718,898,938.75   |
| 7062 - Community Development                      |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70621                                             | Community Development                  | 292,990,978.49    | 517,934,747.72    | 568,318,760.00       | 104,984,880.00           | 0.00                            | 463,333,880.00          | 50,384,012.28    |
| 7063 - Water Supply                               |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70631                                             | Water Supply                           | 734,204,873.03    | 1,703,602,612.15  | 2,055,604,000.00     | (618,886,320.00)         | 0.00                            | 2,674,490,320.00        | 352,001,387.85   |
| 7064 - Street Lighting                            |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70641                                             | Street lighting                        | 80,766,056.00     | 1,422,122,535.16  | 1,546,140,630.00     | (1,003,859,370.00)       | 1,500,000,000.00                | 1,050,000,000.00        | 124,018,094.84   |
| 706 - Housing and Community Amenities Total       |                                        | 3,134,268,144.92  | 8,927,970,256.28  | 10,173,272,690.00    | (1,335,881,910.00)       | 3,220,000,000.00                | 8,289,154,600.00        | 1,245,302,433.72 |
| 707 - Health                                      |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 7071 - Medical Products, Appliances and Equipment |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70711                                             | Pharmaceutical Products                | 62,417,551.49     | 139,229,404.80    | 160,670,820.00       | (186,896,300.00)         | 0.00                            | 347,567,120.00          | 21,441,415.20    |
| 7072 - Outpatient Services                        |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70721                                             | General Medical Services               | 336,716,140.00    | 48,638,950.00     | 49,000,000.00        | 28,000,000.00            | 0.00                            | 21,000,000.00           | 361,050.00       |
| 7073 - Hospital Services                          |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70731                                             | General Hospital Services              | 6,046,397,523.27  | 6,415,562,063.45  | 7,279,562,280.00     | (892,771,300.00)         | 0.00                            | 8,172,333,580.00        | 864,000,216.55   |
| 70732                                             | Specialized Hospital Services          | 258,658,671.33    | 1,143,083,181.17  | 1,274,422,580.00     | (79,592,000.00)          | 0.00                            | 1,354,014,580.00        | 131,339,398.83   |
| 70733                                             | Medical and Maternity Services         | 2,896,315.20      | 3,445,080.00      | 4,484,600.00         | 2,038,200.00             | 0.00                            | 2,446,400.00            | 1,039,520.00     |
| 7074 - Public Health Services                     |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70741                                             | Public Health Services                 | 656,456,301.45    | 393,116,755.19    | 758,638,619.00       | (1,903,096,221.00)       | 0.00                            | 2,661,734,840.00        | 365,521,863.81   |
| 7075 - R&D Health                                 |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70751                                             | R&D Health                             | 0.00              | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 7076 - Health N. E. C                             |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70761                                             | Health N. E. C                         | 298,362,860.84    | 820,064,463.24    | 1,010,751,080.00     | 259,538,960.00           | 0.00                            | 751,212,120.00          | 190,686,616.76   |
| 707 - Health Total                                |                                        | 7,661,905,363.57  | 8,963,139,897.84  | 10,537,529,979.00    | (2,777,778,661.00)       | 0.00                            | 13,315,308,640.00       | 1,574,390,081.16 |
| 708 - Recreation, Culture and Religion            |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 7081 - Recreational and Sporting Services         |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70811                                             | Recreational and Sporting Services     | 419,039,680.91    | 4,651,097,386.22  | 4,852,090,180.00     | (271,321,080.00)         | 0.00                            | 5,123,411,260.00        | 200,992,793.78   |
| 7082 - Cultural Services                          |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70821                                             | Cultural Services                      | 192,637,774.92    | 252,880,134.94    | 562,774,300.00       | (328,487,180.00)         | 0.00                            | 891,261,480.00          | 309,894,165.06   |
| 7083 - Broadcasting and Publishing Services       |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70831                                             | Broadcasting and Publishing Services   | 724,547,074.71    | 2,871,283,460.57  | 3,276,840,015.00     | (3,395,631,025.00)       | 0.00                            | 6,672,471,040.00        | 405,556,554.43   |
| 7084 - Religious and Other Community Services     |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70841                                             | Religious and Other Community Services | 1,051,861,394.18  | 1,464,890,521.16  | 2,695,347,640.00     | 103,275,220.00           | 0.00                            | 2,592,072,420.00        | 1,230,457,118.84 |
| 708 - Recreation, Culture and Religion Total      |                                        | 2,388,085,924.71  | 9,240,151,502.89  | 11,387,052,135.00    | (3,892,164,065.00)       | 0.00                            | 15,279,216,200.00       | 2,146,900,632.11 |
| 709 - Education                                   |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 7091 - Pre-Primary and Primary Education          |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70912                                             | Primary Education                      | 7,105,158.81      | 524,959,200.99    | 663,462,520.00       | 518,712,980.00           | 0.00                            | 144,749,540.00          | 138,503,319.01   |
| 7092 - Secondary Education                        |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70922                                             | Senior Secondary                       | 14,587,663,616.95 | 24,721,375,139.68 | 25,867,922,870.00    | (2,996,881,010.00)       | 5,000,000,000.00                | 23,864,803,880.00       | 1,146,547,730.32 |

## TOTAL EXPENDITURE BY FUNCTIONAL CLASSIFICATION

| Function Code                           | Description                        | Actual<br>2023     | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|-----------------------------------------|------------------------------------|--------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                         |                                    | ₦                  | ₦                  | ₦                    | ₦                        | ₦                               | ₦                       | ₦                 |
| 7094 - Tertiary Education               |                                    |                    |                    |                      |                          |                                 |                         |                   |
| 70941                                   | First Stage of Tertiary Education  | 3,241,699,705.93   | 4,478,418,581.42   | 6,885,346,020.00     | 162,714,360.00           | 0.00                            | 6,722,631,660.00        | 2,406,927,438.58  |
| 70942                                   | Second Stage of Tertiary Education | 4,958,139,633.71   | 5,669,975,745.18   | 8,151,850,360.00     | (3,155,810,880.00)       | 0.00                            | 11,307,661,240.00       | 2,481,874,614.82  |
| 7095 - Education Not Definable by Level |                                    |                    |                    |                      |                          |                                 |                         |                   |
| 70951                                   | Education Not Definable by Level   | 124,701,765.42     | 155,350,533.80     | 206,658,080.00       | 56,227,460.00            | 0.00                            | 150,430,620.00          | 51,307,546.21     |
| 7096 - Subsidiary Services to Education |                                    |                    |                    |                      |                          |                                 |                         |                   |
| 70961                                   | Subsidiary Services to Education   | 894,310,969.72     | 987,255,572.46     | 1,167,935,860.00     | 328,769,540.00           | 0.00                            | 839,166,320.00          | 180,680,287.54    |
| 7097 - R&D Education                    |                                    |                    |                    |                      |                          |                                 |                         |                   |
| 70971                                   | R&D Education                      | 244,881,347.63     | 291,570,614.29     | 480,749,040.00       | (598,274,460.00)         | 0.00                            | 1,079,023,500.00        | 189,178,425.71    |
| 7098 - Education N. E. C                |                                    |                    |                    |                      |                          |                                 |                         |                   |
| 70981                                   | Education N. E. C                  | 2,089,255,695.63   | 959,599,418.55     | 1,322,582,470.00     | (3,444,397,410.00)       | 900,000,000.00                  | 3,866,979,880.00        | 362,983,051.45    |
| 709 - Education Total                   |                                    | 26,147,757,893.79  | 37,788,504,806.37  | 44,746,507,220.00    | (9,128,939,420.00)       | 5,900,000,000.00                | 47,975,446,640.00       | 6,958,002,413.63  |
| 710 - Social Protection                 |                                    |                    |                    |                      |                          |                                 |                         |                   |
| 7102 - Old Age                          |                                    |                    |                    |                      |                          |                                 |                         |                   |
| 71021                                   | Old Age                            | 7,522,594,137.92   | 10,923,352,581.40  | 11,449,277,720.00    | 4,181,055,120.00         | 0.00                            | 7,268,222,600.00        | 525,925,138.60    |
| 7103 - Survivors                        |                                    |                    |                    |                      |                          |                                 |                         |                   |
| 71031                                   | Survivors                          | 328,468,748.04     | 1,700,111,824.33   | 1,700,811,700.00     | 1,064,411,700.00         | 0.00                            | 636,400,000.00          | 699,875.67        |
| 7104 - Family and Children              |                                    |                    |                    |                      |                          |                                 |                         |                   |
| 71041                                   | Family and Children                | 177,848,478.55     | 278,870,814.22     | 445,973,440.00       | (260,618,160.00)         | 0.00                            | 706,591,600.00          | 167,102,625.78    |
| 7105 - Unemployment                     |                                    |                    |                    |                      |                          |                                 |                         |                   |
| 71051                                   | Unemployment                       | 121,451,333.49     | 248,997,249.52     | 326,366,020.00       | (170,077,100.00)         | 0.00                            | 496,443,120.00          | 77,368,770.48     |
| 7107 - Social Exclusion N. E. C         |                                    |                    |                    |                      |                          |                                 |                         |                   |
| 71071                                   | Social Exclusion N. E. C           | 0.00               | 621,459,724.46     | 621,459,725.00       | 516,459,725.00           | 0.00                            | 105,000,000.00          | 0.54              |
| 7109 - Social Protection N. E. C        |                                    |                    |                    |                      |                          |                                 |                         |                   |
| 71091                                   | Social Protection N. E. C          | 1,969,317,184.82   | 5,703,437,131.36   | 6,579,756,975.00     | 704,121,175.00           | 0.00                            | 5,875,635,800.00        | 876,319,843.64    |
| 710 - Social Protection Total           |                                    | 10,119,679,882.82  | 19,476,229,325.30  | 21,123,645,580.00    | 6,035,352,460.00         | 0.00                            | 15,088,293,120.00       | 1,647,416,254.70  |
| Grand Total                             |                                    | 134,679,318,915.63 | 248,535,305,647.75 | 281,150,285,906.00   | 0.00                     | 55,256,595,280.00               | 225,893,690,626.00      | 32,614,980,258.25 |

## TOTAL EXPENDITURE BY LOCATION

| Location Code                | Location Name | Actual<br>2023     | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|------------------------------|---------------|--------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                              |               | <b>₦</b>           | <b>₦</b>           | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>          |
| 2021 - ADAMAWA NORTH         |               |                    |                    |                      |                          |                                 |                         |                   |
| 20211000                     | MADAGALI      | 1,464,647,086.00   | 5,356,304,498.71   | 5,396,354,000.00     | 1,534,304,000.00         | 3,200,000,000.00                | 662,050,000.00          | 40,049,501.29     |
| 20211100                     | MAIHA         | 0.00               | 0.00               | 0.00                 | (197,700,000.00)         | 0.00                            | 197,700,000.00          | 0.00              |
| 20211300                     | MICHIKA       | 870,988,067.53     | 2,650,069,260.06   | 3,462,090,300.00     | 645,346,760.00           | 300,000,000.00                  | 2,516,743,540.00        | 812,021,039.94    |
| 20211400                     | MUBI NORTH    | 3,537,573,628.28   | 4,151,468,693.72   | 5,328,617,180.00     | (3,981,313,120.00)       | 0.00                            | 9,309,930,300.00        | 1,177,148,486.28  |
| 20211500                     | MUBI SOUTH    | 772,335,601.00     | 1,121,572,123.59   | 1,134,061,500.00     | 210,911,500.00           | 0.00                            | 923,150,000.00          | 12,489,376.41     |
| 2021 - ADAMAWA NORTH Total   |               | 6,645,544,382.81   | 13,279,414,576.08  | 15,321,122,980.00    | (1,788,450,860.00)       | 3,500,000,000.00                | 13,609,573,840.00       | 2,041,708,403.92  |
| 2022 - ADAMAWA SOUTH         |               |                    |                    |                      |                          |                                 |                         |                   |
| 20220100                     | DEMSA         | 777,711,195.00     | 289,485,390.41     | 426,640,700.00       | (660,261,300.00)         | 0.00                            | 1,086,902,000.00        | 137,155,309.59    |
| 20220300                     | GANYE         | 834,818,619.87     | 1,185,524,479.89   | 1,467,776,900.00     | (987,380,700.00)         | 0.00                            | 2,455,157,600.00        | 282,252,420.11    |
| 20220600                     | GUYUK         | 675,304,726.00     | 121,398,363.04     | 192,000,000.00       | (67,000,000.00)          | 35,000,000.00                   | 224,000,000.00          | 70,601,636.96     |
| 20220800                     | JADA          | 107,465,471.00     | 16,725,905.00      | 52,000,000.00        | (222,050,000.00)         | 0.00                            | 274,050,000.00          | 35,274,095.00     |
| 20220900                     | LAMURDE       | 33,039,288.00      | 25,666,624.95      | 28,844,400.00        | (277,700,000.00)         | 0.00                            | 306,544,400.00          | 3,177,775.05      |
| 20221200                     | MAYO-BELWA    | 0.00               | 0.00               | 0.00                 | (64,650,000.00)          | 0.00                            | 64,650,000.00           | 0.00              |
| 20221600                     | NUMAN         | 0.00               | 83,178,490.06      | 99,814,500.00        | (36,185,500.00)          | 0.00                            | 136,000,000.00          | 16,636,009.94     |
| 20221700                     | SHELLENG      | 400,000,000.00     | 137,903,519.01     | 207,000,000.00       | 99,950,000.00            | 0.00                            | 107,050,000.00          | 69,096,480.99     |
| 20221900                     | TOUNGO        | 0.00               | 297,805,889.40     | 357,460,000.00       | 7,000,000.00             | 0.00                            | 350,460,000.00          | 59,654,110.60     |
| 2022 - ADAMAWA SOUTH Total   |               | 2,828,339,299.87   | 2,157,688,661.76   | 2,831,536,500.00     | (2,208,277,500.00)       | 35,000,000.00                   | 5,004,814,000.00        | 673,847,838.24    |
| 2023 - ADAMAWA CENTRAL       |               |                    |                    |                      |                          |                                 |                         |                   |
| 20230200                     | FUFORE        | 35,575,118.00      | 1,260,000.00       | 96,739,200.00        | (325,000,000.00)         | 0.00                            | 421,739,200.00          | 95,479,200.00     |
| 20230400                     | GIREI         | 722,695,051.00     | 10,992,228,922.84  | 11,001,695,700.00    | (820,304,300.00)         | 7,000,000,000.00                | 4,822,000,000.00        | 9,466,777.16      |
| 20230500                     | GOMBI         | 321,387,425.00     | 0.00               | 77,452,200.00        | (207,971,000.00)         | 0.00                            | 285,423,200.00          | 77,452,200.00     |
| 20230700                     | HONG          | 1,825,516,242.87   | 1,854,510,995.93   | 2,547,211,600.00     | (197,698,800.00)         | 0.00                            | 2,744,910,400.00        | 692,700,604.07    |
| 20231800                     | SONG          | 55,016,497.00      | 67,887,514.96      | 225,000,000.00       | (35,750,000.00)          | 0.00                            | 260,750,000.00          | 157,112,485.04    |
| 20232000                     | YOLA NORTH    | 17,323,999,606.50  | 44,504,187,999.66  | 46,845,870,359.00    | (6,309,933,161.00)       | 22,320,000,000.00               | 30,835,803,520.00       | 2,341,682,359.34  |
| 20232100                     | YOLA SOUTH    | 9,025,359,502.76   | 8,628,091,170.96   | 10,056,524,655.00    | 2,295,075,235.00         | 1,650,000,000.00                | 6,111,449,420.00        | 1,428,433,484.04  |
| 2023 - ADAMAWA CENTRAL Total |               | 29,309,549,443.13  | 66,048,166,604.35  | 70,850,493,714.00    | (5,601,582,026.00)       | 30,970,000,000.00               | 45,482,075,740.00       | 4,802,327,109.65  |
| 2024 - OTHER                 |               |                    |                    |                      |                          |                                 |                         |                   |
| 20242200                     | STATE WIDE    | 95,895,885,789.82  | 167,050,035,805.56 | 192,147,132,712.00   | 9,598,310,386.00         | 20,751,595,280.00               | 161,797,227,046.00      | 25,097,096,906.44 |
| 2024 - OTHER Total           |               | 95,895,885,789.82  | 167,050,035,805.56 | 192,147,132,712.00   | 9,598,310,386.00         | 20,751,595,280.00               | 161,797,227,046.00      | 25,097,096,906.44 |
| Grand Total                  |               | 134,679,318,915.63 | 248,535,305,647.75 | 281,150,285,906.00   | 0.00                     | 55,256,595,280.00               | 225,893,690,626.00      | 32,614,980,258.25 |

## TOTAL EXPENDITURE BY PROGRAMME CLASSIFICATION

| Programme Code                                                                                           | Programme Description                                                                                    | Actual<br>2023          | Actual<br>2024          | Final Budget<br>2024    | Budget Transfers<br>2024  | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024      |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------------|-------------------------|-----------------------|
|                                                                                                          |                                                                                                          | <b>N</b>                | <b>N</b>                | <b>N</b>                | <b>N</b>                  | <b>N</b>                        | <b>N</b>                | <b>N</b>              |
| <b>01 - Agriculture</b>                                                                                  |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| <b>0101 - Effective governance of the Agriculture Sector</b>                                             |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 010101                                                                                                   | Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews               | 871,953,228.06          | 298,355,418.98          | 378,007,360.00          | 58,499,600.00             | 0.00                            | 319,507,760.00          | 79,651,941.02         |
| 010102                                                                                                   | Agriculture Sector Coordination Mechanisms                                                               | 0.00                    | 0.00                    | 10,000,000.00           | (4,567,395,280.00)        | 4,577,395,280.00                | 0.00                    | 10,000,000.00         |
| <b>0102 - Development of the livestock value chain</b>                                                   |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 010201                                                                                                   | Ruminant (Cattle, Sheep & Goats) Production and Marketing                                                | 645,654,623.39          | 2,893,554,774.53        | 3,161,812,600.00        | 1,249,969,900.00          | 1,300,000,000.00                | 611,842,700.00          | 268,257,825.47        |
| 010202                                                                                                   | Meat Processing and Marketing                                                                            | 4,102,500.00            | 1,380,000.00            | 1,393,800.00            | (606,200.00)              | 0.00                            | 2,000,000.00            | 13,800.00             |
| 010203                                                                                                   | Poultry, Pig, and Micro Livestock Production                                                             | 0.00                    | 0.00                    | 0.00                    | (6,724,700.00)            | 0.00                            | 6,724,700.00            | 0.00                  |
| 010205                                                                                                   | Animal health and livestock diseases management                                                          | 20,013,550.00           | 21,975,261.25           | 24,109,900.00           | (42,890,100.00)           | 0.00                            | 67,000,000.00           | 2,134,638.75          |
| 010206                                                                                                   | Livestock feeds development                                                                              | 1,950,000.00            | 5,000,000.00            | 5,010,000.00            | (3,990,000.00)            | 0.00                            | 9,000,000.00            | 10,000.00             |
| <b>0103 - Enhancement of food production and productivity</b>                                            |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 010303                                                                                                   | Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)         | 169,059,528.34          | 545,044,873.18          | 596,360,440.00          | (545,406,500.00)          | 0.00                            | 1,141,766,940.00        | 51,315,566.82         |
| <b>0104 - Reduction of post-harvest losses</b>                                                           |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 010401                                                                                                   | Modern technology for post-harvest storage and value addition                                            | 78,311,137.30           | 65,103,162.95           | 112,567,680.00          | 31,267,040.00             | 0.00                            | 81,300,640.00           | 47,464,517.05         |
| 010402                                                                                                   | Buffer stocking and commodity warehousing                                                                | 0.00                    | 0.00                    | 0.00                    | (65,800,000.00)           | 0.00                            | 65,800,000.00           | 0.00                  |
| 010404                                                                                                   | Agricultural produce and quality control                                                                 | 0.00                    | 2,914,835,709.67        | 2,921,055,760.00        | (561,144,240.00)          | 2,874,200,000.00                | 608,000,000.00          | 6,220,050.33          |
| <b>0105 - Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)</b>    |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 010503                                                                                                   | Fish processing and post-harvest management                                                              | 1,500,000.00            | 5,000,000.00            | 10,000,000.00           | 0.00                      | 0.00                            | 10,000,000.00           | 5,000,000.00          |
| 010504                                                                                                   | Marine industrial fishing                                                                                | 0.00                    | 8,000,000.00            | 8,080,000.00            | 80,000.00                 | 0.00                            | 8,000,000.00            | 80,000.00             |
| <b>0107 - Promotion of enabling environment for increased agricultural development</b>                   |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 010701                                                                                                   | Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures | 0.00                    | 0.00                    | 0.00                    | (70,200,000.00)           | 0.00                            | 70,200,000.00           | 0.00                  |
| 010704                                                                                                   | Adaptive research, unified and all-inclusive extension services delivery                                 | 0.00                    | 0.00                    | 0.00                    | (6,000,000.00)            | 0.00                            | 6,000,000.00            | 0.00                  |
| 010706                                                                                                   | Capacity building for stakeholders and professional human resources development                          | 22,422,500.00           | 0.00                    | 0.00                    | 0.00                      | 0.00                            | 0.00                    | 0.00                  |
| <b>0110 - Agriculture Sector Expenditures Not Elsewhere Classified</b>                                   |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 011001                                                                                                   | Agriculture Programme Not Elsewhere Classified                                                           | 0.00                    | 0.00                    | 0.00                    | (5,000,000.00)            | 0.00                            | 5,000,000.00            | 0.00                  |
| <b>01 - Agriculture Total</b>                                                                            |                                                                                                          | <b>1,814,967,067.08</b> | <b>6,758,249,200.56</b> | <b>7,228,397,540.00</b> | <b>(4,535,340,480.00)</b> | <b>8,751,595,280.00</b>         | <b>3,012,142,740.00</b> | <b>470,148,339.44</b> |
|                                                                                                          |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| <b>02 - Societal Re-orientation</b>                                                                      |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| <b>0210 - Societal Re-orientation - General</b>                                                          |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 021001                                                                                                   | Societal Re-orientation - General                                                                        | 24,411,864.00           | 477,000,000.00          | 643,125,850.00          | (2,115,874,150.00)        | 0.00                            | 2,759,000,000.00        | 166,125,850.00        |
| <b>02 - Societal Re-orientation Total</b>                                                                |                                                                                                          | <b>24,411,864.00</b>    | <b>477,000,000.00</b>   | <b>643,125,850.00</b>   | <b>(2,115,874,150.00)</b> | <b>0.00</b>                     | <b>2,759,000,000.00</b> | <b>166,125,850.00</b> |
|                                                                                                          |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| <b>03 - Poverty Alleviation</b>                                                                          |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| <b>0310 - Poverty Alleviation - General</b>                                                              |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 031001                                                                                                   | Poverty Alleviation - General                                                                            | 2,003,900,431.52        | 5,979,029,368.12        | 6,690,374,170.00        | 2,847,537,650.00          | 0.00                            | 3,842,836,520.00        | 711,344,801.88        |
| <b>03 - Poverty Alleviation Total</b>                                                                    |                                                                                                          | <b>2,003,900,431.52</b> | <b>5,979,029,368.12</b> | <b>6,690,374,170.00</b> | <b>2,847,537,650.00</b>   | <b>0.00</b>                     | <b>3,842,836,520.00</b> | <b>711,344,801.88</b> |
|                                                                                                          |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| <b>04 - Health</b>                                                                                       |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| <b>0401 - Effective governance of the health system</b>                                                  |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 040101                                                                                                   | Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews               | 281,069,360.84          | 781,424,979.91          | 878,346,820.00          | 305,334,700.00            | 0.00                            | 573,012,120.00          | 96,921,840.09         |
| <b>0402 - Community engagement and participation in health</b>                                           |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 040201                                                                                                   | Community interventions                                                                                  | 74,092,979.62           | 92,642,709.69           | 146,464,680.00          | 44,570,880.00             | 0.00                            | 101,893,800.00          | 53,821,970.31         |
| 040202                                                                                                   | Community structures                                                                                     | 785,891,910.00          | 0.00                    | 0.00                    | 0.00                      | 0.00                            | 0.00                    | 0.00                  |
| <b>0403 - Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b> |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 040301                                                                                                   | Reproductive, maternal and neonatal health                                                               | 0.00                    | 0.00                    | 20,000,000.00           | 0.00                      | 0.00                            | 20,000,000.00           | 20,000,000.00         |



## TOTAL EXPENDITURE BY PROGRAMME CLASSIFICATION

| Programme Code                                                                                                                    | Programme Description                                                                      | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                                                                   |                                                                                            | N                 | N                 | N                    | N                        | N                               | N                       | N                |
| 040302                                                                                                                            | Child health                                                                               | 0.00              | 0.00              | 40,000,000.00        | 0.00                     | 0.00                            | 40,000,000.00           | 40,000,000.00    |
| 040304                                                                                                                            | Communicable diseases                                                                      | 0.00              | 32,181,467.48     | 107,059,140.00       | 14,179,000.00            | 0.00                            | 92,880,140.00           | 74,877,672.52    |
| 040306                                                                                                                            | Nutrition                                                                                  | 2,292,580.00      | 0.00              | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 10,000,000.00    |
| 040307                                                                                                                            | Emergency services                                                                         | 5,220,000.00      | 65,000,000.00     | 108,614,260.00       | 1,614,260.00             | 0.00                            | 107,000,000.00          | 43,614,260.00    |
| 0404 - Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH) |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 040403                                                                                                                            | In service training (continuing education)                                                 | 10,000,000.00     | 0.00              | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 10,000,000.00    |
| 0405 - Provision of adequate and modern health infrastructure for health services delivery                                        |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 040501                                                                                                                            | Functional health facilities                                                               | 6,347,432,739.60  | 7,859,599,087.54  | 8,912,572,460.00     | (1,325,835,700.00)       | 0.00                            | 10,238,408,160.00       | 1,052,973,372.46 |
| 0406 - Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities                    |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 040601                                                                                                                            | Sustainable drug supply                                                                    | 67,217,551.49     | 195,977,411.03    | 217,670,820.00       | (417,346,400.00)         | 0.00                            | 635,017,220.00          | 21,693,408.97    |
| 040602                                                                                                                            | Vaccines supply chain                                                                      | 0.00              | 0.00              | 0.00                 | (101,550,000.00)         | 0.00                            | 101,550,000.00          | 0.00             |
| 0407 - Evidence generation and utilisation                                                                                        |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 040702                                                                                                                            | Surveys and facility assessments                                                           | 0.00              | 0.00              | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 040703                                                                                                                            | Research and development (Institutional Review Board, Clinical Trials)                     | 2,100,000.00      | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 0409 - Provision of universal health coverage and financial risk protection for citizens                                          |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 040901                                                                                                                            | Mobilising equity contributions and vulnerable group funds                                 | 2,282,351.83      | 9,521,988.76      | 156,145,800.00       | (1,000,755,000.00)       | 0.00                            | 1,156,900,800.00        | 146,623,811.24   |
| 040902                                                                                                                            | Mobilising employers' contributions to the State Social Health Insurance Scheme            | 0.00              | 0.00              | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 0410 - Health Sector Expenditures Not Elsewhere Classified                                                                        |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 041001                                                                                                                            | Health Not Elsewhere Classified                                                            | 2,896,315.20      | 9,292,080.00      | 11,030,100.00        | (51,416,300.00)          | 0.00                            | 62,446,400.00           | 1,738,020.00     |
| 04 - Health Total                                                                                                                 |                                                                                            | 7,580,495,788.57  | 9,045,639,724.40  | 10,617,904,080.00    | (2,586,204,560.00)       | 0.00                            | 13,204,108,640.00       | 1,572,264,355.60 |
| 05 - Education                                                                                                                    |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 0501 - Effective governance of the education system                                                                               |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 050101                                                                                                                            | Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews | 12,174,347,884.93 | 15,378,481,308.09 | 16,922,148,080.00    | 4,527,186,200.00         | 0.00                            | 12,394,961,880.00       | 1,543,666,771.91 |
| 050102                                                                                                                            | Human and institutional capacity performance management                                    | 0.00              | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 0502 - Increase in access, retention, and completion rate at all levels                                                           |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 050201                                                                                                                            | Early Childhood Care, Development and Education (ECCDE)                                    | 0.00              | 0.00              | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 050205                                                                                                                            | Parental and community support                                                             | 144,899,575.72    | 31,981,330.58     | 39,815,060.00        | 15,648,740.00            | 0.00                            | 24,166,320.00           | 7,833,729.42     |
| 050206                                                                                                                            | Tertiary institutions' new courses accreditation                                           | 1,030,069,613.68  | 0.00              | 0.00                 | (200,000,000.00)         | 0.00                            | 200,000,000.00          | 0.00             |
| 0503 - Equity and inclusiveness in the provision of educational services                                                          |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 050301                                                                                                                            | Inclusive Education                                                                        | 124,701,765.42    | 135,950,533.80    | 186,658,080.00       | 56,227,460.00            | 0.00                            | 130,430,620.00          | 50,707,546.21    |
| 0504 - Improved quality of teaching and learning outcomes                                                                         |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 050401                                                                                                                            | All levels of education quality assurance                                                  | 1,663,600.00      | 2,676,600.00      | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | 2,323,400.00     |
| 050402                                                                                                                            | Instructional and Learning Materials                                                       | 1,216,824,970.00  | 2,023,988,491.34  | 2,247,935,700.00     | (384,026,000.00)         | 0.00                            | 2,631,961,700.00        | 223,947,208.66   |
| 050403                                                                                                                            | Teaching and non-teaching staff capacity building                                          | 771,985,144.00    | 955,274,241.88    | 1,128,120,800.00     | 258,120,800.00           | 0.00                            | 870,000,000.00          | 172,846,558.12   |
| 050406                                                                                                                            | School Examination and MLA                                                                 | 307,929,514.00    | 308,166,434.98    | 324,673,620.00       | 184,673,620.00           | 0.00                            | 140,000,000.00          | 16,507,185.02    |
| 0505 - Adequate infrastructure at all levels                                                                                      |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 050501                                                                                                                            | Schools' infrastructure construction and rehabilitation                                    | 1,840,951,687.33  | 9,215,816,707.73  | 9,520,548,830.00     | (10,953,362,570.00)      | 5,000,000,000.00                | 15,473,911,400.00       | 304,732,122.27   |
| 050502                                                                                                                            | Furnishing                                                                                 | 1,580,071,546.00  | 281,961,735.67    | 326,961,750.00       | (2,219,371,950.00)       | 0.00                            | 2,546,333,700.00        | 45,000,014.33    |
| 050503                                                                                                                            | Libraries and laboratories                                                                 | 255,267,898.92    | 247,014,012.26    | 436,086,220.00       | (853,028,600.00)         | 0.00                            | 1,289,114,820.00        | 189,072,207.74   |
| 050504                                                                                                                            | Water, sanitation and hygiene                                                              | 0.00              | 0.00              | 141,850,000.00       | (137,543,400.00)         | 0.00                            | 279,393,400.00          | 141,850,000.00   |
| 050505                                                                                                                            | School safety                                                                              | 0.00              | 0.00              | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 0506 - Improved education information management system (EIMS)                                                                    |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 050601                                                                                                                            | ICT equipment, software and expertise                                                      | 9,120,294.00      | 0.00              | 60,000,000.00        | (40,000,000.00)          | 0.00                            | 100,000,000.00          | 60,000,000.00    |
| 050602                                                                                                                            | Research and development                                                                   | 0.00              | 0.00              | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 050603                                                                                                                            | Data and data management                                                                   | 20,444,400.00     | 354,000.00        | 354,000.00           | (719,646,000.00)         | 700,000,000.00                  | 20,000,000.00           | 0.00             |
| 0510 - Education Sector Expenditures Not Elsewhere Classified                                                                     |                                                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 051001                                                                                                                            | Education Not Elsewhere Classified                                                         | 6,690,703,561.54  | 9,212,936,610.04  | 13,512,505,080.00    | 1,007,782,280.00         | 200,000,000.00                  | 12,304,722,800.00       | 4,299,568,469.96 |
| 05 - Education Total                                                                                                              |                                                                                            | 26,168,981,455.53 | 37,794,602,006.37 | 44,852,657,220.00    | (9,517,339,420.00)       | 5,900,000,000.00                | 48,469,996,640.00       | 7,058,055,213.63 |

## TOTAL EXPENDITURE BY PROGRAMME CLASSIFICATION

| Programme Code | Programme Description                                            | Actual<br>2023           | Actual<br>2024            | Final Budget<br>2024      | Budget Transfers<br>2024  | Supplementary<br>Budget<br>2024 | Original Budget<br>2024  | Variance<br>2024         |
|----------------|------------------------------------------------------------------|--------------------------|---------------------------|---------------------------|---------------------------|---------------------------------|--------------------------|--------------------------|
|                |                                                                  | <b>₦</b>                 | <b>₦</b>                  | <b>₦</b>                  | <b>₦</b>                  | <b>₦</b>                        | <b>₦</b>                 | <b>₦</b>                 |
|                |                                                                  |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>06 - Housing and Urban Development</b>                        |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>0610 - Housing and Urban Development - General</b>            |                          |                           |                           |                           |                                 |                          |                          |
| 061001         | Housing and Urban Development - General                          | 865,650,187.55           | 4,828,272,946.25          | 5,350,300,834.00          | 208,858,814.00            | 250,000,000.00                  | 4,891,442,020.00         | 522,027,887.75           |
|                | <b>06 - Housing and Urban Development Total</b>                  | <b>865,650,187.55</b>    | <b>4,828,272,946.25</b>   | <b>5,350,300,834.00</b>   | <b>208,858,814.00</b>     | <b>250,000,000.00</b>           | <b>4,891,442,020.00</b>  | <b>522,027,887.75</b>    |
|                |                                                                  |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>07 - Gender</b>                                               |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>0710 - Gender - General</b>                                   |                          |                           |                           |                           |                                 |                          |                          |
| 071001         | Gender - General                                                 | 177,848,478.55           | 278,870,814.22            | 445,973,440.00            | (3,860,618,160.00)        | 3,600,000,000.00                | 706,591,600.00           | 167,102,625.78           |
|                | <b>07 - Gender Total</b>                                         | <b>177,848,478.55</b>    | <b>278,870,814.22</b>     | <b>445,973,440.00</b>     | <b>(3,860,618,160.00)</b> | <b>3,600,000,000.00</b>         | <b>706,591,600.00</b>    | <b>167,102,625.78</b>    |
|                |                                                                  |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>08 - Youth</b>                                                |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>0810 - Youth - General</b>                                    |                          |                           |                           |                           |                                 |                          |                          |
| 081001         | Youth - General                                                  | 419,039,680.91           | 4,651,097,386.22          | 4,852,090,180.00          | (271,321,080.00)          | 0.00                            | 5,123,411,260.00         | 200,992,793.78           |
|                | <b>08 - Youth Total</b>                                          | <b>419,039,680.91</b>    | <b>4,651,097,386.22</b>   | <b>4,852,090,180.00</b>   | <b>(271,321,080.00)</b>   | <b>0.00</b>                     | <b>5,123,411,260.00</b>  | <b>200,992,793.78</b>    |
|                |                                                                  |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>09 - Environmental Improvement</b>                            |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>0910 - Environmental Improvement - General</b>                |                          |                           |                           |                           |                                 |                          |                          |
| 091001         | Environmental Improvement - General                              | 503,059,074.38           | 704,257,373.95            | 881,764,640.00            | (52,742,700.00)           | 0.00                            | 934,507,340.00           | 177,507,266.06           |
|                | <b>09 - Environmental Improvement Total</b>                      | <b>503,059,074.38</b>    | <b>704,257,373.95</b>     | <b>881,764,640.00</b>     | <b>(52,742,700.00)</b>    | <b>0.00</b>                     | <b>934,507,340.00</b>    | <b>177,507,266.06</b>    |
|                |                                                                  |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>10 - Water Resources and Rural Development</b>                |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>1010 - Water Resources and Rural Deve - General</b>           |                          |                           |                           |                           |                                 |                          |                          |
| 101001         | Water Resources and Rural Deve - General                         | 764,186,022.51           | 1,978,059,045.75          | 2,229,259,960.00          | (177,353,820.00)          | 0.00                            | 2,406,613,780.00         | 251,200,914.25           |
|                | <b>10 - Water Resources and Rural Development Total</b>          | <b>764,186,022.51</b>    | <b>1,978,059,045.75</b>   | <b>2,229,259,960.00</b>   | <b>(177,353,820.00)</b>   | <b>0.00</b>                     | <b>2,406,613,780.00</b>  | <b>251,200,914.25</b>    |
|                |                                                                  |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>11 - Information Communication and Technology</b>             |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>1110 - Information Communication and Technology - General</b> |                          |                           |                           |                           |                                 |                          |                          |
| 111001         | Information Communication and Technology - General               | 724,547,074.71           | 4,624,894,469.40          | 6,044,587,040.00          | (1,610,169,200.00)        | 0.00                            | 7,654,756,240.00         | 1,419,692,570.60         |
|                | <b>11 - Information Communication and Technology Total</b>       | <b>724,547,074.71</b>    | <b>4,624,894,469.40</b>   | <b>6,044,587,040.00</b>   | <b>(1,610,169,200.00)</b> | <b>0.00</b>                     | <b>7,654,756,240.00</b>  | <b>1,419,692,570.60</b>  |
|                |                                                                  |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>12 - Growing the Private Sector</b>                           |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>1210 - Growing the Private Sector - General</b>               |                          |                           |                           |                           |                                 |                          |                          |
| 121001         | Growing the Private Sector - General                             | 169,641,533.35           | 248,639,285.96            | 301,934,480.00            | 66,367,960.00             | 0.00                            | 235,566,520.00           | 53,295,194.04            |
|                | <b>12 - Growing the Private Sector Total</b>                     | <b>169,641,533.35</b>    | <b>248,639,285.96</b>     | <b>301,934,480.00</b>     | <b>66,367,960.00</b>      | <b>0.00</b>                     | <b>235,566,520.00</b>    | <b>53,295,194.04</b>     |
|                |                                                                  |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>13 - Reform of Government and Governance</b>                  |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>1310 - Reform of Government and Governance - General</b>      |                          |                           |                           |                           |                                 |                          |                          |
| 131001         | Reform of Government and Governance - General                    | 61,798,996,972.10        | 111,220,962,469.44        | 129,024,803,672.00        | 22,622,785,486.00         | 8,720,000,000.00                | 97,682,018,186.00        | 17,803,841,202.56        |
|                | <b>13 - Reform of Government and Governance Total</b>            | <b>61,798,996,972.10</b> | <b>111,220,962,469.44</b> | <b>129,024,803,672.00</b> | <b>22,622,785,486.00</b>  | <b>8,720,000,000.00</b>         | <b>97,682,018,186.00</b> | <b>17,803,841,202.56</b> |
|                |                                                                  |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>14 - Power</b>                                                |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>1410 - Power - General</b>                                    |                          |                           |                           |                           |                                 |                          |                          |
| 141001         | Power - General                                                  | 1,470,748,661.09         | 1,473,713,037.87          | 2,023,995,600.00          | (302,227,100.00)          | 0.00                            | 2,326,222,700.00         | 550,282,562.13           |
|                | <b>14 - Power Total</b>                                          | <b>1,470,748,661.09</b>  | <b>1,473,713,037.87</b>   | <b>2,023,995,600.00</b>   | <b>(302,227,100.00)</b>   | <b>0.00</b>                     | <b>2,326,222,700.00</b>  | <b>550,282,562.13</b>    |
|                |                                                                  |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>17 - Road</b>                                                 |                          |                           |                           |                           |                                 |                          |                          |
|                | <b>1710 - Road - General</b>                                     |                          |                           |                           |                           |                                 |                          |                          |
| 171001         | Road - General                                                   | 30,166,058,237.25        | 58,450,160,540.94         | 59,939,891,970.00         | (310,841,270.00)          | 28,035,000,000.00               | 32,215,733,240.00        | 1,489,731,429.07         |

## TOTAL EXPENDITURE BY PROGRAMME CLASSIFICATION

| Programme Code                              | Programme Description                               | Actual<br>2023     | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|---------------------------------------------|-----------------------------------------------------|--------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                             |                                                     | <b>₦</b>           | <b>₦</b>           | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>          |
| 17 - Road Total                             |                                                     | 30,166,058,237.25  | 58,450,160,540.94  | 59,939,891,970.00    | (310,841,270.00)         | 28,035,000,000.00               | 32,215,733,240.00       | 1,489,731,429.07  |
|                                             |                                                     |                    |                    |                      |                          |                                 |                         |                   |
| 21 - Oil and Gas Infrastructure             |                                                     |                    |                    |                      |                          |                                 |                         |                   |
| 2110 - Oil and Gas Infrastructure - General |                                                     |                    |                    |                      |                          |                                 |                         |                   |
| 211001                                      | Solid Mineral, Oil and Gas Infrastructure - General | 26,786,386.56      | 21,857,978.30      | 23,225,230.00        | (405,517,970.00)         | 0.00                            | 428,743,200.00          | 1,367,251.70      |
| 21 - Oil and Gas Infrastructure Total       |                                                     | 26,786,386.56      | 21,857,978.30      | 23,225,230.00        | (405,517,970.00)         | 0.00                            | 428,743,200.00          | 1,367,251.70      |
|                                             |                                                     |                    |                    |                      |                          |                                 |                         |                   |
| Grand Total                                 |                                                     | 134,679,318,915.63 | 248,535,305,647.75 | 281,150,285,906.00   | 0.00                     | 55,256,595,280.00               | 225,893,690,626.00      | 32,614,980,258.25 |

# Schedule of Recurrent Expenditure

## RECURRENT EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                           | Organisation Name                                   | Actual<br>2023           | Actual<br>2024           | Final Budget<br>2024     | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024  | Variance<br>2024        |
|-----------------------------------------------------------------------------|-----------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------------|--------------------------|-------------------------|
|                                                                             |                                                     | N                        | N                        | N                        | N                        | N                               | N                        | N                       |
| <b>01 - Administration Sector</b>                                           |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| <b>01100000000 - Governor's Office</b>                                      |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 011100100100                                                                | Office of the Governor                              | 3,969,447,504.02         | 7,156,449,400.20         | 7,564,016,600.00         | 4,037,730,200.00         | 0.00                            | 3,526,286,400.00         | 407,567,199.80          |
| 011100100200                                                                | Office of the Deputy Governor                       | 423,523,523.14           | 892,708,506.15           | 1,170,231,700.00         | 506,001,200.00           | 0.00                            | 664,230,500.00           | 277,523,193.85          |
| 011100500100                                                                | Sustainable Development Goals (Former MDG's Office) | 9,604,037.27             | 11,722,916.06            | 51,600,000.00            | 30,000,000.00            | 0.00                            | 21,600,000.00            | 39,877,083.94           |
| 011100800100                                                                | Adamawa State Emergency Management Agency (ADSEMA)  | 10,696,243.30            | 23,504,217.14            | 30,910,200.00            | 13,310,200.00            | 0.00                            | 17,600,000.00            | 7,405,982.86            |
| 011101000100                                                                | Bureau for Public Procurement                       | 303,287,252.22           | 450,132,412.96           | 605,154,260.00           | 221,432,000.00           | 0.00                            | 383,722,260.00           | 155,021,847.04          |
| 011101600100                                                                | World Bank Development Partner Projects(WBDPP)      | 16,194,309.21            | 26,513,423.91            | 34,892,000.00            | 7,167,200.00             | 0.00                            | 27,724,800.00            | 8,378,576.09            |
| 011101700100                                                                | Cabinet Affairs Office                              | 21,718,201.84            | 34,855,502.08            | 99,400,800.00            | (23,202,420.00)          | 0.00                            | 122,603,220.00           | 64,545,297.92           |
| 011101800100                                                                | Security and Special Services Department            | 8,900,369,249.92         | 12,523,167,957.94        | 13,280,188,598.00        | 3,222,716,200.00         | 0.00                            | 10,057,472,398.00        | 757,020,640.06          |
| 011110100100                                                                | Community and Social Development Agency             | 8,614,381.61             | 0.00                     | 35,896,600.00            | (333,400.00)             | 0.00                            | 36,230,000.00            | 35,896,600.00           |
| 011110300100                                                                | Boundary Commission                                 | 5,431,909.90             | 10,567,266.99            | 51,045,100.00            | 551,480.00               | 0.00                            | 50,493,620.00            | 40,477,833.01           |
| 011118400100                                                                | Gongola Basin Energy Development Company            | 6,460,457.09             | 6,829,616.38             | 11,793,240.00            | 1,901,040.00             | 0.00                            | 9,892,200.00             | 4,963,623.62            |
| 011118500100                                                                | Department of Chieftaincy Affairs                   | 29,635,775.77            | 256,122,860.58           | 264,945,400.00           | 262,465,400.00           | 0.00                            | 2,480,000.00             | 8,822,539.42            |
| <b>011100000000 - Governor's Office Total</b>                               |                                                     | <b>13,704,982,845.29</b> | <b>21,392,574,080.39</b> | <b>23,200,074,498.00</b> | <b>8,279,739,100.00</b>  | <b>0.00</b>                     | <b>14,920,335,398.00</b> | <b>1,807,500,417.61</b> |
| <b>011200000000 - Adamawa State House of Assembly</b>                       |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 011200300100                                                                | Adamawa State House of Assembly (Legislature)       | 2,924,351,962.19         | 5,264,453,897.32         | 6,236,734,080.00         | 1,236,734,080.00         | 0.00                            | 5,000,000,000.00         | 972,280,182.68          |
| 011200400100                                                                | House of Assembly Service Commission                | 228,412,801.88           | 271,959,514.62           | 406,739,380.00           | 57,661,600.00            | 0.00                            | 349,077,780.00           | 134,779,865.38          |
| <b>011200000000 - Adamawa State House of Assembly Total</b>                 |                                                     | <b>3,152,764,764.07</b>  | <b>5,536,413,411.94</b>  | <b>6,643,473,460.00</b>  | <b>1,294,395,680.00</b>  | <b>0.00</b>                     | <b>5,349,077,780.00</b>  | <b>1,107,060,048.06</b> |
| <b>012300000000 - Ministry of Information and Strategy</b>                  |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 012300100100                                                                | Ministry of Information and Strategy                | 250,246,073.02           | 446,746,587.63           | 508,723,020.00           | 221,430,600.00           | 0.00                            | 287,292,420.00           | 61,976,432.37           |
| 012300300100                                                                | Adamawa Television Corporation                      | 194,897,048.25           | 238,372,896.67           | 313,594,280.00           | 111,053,880.00           | 0.00                            | 202,540,400.00           | 75,221,383.33           |
| 012300400100                                                                | Adamawa Broadcasting Corporation                    | 161,451,552.57           | 192,104,822.85           | 224,131,940.00           | 82,086,160.00            | 0.00                            | 142,045,780.00           | 32,027,117.15           |
| 012301300100                                                                | Government Printing Press                           | 37,179,974.08            | 47,500,465.57            | 61,392,360.00            | 15,617,160.00            | 0.00                            | 45,775,200.00            | 13,891,894.43           |
| 012305500100                                                                | Adamawa Press Limited                               | 62,629,400.79            | 69,037,920.29            | 80,408,540.00            | 19,105,900.00            | 0.00                            | 61,302,640.00            | 11,370,619.71           |
| <b>012300000000 - Ministry of Information and Strategy Total</b>            |                                                     | <b>706,404,048.71</b>    | <b>993,762,693.01</b>    | <b>1,188,250,140.00</b>  | <b>449,293,700.00</b>    | <b>0.00</b>                     | <b>738,956,440.00</b>    | <b>194,487,446.99</b>   |
| <b>012500000000 - Office of the Head of Service</b>                         |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 012500100100                                                                | Office of the Head of Service                       | 881,084,021.78           | 701,960,572.11           | 1,189,023,960.00         | 234,385,900.00           | 0.00                            | 954,638,060.00           | 487,063,387.89          |
| 012500500100                                                                | Establishment and Training Department               | 323,810,044.71           | 494,240,576.24           | 732,229,620.00           | 331,813,180.00           | 0.00                            | 400,416,440.00           | 237,989,043.76          |
| 012500700100                                                                | Adamawa State Staff Pension Board                   | 7,802,769,425.56         | 12,571,740,079.10        | 13,008,988,200.00        | 5,247,527,260.00         | 0.00                            | 7,761,460,940.00         | 437,248,120.90          |
| 012500800100                                                                | Department of Labour and Productivity               | 3,507,535.03             | 3,763,504.03             | 18,911,580.00            | 323,840.00               | 0.00                            | 18,587,740.00            | 15,148,075.97           |
| <b>012500000000 - Office of the Head of Service Total</b>                   |                                                     | <b>9,011,171,027.08</b>  | <b>13,771,704,731.48</b> | <b>14,949,153,360.00</b> | <b>5,814,050,180.00</b>  | <b>0.00</b>                     | <b>9,135,103,180.00</b>  | <b>1,177,448,628.52</b> |
| <b>014000000000 - Office of the State Auditor General</b>                   |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 014000100100                                                                | Office of the State Auditor General                 | 321,021,558.03           | 643,333,255.23           | 789,223,880.00           | 356,906,620.00           | 0.00                            | 432,317,260.00           | 145,890,624.78          |
| 014000200100                                                                | Office of the Auditor General for Local Government  | 87,616,075.31            | 85,897,278.01            | 137,992,380.00           | 39,435,100.00            | 0.00                            | 98,557,280.00            | 52,095,101.99           |
| 014000300100                                                                | Audit Commission                                    | 0.00                     | 23,734,605.26            | 48,003,800.00            | 37,155,620.00            | 0.00                            | 10,848,180.00            | 24,269,194.74           |
| <b>014000000000 - Office of the State Auditor General Total</b>             |                                                     | <b>408,637,633.34</b>    | <b>752,965,138.50</b>    | <b>975,220,060.00</b>    | <b>433,497,340.00</b>    | <b>0.00</b>                     | <b>541,722,720.00</b>    | <b>222,254,921.51</b>   |
| <b>014700000000 - Civil Service Commission (CSC)</b>                        |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 014700100100                                                                | Civil Service Commission                            | 53,263,317.09            | 65,772,460.09            | 107,982,320.00           | 30,482,040.00            | 0.00                            | 77,500,280.00            | 42,209,859.91           |
| <b>014700000000 - Civil Service Commission (CSC) Total</b>                  |                                                     | <b>53,263,317.09</b>     | <b>65,772,460.09</b>     | <b>107,982,320.00</b>    | <b>30,482,040.00</b>     | <b>0.00</b>                     | <b>77,500,280.00</b>     | <b>42,209,859.91</b>    |
| <b>014800000000 - Adamawa State Independence Electoral Commission</b>       |                                                     |                          |                          |                          |                          |                                 |                          |                         |
| 014800100100                                                                | Adamawa State Independence Electoral Commission     | 141,775,862.60           | 42,714,072.31            | 54,443,860.00            | 23,593,980.00            | 0.00                            | 30,849,880.00            | 11,729,787.69           |
| <b>014800000000 - Adamawa State Independence Electoral Commission Total</b> |                                                     | <b>141,775,862.60</b>    | <b>42,714,072.31</b>     | <b>54,443,860.00</b>     | <b>23,593,980.00</b>     | <b>0.00</b>                     | <b>30,849,880.00</b>     | <b>11,729,787.69</b>    |

## RECURRENT EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                              | Organisation Name                                                | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------|------------------------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                |                                                                  | N                 | N                 | N                    | N                        | N                               | N                       | N                |
| 014900000000 - Local Government Service Commission             |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 014900100100                                                   | Local Government Service Commission                              | 16,626,185.18     | 11,797,833.07     | 18,095,920.00        | 8,989,700.00             | 0.00                            | 9,106,220.00            | 6,298,086.93     |
| 014900000000                                                   | Local Government Service Commission Total                        | 16,626,185.18     | 11,797,833.07     | 18,095,920.00        | 8,989,700.00             | 0.00                            | 9,106,220.00            | 6,298,086.93     |
| 016100000000 - Office of the Secretary to the State Government |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 016100100100                                                   | Office of the Secretary to the State Government                  | 1,300,093,715.68  | 4,971,349,195.08  | 5,689,147,380.00     | 3,412,400,940.00         | 0.00                            | 2,276,746,440.00        | 717,798,184.92   |
| 016102100100                                                   | Poverty Alleviation Agency                                       | 42,050,908.65     | 24,171,932.34     | 432,181,800.00       | 4,181,800.00             | 0.00                            | 428,000,000.00          | 408,009,867.66   |
| 016103700100                                                   | Muslim Pilgrims Welfare Board                                    | 896,011,497.44    | 759,638,903.69    | 1,512,313,880.00     | 271,325,240.00           | 0.00                            | 1,240,988,640.00        | 752,674,976.31   |
| 016103800100                                                   | Christian Pilgrims Welfare Board                                 | 102,876,763.74    | 705,251,617.47    | 1,183,033,760.00     | 76,949,980.00            | 0.00                            | 1,106,083,780.00        | 477,782,142.53   |
| 016105200100                                                   | NEPAD/APRM                                                       | 9,045,918.38      | 12,373,805.55     | 132,081,900.00       | 81,900.00                | 0.00                            | 132,000,000.00          | 119,708,094.45   |
| 016105400100                                                   | Adamawa State Information Technology Development Agency (ASITDA) | 0.00              | 0.00              | 992,004,000.00       | (166,405,700.00)         | 0.00                            | 1,158,409,700.00        | 992,004,000.00   |
| 016100000000                                                   | Office of the Secretary to the State Government Total            | 2,350,078,803.89  | 6,472,785,454.13  | 9,940,762,720.00     | 3,598,534,160.00         | 0.00                            | 6,342,228,560.00        | 3,467,977,265.87 |
| 016300000000 - Ministry for Special Duties                     |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 016300100100                                                   | Ministry for Special Duties                                      | 26,932,524.59     | 60,367,161.54     | 76,541,520.00        | 24,362,780.00            | 0.00                            | 52,178,740.00           | 16,174,358.46    |
| 016300000000                                                   | Ministry for Special Duties Total                                | 26,932,524.59     | 60,367,161.54     | 76,541,520.00        | 24,362,780.00            | 0.00                            | 52,178,740.00           | 16,174,358.46    |
| 01                                                             | Administration Sector Total                                      | 29,572,637,011.84 | 49,100,857,036.46 | 57,153,997,858.00    | 19,956,938,660.00        | 0.00                            | 37,197,059,198.00       | 8,053,140,821.54 |
| 02 - Economic Sector                                           |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 021500000000 - Ministry of Agriculture                         |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 021500100100                                                   | Ministry of Agriculture                                          | 269,755,891.06    | 298,355,418.98    | 378,007,360.00       | 137,999,600.00           | 0.00                            | 240,007,760.00          | 79,651,941.02    |
| 021510200100                                                   | Adamawa ADP                                                      | 107,296,495.34    | 99,057,859.42     | 146,322,040.00       | 43,306,000.00            | 0.00                            | 103,016,040.00          | 47,264,180.58    |
| 021510300100                                                   | Adamawa Agricultural Mechanization Authority                     | 78,311,137.30     | 65,103,162.95     | 112,567,680.00       | 31,267,040.00            | 0.00                            | 81,300,640.00           | 47,464,517.05    |
| 021500000000                                                   | Ministry of Agriculture Total                                    | 455,363,523.70    | 462,516,441.35    | 636,897,080.00       | 212,572,640.00           | 0.00                            | 424,324,440.00          | 174,380,638.65   |
| 022000000000 - Ministry of Finance                             |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 022000100100                                                   | Ministry of Finance                                              | 1,103,875,175.53  | 1,316,770,627.45  | 2,157,222,740.00     | (1,362,613,980.00)       | 0.00                            | 3,519,836,720.00        | 840,452,112.55   |
| 022000200100                                                   | Debt Management Agency                                           | 37,756,241.64     | 53,906,371.44     | 64,929,360.00        | 22,969,340.00            | 0.00                            | 41,960,020.00           | 11,022,988.56    |
| 022000700100                                                   | Office of the Accountant General                                 | 19,253,679,327.12 | 34,152,948,282.47 | 37,904,704,708.00    | 13,117,474,340.00        | 0.00                            | 24,787,230,368.00       | 3,751,756,425.53 |
| 022000800100                                                   | Board of Internal Revenue                                        | 417,815,438.51    | 385,024,287.87    | 3,226,360,920.00     | 2,137,555,360.00         | 0.00                            | 1,088,805,560.00        | 2,841,336,632.13 |
| 022000900100                                                   | State Fiscal Transparency, Accountability And Sustain.Progr      | 9,867,915.45      | 41,839,789.45     | 49,217,500.00        | 36,697,500.00            | 0.00                            | 12,520,000.00           | 7,377,710.55     |
| 022000000000                                                   | Ministry of Finance Total                                        | 20,822,994,098.24 | 35,950,489,358.68 | 43,402,435,228.00    | 13,952,082,560.00        | 0.00                            | 29,450,352,668.00       | 7,451,945,869.32 |
| 022200000000 - Ministry of Commerce, Trade and Industries      |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 022200100100                                                   | Ministry of Commerce                                             | 169,641,533.35    | 248,189,285.96    | 301,479,980.00       | 65,913,460.00            | 0.00                            | 235,566,520.00          | 53,290,694.04    |
| 022201900100                                                   | Jimeta Modern Market Office                                      | 0.00              | 450,000.00        | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 022200000000                                                   | Ministry of Commerce, Trade and Industries Total                 | 169,641,533.35    | 248,639,285.96    | 301,934,480.00       | 66,367,960.00            | 0.00                            | 235,566,520.00          | 53,295,194.04    |
| 022900000000 - Ministry of Transportation                      |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 022900100100                                                   | Ministry of Transportation                                       | 71,891,938.40     | 103,146,913.49    | 143,431,600.00       | 68,153,200.00            | 0.00                            | 75,278,400.00           | 40,284,686.51    |
| 022905300100                                                   | Adamawa Transport Company                                        | 836,293.00        | 1,807,058.63      | 104,945,200.00       | (124,694,800.00)         | 0.00                            | 229,640,000.00          | 103,138,141.38   |
| 022900000000                                                   | Ministry of Transportation Total                                 | 72,728,231.40     | 104,953,972.12    | 248,376,800.00       | (56,541,600.00)          | 0.00                            | 304,918,400.00          | 143,422,827.89   |
| 023300000000 - Ministry of Mineral Resources Development       |                                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 023300100100                                                   | Ministry of Mineral Resources Development                        | 23,823,927.93     | 43,578,823.71     | 143,278,600.00       | 117,270,840.00           | 0.00                            | 26,007,760.00           | 99,699,776.29    |
| 023305100100                                                   | Guyuk Cement Company                                             | 0.00              | 0.00              | 454,500.00           | (1,746,420.00)           | 0.00                            | 2,200,920.00            | 454,500.00       |
| 023305200100                                                   | Adamawa State Mining Company                                     | 21,249,231.46     | 13,156,015.45     | 25,061,980.00        | 201,900.00               | 0.00                            | 24,860,080.00           | 11,905,964.55    |

## RECURRENT EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                             | Organisation Name | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------------------|-------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                               |                   | N              | N                | N                    | N                        | N                               | N                       | N                |
| 023300000000 - Ministry of Mineral Resources Development Total                |                   | 45,073,159.38  | 56,734,839.16    | 168,795,080.00       | 115,726,320.00           | 0.00                            | 53,068,760.00           | 112,060,240.84   |
| 023400000000 - Ministry of Works and Energy Development                       |                   |                |                  |                      |                          |                                 |                         |                  |
| 023400100100 Ministry of Works and Energy Development                         |                   | 120,638,499.13 | 1,785,109,383.13 | 2,209,790,260.00     | (1,121,463,660.00)       | 0.00                            | 3,331,253,920.00        | 424,680,876.87   |
| 023400400100 Adamawa State Road Maintenance Agency                            |                   | 7,067,554.63   | 8,898,399.16     | 10,129,680.00        | 2,209,160.00             | 0.00                            | 7,920,520.00            | 1,231,280.84     |
| 023400000000 - Ministry of Works and Energy Development Total                 |                   | 127,706,053.76 | 1,794,007,782.29 | 2,219,919,940.00     | (1,119,254,500.00)       | 0.00                            | 3,339,174,440.00        | 425,912,157.71   |
| 023600000000 - Ministry of Culture and Tourism                                |                   |                |                  |                      |                          |                                 |                         |                  |
| 023600100100 Ministry of Culture and Tourism                                  |                   | 73,024,858.72  | 104,693,836.13   | 191,364,480.00       | 31,152,600.00            | 0.00                            | 160,211,880.00          | 86,670,643.87    |
| 023600300100 Adamawa State Agency for Museum and Monuments                    |                   | 13,504,829.88  | 16,921,861.90    | 22,297,120.00        | 4,933,760.00             | 0.00                            | 17,363,360.00           | 5,375,258.11     |
| 023600400100 Arts Council                                                     |                   | 105,508,086.32 | 130,514,436.92   | 163,355,200.00       | 63,054,780.00            | 0.00                            | 100,300,420.00          | 32,840,763.08    |
| 023605200100 Hotel and Tourism Board                                          |                   | 0.00           | 750,000.00       | 4,019,740.00         | (2,628,320.00)           | 0.00                            | 6,648,060.00            | 3,269,740.00     |
| 023600000000 - Ministry of Culture and Tourism Total                          |                   | 192,037,774.92 | 252,880,134.94   | 381,036,540.00       | 96,512,820.00            | 0.00                            | 284,523,720.00          | 128,156,405.06   |
| 023800000000 - Ministry of Budget and Economic Planning                       |                   |                |                  |                      |                          |                                 |                         |                  |
| 023800100100 Ministry of Budget and Economic Planning                         |                   | 107,248,361.77 | 165,523,328.19   | 570,115,100.00       | (879,186,240.00)         | 0.00                            | 1,449,301,340.00        | 404,591,771.81   |
| 023800200100 Adamawa State Planning Commission                                |                   | 129,992,674.56 | 90,295,695.70    | 167,698,000.00       | 23,492,680.00            | 0.00                            | 144,205,320.00          | 77,402,304.30    |
| 023800400100 Adamawa State Bureau of Statistics                               |                   | 165,759,752.62 | 198,844,140.14   | 270,428,640.00       | 82,514,780.00            | 0.00                            | 187,913,860.00          | 71,584,499.86    |
| 023800000000 - Ministry of Budget and Economic Planning Total                 |                   | 403,000,788.95 | 454,663,164.03   | 1,008,241,740.00     | (773,178,780.00)         | 0.00                            | 1,781,420,520.00        | 553,578,575.97   |
| 025000000000 - Fiscal Responsibility Commission                               |                   |                |                  |                      |                          |                                 |                         |                  |
| 025000100100 Fiscal Responsibility Commission                                 |                   | 64,185,205.17  | 72,699,154.49    | 120,397,640.00       | 36,339,000.00            | 0.00                            | 84,058,640.00           | 47,698,485.51    |
| 025000000000 - Fiscal Responsibility Commission Total                         |                   | 64,185,205.17  | 72,699,154.49    | 120,397,640.00       | 36,339,000.00            | 0.00                            | 84,058,640.00           | 47,698,485.51    |
| 025200000000 - Ministry of Water Resources                                    |                   |                |                  |                      |                          |                                 |                         |                  |
| 025200100100 Ministry of Water Resources                                      |                   | 69,333,230.05  | 95,373,844.33    | 115,118,260.00       | 52,602,720.00            | 0.00                            | 62,515,540.00           | 19,744,415.67    |
| 025210200100 Adamawa State Water Board                                        |                   | 502,637,297.06 | 584,216,752.65   | 754,864,340.00       | 265,064,340.00           | 0.00                            | 489,800,000.00          | 170,647,587.35   |
| 025210300100 Rural Water Supply & Environmental Sanitation Agency (RWESA)     |                   | 28,865,879.85  | 33,347,420.05    | 42,729,600.00        | 13,175,620.00            | 0.00                            | 29,553,980.00           | 9,382,179.95     |
| 025210400100 Small Towns Water Supply Agency                                  |                   | 4,972,198.07   | 7,089,540.65     | 10,036,800.00        | 1,177,800.00             | 0.00                            | 8,859,000.00            | 2,947,259.35     |
| 025200000000 - Ministry of Water Resources Total                              |                   | 605,808,605.03 | 720,027,557.68   | 922,749,000.00       | 332,020,480.00           | 0.00                            | 590,728,520.00          | 202,721,442.32   |
| 025300000000 - Ministry of Housing and Urban Development                      |                   |                |                  |                      |                          |                                 |                         |                  |
| 025300100100 Ministry of Housing and Urban Development                        |                   | 91,124,837.23  | 86,776,125.07    | 150,020,620.00       | 29,328,940.00            | 0.00                            | 120,691,680.00          | 63,244,494.93    |
| 025305300100 Adamawa State Urban Planning & Development Authority             |                   | 106,671,243.19 | 106,402,760.53   | 132,393,860.00       | 43,188,000.00            | 0.00                            | 89,205,860.00           | 25,991,099.47    |
| 025300000000 - Ministry of Housing and Urban Development Total                |                   | 197,796,080.42 | 193,178,885.60   | 282,414,480.00       | 72,516,940.00            | 0.00                            | 209,897,540.00          | 89,235,594.40    |
| 025400000000 - Ministry of Rural Infrastructure & Community Development       |                   |                |                  |                      |                          |                                 |                         |                  |
| 025400100100 Ministry of Rural Infrastructure & Community Development         |                   | 70,083,335.19  | 72,485,269.81    | 73,704,360.00        | 10,915,760.00            | 0.00                            | 62,788,600.00           | 1,219,090.19     |
| 025400000000 - Ministry of Rural Infrastructure & Community Development Total |                   | 70,083,335.19  | 72,485,269.81    | 73,704,360.00        | 10,915,760.00            | 0.00                            | 62,788,600.00           | 1,219,090.19     |
| 026000000000 - Ministry of Lands and Survey                                   |                   |                |                  |                      |                          |                                 |                         |                  |
| 026000100100 Ministry of Lands and Survey                                     |                   | 106,469,240.07 | 127,029,230.46   | 153,441,020.00       | 41,240,580.00            | 0.00                            | 112,200,440.00          | 26,411,789.54    |
| 026000200100 Office of the Surveyor General                                   |                   | 72,577,836.07  | 88,931,956.93    | 121,969,140.00       | 33,234,000.00            | 0.00                            | 88,735,140.00           | 33,037,183.07    |
| 026000000000 - Ministry of Lands and Survey Total                             |                   | 179,047,076.14 | 215,961,187.39   | 275,410,160.00       | 74,474,580.00            | 0.00                            | 200,935,580.00          | 59,448,972.61    |
| 026500000000 - Ministry of Livestock & Aquaculture Development                |                   |                |                  |                      |                          |                                 |                         |                  |
| 026500100100 Ministry of Livestock & Aquaculture Development                  |                   | 636,554,448.39 | 580,566,791.08   | 836,894,700.00       | 250,052,000.00           | 0.00                            | 586,842,700.00          | 256,327,908.92   |
| 026500000000 - Ministry of Livestock & Aquaculture Development Total          |                   | 636,554,448.39 | 580,566,791.08   | 836,894,700.00       | 250,052,000.00           | 0.00                            | 586,842,700.00          | 256,327,908.92   |

## RECURRENT EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                        | Organisation Name                                   | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------------|-----------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                          |                                                     | N                 | N                 | N                    | N                        | N                               | N                       | N                |
| 026600000000 - Ministry of Entrepreneurship Development                  |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 026600100100                                                             | Ministry of Entrepreneurship Development            | 119,351,333.49    | 205,042,528.77    | 281,971,620.00       | 182,728,100.00           | 0.00                            | 99,243,520.00           | 76,929,091.23    |
| 026600000000 - Ministry of Entrepreneurship Development Total            |                                                     | 119,351,333.49    | 205,042,528.77    | 281,971,620.00       | 182,728,100.00           | 0.00                            | 99,243,520.00           | 76,929,091.23    |
|                                                                          |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 02 - Economic Sector Total                                               |                                                     | 24,161,371,247.47 | 41,384,846,353.34 | 51,161,178,848.00    | 13,453,334,280.00        | 0.00                            | 37,707,844,568.00       | 9,776,332,494.66 |
|                                                                          |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 03 - Law and Justice Sector                                              |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 031800000000 - Adamawa State Judicial Service Commission                 |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 031801100100                                                             | Adamawa State Judicial Service Commission           | 89,669,805.85     | 117,317,317.21    | 147,278,080.00       | 54,657,440.00            | 0.00                            | 92,620,640.00           | 29,960,762.79    |
| 031805100100                                                             | High Court of Justice                               | 1,071,782,767.86  | 1,557,208,377.95  | 1,977,702,680.00     | 816,589,580.00           | 0.00                            | 1,161,113,100.00        | 420,494,302.05   |
| 031805200100                                                             | Customary Court of Appeal                           | 129,864,573.58    | 207,928,656.81    | 298,985,280.00       | 121,273,360.00           | 0.00                            | 177,711,920.00          | 91,056,623.19    |
| 031805300100                                                             | Sharia Court of Appeal                              | 180,619,538.98    | 244,827,173.22    | 385,419,700.00       | 131,762,960.00           | 0.00                            | 253,656,740.00          | 140,592,526.78   |
| 031805500100                                                             | Area Courts                                         | 1,921,153,183.35  | 2,066,151,698.07  | 2,964,636,380.00     | 909,872,180.00           | 0.00                            | 2,054,764,200.00        | 898,484,681.93   |
| 031800000000 - Adamawa State Judicial Service Commission Total           |                                                     | 3,393,089,869.62  | 4,193,433,223.26  | 5,774,022,120.00     | 2,034,155,520.00         | 0.00                            | 3,739,866,600.00        | 1,580,588,896.74 |
|                                                                          |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 032600000000 - Ministry of Justice                                       |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 032600100100                                                             | Ministry of Justice                                 | 641,218,640.04    | 1,771,437,608.29  | 2,074,550,640.00     | 1,202,259,640.00         | 0.00                            | 872,291,000.00          | 303,113,031.71   |
| 032600000000 - Ministry of Justice Total                                 |                                                     | 641,218,640.04    | 1,771,437,608.29  | 2,074,550,640.00     | 1,202,259,640.00         | 0.00                            | 872,291,000.00          | 303,113,031.71   |
|                                                                          |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 03 - Law and Justice Sector Total                                        |                                                     | 4,034,308,509.66  | 5,964,870,831.55  | 7,848,572,760.00     | 3,236,415,160.00         | 0.00                            | 4,612,157,600.00        | 1,883,701,928.45 |
|                                                                          |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 05 - Social Sector                                                       |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 051300000000 - Ministry of Youth & Sports Development                    |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 051300100100                                                             | Ministry of Youth and Sports Development            | 83,922,401.81     | 48,413,574.91     | 180,631,600.00       | 15,328,840.00            | 0.00                            | 165,302,760.00          | 132,218,025.09   |
| 051305100100                                                             | Sports Council                                      | 146,372,696.18    | 191,934,120.71    | 223,964,680.00       | 130,577,580.00           | 0.00                            | 93,387,100.00           | 32,030,559.29    |
| 051305300100                                                             | Adamawa United Foot Ball Club                       | 150,004,103.92    | 218,196,206.55    | 253,014,800.00       | 12,584,800.00            | 0.00                            | 240,430,000.00          | 34,818,593.45    |
| 051300000000 - Ministry of Youth & Sports Development Total              |                                                     | 380,299,201.91    | 458,543,902.17    | 657,611,080.00       | 158,491,220.00           | 0.00                            | 499,119,860.00          | 199,067,177.83   |
|                                                                          |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 051400000000 - Ministry of Women Affairs                                 |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 051400100100                                                             | Ministry of Women Affairs                           | 174,848,478.55    | 262,920,314.22    | 424,796,740.00       | 95,005,140.00            | 0.00                            | 329,791,600.00          | 161,876,425.78   |
| 051400000000 - Ministry of Women Affairs Total                           |                                                     | 174,848,478.55    | 262,920,314.22    | 424,796,740.00       | 95,005,140.00            | 0.00                            | 329,791,600.00          | 161,876,425.78   |
|                                                                          |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 051700000000 - Ministry of Education and Human Capital Development       |                                                     |                   |                   |                      |                          |                                 |                         |                  |
| 051700100100                                                             | Ministry of Education and Human Capital Development | 279,620,058.39    | 226,757,093.01    | 515,793,800.00       | (21,806,920.00)          | 0.00                            | 537,600,720.00          | 289,036,706.99   |
| 051700300100                                                             | Adamawa State Universal Basic Education Board       | 7,105,158.81      | 524,959,200.99    | 663,462,520.00       | 523,712,980.00           | 0.00                            | 139,749,540.00          | 138,503,319.01   |
| 051700400100                                                             | College of Legal Studies Yola                       | 543,064,244.70    | 585,055,626.28    | 1,034,964,080.00     | 259,100,500.00           | 0.00                            | 775,863,580.00          | 449,908,453.72   |
| 051700500100                                                             | College of Agriculture Ganye                        | 683,380,668.87    | 780,396,447.89    | 1,008,597,500.00     | 355,201,200.00           | 0.00                            | 653,396,300.00          | 228,201,052.11   |
| 051700800100                                                             | Adamawa State Library Board                         | 173,564,453.76    | 196,217,069.75    | 224,052,220.00       | 81,057,400.00            | 0.00                            | 142,994,820.00          | 27,835,150.25    |
| 051700900100                                                             | Adamawa State Mass Education Board (ADSMEB)         | 124,701,765.42    | 135,950,533.80    | 186,658,080.00       | 56,227,460.00            | 0.00                            | 130,430,620.00          | 50,707,546.21    |
| 051701800100                                                             | Adamawa State Polytechnic Yola                      | 1,500,526,371.17  | 1,539,041,807.18  | 2,823,468,860.00     | 674,807,620.00           | 0.00                            | 2,148,661,240.00        | 1,284,427,052.82 |
| 051701900100                                                             | College of Education Hong                           | 1,301,063,500.87  | 1,383,692,254.18  | 1,751,949,300.00     | 574,449,300.00           | 0.00                            | 1,177,500,000.00        | 368,257,045.82   |
| 051702100100                                                             | Adamawa State University Mubi                       | 1,978,299,058.64  | 4,130,933,938.00  | 5,278,381,500.00     | (530,618,500.00)         | 0.00                            | 5,809,000,000.00        | 1,147,447,562.00 |
| 051702200100                                                             | Adamawa State Scholarship Trust Fund                | 144,899,575.72    | 31,981,330.58     | 39,815,060.00        | 15,648,740.00            | 0.00                            | 24,166,320.00           | 7,833,729.42     |
| 051702300100                                                             | College of Nursing & Midwifery Yola                 | 381,326,525.96    | 425,322,357.50    | 788,971,940.00       | 156,888,900.00           | 0.00                            | 632,083,040.00          | 363,649,582.50   |
| 051702400100                                                             | College of Health Technology Michika                | 217,396,989.53    | 327,056,477.29    | 578,407,600.00       | 89,268,960.00            | 0.00                            | 489,138,640.00          | 251,351,122.71   |
| 051705100100                                                             | Post Primary Schools Mgt Board                      | 11,842,819,541.95 | 14,595,829,373.67 | 15,525,656,840.00    | 4,025,852,960.00         | 0.00                            | 11,499,803,880.00       | 929,827,466.33   |
| 051706200100                                                             | Ministry of Tertiary and Professional Education     | 32,202,241.24     | 16,304,740.11     | 49,667,400.00        | 8,288,340.00             | 0.00                            | 41,379,060.00           | 33,362,659.89    |
| 051706400100                                                             | Education Resource Centre                           | 71,316,893.87     | 41,097,943.46     | 101,898,620.00       | (34,130,060.00)          | 0.00                            | 136,028,680.00          | 60,800,676.54    |
| 051700000000 - Ministry of Education and Human Capital Development Total |                                                     | 19,281,287,048.89 | 24,940,596,193.69 | 30,571,745,320.00    | 6,233,948,880.00         | 0.00                            | 24,337,796,440.00       | 5,631,149,126.32 |



## RECURRENT EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                                 | Organisation Name                                                          | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                                                                   |                                                                            | N                 | N                  | N                    | N                        | N                               | N                       | N                 |
| 052100000000 - Ministry of Health and Human Services                              |                                                                            |                   |                    |                      |                          |                                 |                         |                   |
| 052100100100                                                                      | Ministry of Health and Human Services                                      | 288,362,860.84    | 374,834,674.75     | 414,156,420.00       | 151,944,300.00           | 0.00                            | 262,212,120.00          | 39,321,745.25     |
| 052100200100                                                                      | Adamawa State Contributory Health Management Agency                        | 2,282,351.83      | 10,271,988.76      | 156,900,800.00       | (1,000,000,000.00)       | 0.00                            | 1,156,900,800.00        | 146,628,811.24    |
| 052100300100                                                                      | Primary Health Care Development Agency                                     | 74,092,979.62     | 92,642,709.69      | 146,464,680.00       | 44,570,880.00            | 0.00                            | 101,893,800.00          | 53,821,970.31     |
| 052102700100                                                                      | Adamawa State Referral Center                                              | 36,662,090.55     | 0.00               | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00              |
| 052103300100                                                                      | Adamawa State Action for the Control of HIV/AIDS (ADSACA)                  | 0.00              | 32,181,467.48      | 57,059,140.00        | 14,179,000.00            | 0.00                            | 42,880,140.00           | 24,877,672.52     |
| 052110200100                                                                      | Adamawa State Hospital Services Management Board                           | 4,948,383,528.72  | 5,335,131,141.65   | 5,718,616,180.00     | 1,471,282,600.00         | 0.00                            | 4,247,333,580.00        | 383,485,038.35    |
| 052110300100                                                                      | Adamawa Traditional Medicine Board                                         | 2,896,315.20      | 3,445,080.00       | 4,484,600.00         | 2,038,200.00             | 0.00                            | 2,446,400.00            | 1,039,520.00      |
| 052111300100                                                                      | Adamawa Essential Drugs Programme                                          | 60,487,551.49     | 66,821,854.80      | 85,670,820.00        | 8,103,700.00             | 0.00                            | 77,567,120.00           | 18,848,965.20     |
| 052111400100                                                                      | Adamawa State Specialist Hospital Yola                                     | 258,658,671.33    | 264,399,523.93     | 391,325,880.00       | 189,311,300.00           | 0.00                            | 202,014,580.00          | 126,926,356.07    |
| 052100000000 - Ministry of Health and Human Services Total                        |                                                                            | 5,671,826,349.57  | 6,179,728,441.05   | 6,974,678,520.00     | 881,429,980.00           | 0.00                            | 6,093,248,540.00        | 794,950,078.95    |
| 053500000000 - Ministry of Environment and Natural Resources Development          |                                                                            |                   |                    |                      |                          |                                 |                         |                   |
| 053500100100                                                                      | Ministry of Environment and Natural Resources Development                  | 424,361,074.38    | 482,982,092.20     | 644,421,640.00       | 257,313,500.00           | 0.00                            | 387,108,140.00          | 161,439,547.81    |
| 053500200100                                                                      | Adamawa State Environmental Protection Agency (ADSEPA)- Projects           | 0.00              | 450,000.00         | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00          |
| 053500000000 - Ministry of Environment and Natural Resources Development Total    |                                                                            | 424,361,074.38    | 483,432,092.20     | 644,876,140.00       | 257,768,000.00           | 0.00                            | 387,108,140.00          | 161,444,047.81    |
| 054400000000 - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser       |                                                                            |                   |                    |                      |                          |                                 |                         |                   |
| 054400100100                                                                      | Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services | 35,208,921.88     | 22,589,820.08      | 54,941,900.00        | 9,529,500.00             | 0.00                            | 45,412,400.00           | 32,352,079.92     |
| 054400000000 - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser Total |                                                                            | 35,208,921.88     | 22,589,820.08      | 54,941,900.00        | 9,529,500.00             | 0.00                            | 45,412,400.00           | 32,352,079.92     |
| 055100000000 - Ministry for Local Government Affairs                              |                                                                            |                   |                    |                      |                          |                                 |                         |                   |
| 055100100100                                                                      | Ministry for Local Government Affairs                                      | 73,150,624.35     | 82,923,856.80      | 97,275,140.00        | 35,415,720.00            | 0.00                            | 61,859,420.00           | 14,351,283.20     |
| 055100500100                                                                      | Local Government Staff Pension Board                                       | 48,293,460.40     | 51,724,326.63      | 141,101,220.00       | 32,912,860.00            | 0.00                            | 108,188,360.00          | 89,376,893.37     |
| 055100000000 - Ministry for Local Government Affairs Total                        |                                                                            | 121,444,084.74    | 134,648,183.43     | 238,376,360.00       | 68,328,580.00            | 0.00                            | 170,047,780.00          | 103,728,176.57    |
| 05 - Social Sector Total                                                          |                                                                            | 26,089,275,159.92 | 32,482,458,946.84  | 39,567,026,060.00    | 7,704,501,300.00         | 0.00                            | 31,862,524,760.00       | 7,084,567,113.16  |
| Grand Total                                                                       |                                                                            | 83,857,591,928.89 | 128,933,033,168.19 | 155,730,775,526.00   | 44,351,189,400.00        | 0.00                            | 111,379,586,126.00      | 26,797,742,357.81 |

## RECURRENT EXPENDITURE BY FUNCTIONAL CLASSIFICATION

| Function Code                                                                 | Description                                                            | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|-------------------------------------------------------------------------------|------------------------------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                                                               |                                                                        | ₦                 | ₦                 | ₦                    | ₦                        | ₦                               | ₦                       | ₦                 |
| 701 - General Public Service                                                  |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 7011 - Executive & Legislative Organ, Financial Affairs and External Affairs  |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70111                                                                         | Executive Organ and Legislative Organs                                 | 7,339,041,191.19  | 13,348,467,305.75 | 15,070,383,180.00    | 5,757,263,060.00         | 0.00                            | 9,313,120,120.00        | 1,721,915,874.25  |
| 70112                                                                         | Financial and Fiscal Affairs                                           | 3,727,229,551.95  | 4,963,619,724.66  | 11,036,843,696.00    | (7,609,625,840.00)       | 0.00                            | 18,646,469,536.00       | 6,073,223,971.35  |
| 7013 - General Services                                                       |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70131                                                                         | General Personnel Services                                             | 1,506,703,905.68  | 1,573,229,065.42  | 2,520,986,580.00     | 700,811,880.00           | 0.00                            | 1,820,174,700.00        | 947,757,514.58    |
| 70132                                                                         | Overall Planning and Statistical Services                              | 502,852,256.05    | 607,438,447.93    | 1,264,348,880.00     | (662,975,080.00)         | 0.00                            | 1,927,323,960.00        | 656,910,432.07    |
| 70133                                                                         | Other General Services                                                 | 1,635,745,402.38  | 5,492,416,036.57  | 6,421,888,260.00     | 3,658,747,200.00         | 0.00                            | 2,763,141,060.00        | 929,472,223.43    |
| 7016 - General Public Services N.E.C                                          |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70161                                                                         | General Public Services N.E.C                                          | 141,775,862.60    | 42,714,072.31     | 54,443,860.00        | 23,593,980.00            | 0.00                            | 30,849,880.00           | 11,729,787.69     |
| 7017 - Public Debt Transactions                                               |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70171                                                                         | Public Debt Transactions                                               | 17,368,534,264.18 | 31,422,260,377.81 | 32,991,590,292.00    | 21,916,703,900.00        | 0.00                            | 11,074,886,392.00       | 1,569,329,914.19  |
| 7018 - Transfer of a General Character between Different Levels of Government |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70181                                                                         | Transfer of a General Character between Different Levels of Government | 126,000,000.00    | 252,000,000.00    | 252,000,000.00       | 4,648,720.00             | 0.00                            | 247,351,280.00          | 0.00              |
| 701 - General Public Service Total                                            |                                                                        | 32,347,882,434.02 | 57,702,145,030.45 | 69,612,484,748.00    | 23,789,167,820.00        | 0.00                            | 45,823,316,928.00       | 11,910,339,717.55 |
| 703 - Public Order and Safety                                                 |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 7033 - Justice & Law Courts                                                   |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70331                                                                         | Justice & Law Courts                                                   | 4,034,308,509.66  | 5,964,870,831.55  | 7,848,572,760.00     | 3,236,415,160.00         | 0.00                            | 4,612,157,600.00        | 1,883,701,928.45  |
| 7036 - Public Order and Safety N.E.C.                                         |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70361                                                                         | Public Order and Safety N.E.C.                                         | 8,900,369,249.92  | 12,523,167,957.94 | 13,280,188,598.00    | 3,222,716,200.00         | 0.00                            | 10,057,472,398.00       | 757,020,640.06    |
| 703 - Public Order and Safety Total                                           |                                                                        | 12,934,677,759.58 | 18,488,038,789.49 | 21,128,761,358.00    | 6,459,131,360.00         | 0.00                            | 14,669,629,998.00       | 2,640,722,568.51  |
| 704 - Economic Affairs                                                        |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 7041 - General Economic, Commercial and Labour Affairs                        |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70411                                                                         | General Economic and Commercial Affairs                                | 169,641,533.35    | 248,639,285.96    | 301,934,480.00       | 66,367,960.00            | 0.00                            | 235,566,520.00          | 53,295,194.04     |
| 7042 - Agriculture, Forestry, Fishing and Hunting                             |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70421                                                                         | Agriculture                                                            | 1,054,304,740.04  | 1,019,818,633.80  | 1,427,846,060.00     | 458,573,160.00           | 0.00                            | 969,272,900.00          | 408,027,426.20    |
| 7043 - Fuel and Energy                                                        |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70435                                                                         | Electricity                                                            | 6,460,457.09      | 6,829,616.38      | 11,793,240.00        | 1,901,040.00             | 0.00                            | 9,892,200.00            | 4,963,623.62      |
| 7044 - Mining, Manufacturing and Construction                                 |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70441                                                                         | State Support to Mining Resources other than mineral fuels             | 45,073,159.38     | 56,734,839.16     | 168,795,080.00       | 115,726,320.00           | 0.00                            | 53,068,760.00           | 112,060,240.84    |
| 70443                                                                         | Construction                                                           | 107,476,284.75    | 117,217,888.54    | 176,089,640.00       | 48,942,400.00            | 0.00                            | 127,147,240.00          | 58,871,751.46     |
| 7045 - Transport                                                              |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70451                                                                         | Road Transport                                                         | 92,958,000.41     | 1,781,743,865.87  | 2,292,207,100.00     | (1,224,738,500.00)       | 0.00                            | 3,516,945,600.00        | 510,463,234.14    |
| 7046 - Communication                                                          |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70461                                                                         | Communication                                                          | 0.00              | 0.00              | 992,004,000.00       | (166,405,700.00)         | 0.00                            | 1,158,409,700.00        | 992,004,000.00    |
| 7047 - Other Industries                                                       |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70473                                                                         | Tourism                                                                | 0.00              | 0.00              | 3,262,240.00         | 0.00                     | 0.00                            | 3,262,240.00            | 3,262,240.00      |
| 704 - Economic Affairs Total                                                  |                                                                        | 1,475,914,175.01  | 3,230,984,129.70  | 5,373,931,840.00     | (699,633,320.00)         | 0.00                            | 6,073,565,160.00        | 2,142,947,710.30  |
| 705 - Environmental Protection                                                |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 7056 - Environmental Protection N.E.C.                                        |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70561                                                                         | Environmental Protection N.E.C.                                        | 424,361,074.38    | 483,432,092.20    | 644,876,140.00       | 257,768,000.00           | 0.00                            | 387,108,140.00          | 161,444,047.81    |
| 705 - Environmental Protection Total                                          |                                                                        | 424,361,074.38    | 483,432,092.20    | 644,876,140.00       | 257,768,000.00           | 0.00                            | 387,108,140.00          | 161,444,047.81    |
| 706 - Housing and Community Amenities                                         |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 7061 - Housing Development                                                    |                                                                        |                   |                   |                      |                          |                                 |                         |                   |
| 70611                                                                         | Housing Development                                                    | 307,785,145.40    | 326,001,911.09    | 471,376,500.00       | 107,855,000.00           | 0.00                            | 363,521,500.00          | 145,374,588.91    |

## RECURRENT EXPENDITURE BY FUNCTIONAL CLASSIFICATION

| Function Code                                     | Description                            | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------|----------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                   |                                        | ₦                 | ₦                 | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 7062 - Community Development                      |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70621                                             | Community Development                  | 279,540,978.49    | 517,934,747.72    | 568,318,760.00       | 351,984,880.00           | 0.00                            | 216,333,880.00          | 50,384,012.28    |
| 7063 - Water Supply                               |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70631                                             | Water Supply                           | 605,808,605.03    | 720,027,557.68    | 922,749,000.00       | 332,020,480.00           | 0.00                            | 590,728,520.00          | 202,721,442.32   |
| 706 - Housing and Community Amenities Total       |                                        | 1,193,134,728.92  | 1,563,964,216.49  | 1,962,444,260.00     | 791,860,360.00           | 0.00                            | 1,170,583,900.00        | 398,480,043.51   |
| 707 - Health                                      |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 7071 - Medical Products, Appliances and Equipment |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70711                                             | Pharmaceutical Products                | 60,487,551.49     | 66,821,854.80     | 85,670,820.00        | 8,103,700.00             | 0.00                            | 77,567,120.00           | 18,848,965.20    |
| 7073 - Hospital Services                          |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70731                                             | General Hospital Services              | 4,984,162,619.27  | 5,335,131,141.65  | 5,718,616,180.00     | 1,471,282,600.00         | 0.00                            | 4,247,333,580.00        | 383,485,038.35   |
| 70732                                             | Specialized Hospital Services          | 258,658,671.33    | 264,399,523.93    | 391,325,880.00       | 189,311,300.00           | 0.00                            | 202,014,580.00          | 126,926,356.07   |
| 70733                                             | Medical and Maternity Services         | 2,896,315.20      | 3,445,080.00      | 4,484,600.00         | 2,038,200.00             | 0.00                            | 2,446,400.00            | 1,039,520.00     |
| 7074 - Public Health Services                     |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70741                                             | Public Health Services                 | 77,258,331.45     | 135,096,165.93    | 360,424,620.00       | (941,250,120.00)         | 0.00                            | 1,301,674,740.00        | 225,328,454.07   |
| 7076 - Health N. E. C                             |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70761                                             | Health N. E. C                         | 288,362,860.84    | 374,834,674.75    | 414,156,420.00       | 151,944,300.00           | 0.00                            | 262,212,120.00          | 39,321,745.25    |
| 707 - Health Total                                |                                        | 5,671,826,349.57  | 6,179,728,441.05  | 6,974,678,520.00     | 881,429,980.00           | 0.00                            | 6,093,248,540.00        | 794,950,078.95   |
| 708 - Recreation, Culture and Religion            |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 7081 - Recreational and Sporting Services         |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70811                                             | Recreational and Sporting Services     | 380,299,201.91    | 458,543,902.17    | 657,611,080.00       | 158,491,220.00           | 0.00                            | 499,119,860.00          | 199,067,177.83   |
| 7082 - Cultural Services                          |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70821                                             | Cultural Services                      | 192,037,774.92    | 252,880,134.94    | 377,774,300.00       | 96,512,820.00            | 0.00                            | 281,261,480.00          | 124,894,165.06   |
| 7083 - Broadcasting and Publishing Services       |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70831                                             | Broadcasting and Publishing Services   | 706,404,048.71    | 993,762,693.01    | 1,188,250,140.00     | 449,293,700.00           | 0.00                            | 738,956,440.00          | 194,487,446.99   |
| 7084 - Religious and Other Community Services     |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70841                                             | Religious and Other Community Services | 998,888,261.18    | 1,464,890,521.16  | 2,695,347,640.00     | 348,275,220.00           | 0.00                            | 2,347,072,420.00        | 1,230,457,118.84 |
| 708 - Recreation, Culture and Religion Total      |                                        | 2,277,629,286.71  | 3,170,077,251.28  | 4,918,983,160.00     | 1,052,572,960.00         | 0.00                            | 3,866,410,200.00        | 1,748,905,908.72 |
| 709 - Education                                   |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 7091 - Pre-Primary and Primary Education          |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70912                                             | Primary Education                      | 7,105,158.81      | 524,959,200.99    | 663,462,520.00       | 523,712,980.00           | 0.00                            | 139,749,540.00          | 138,503,319.01   |
| 7092 - Secondary Education                        |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70922                                             | Senior Secondary                       | 11,842,819,541.95 | 14,595,829,373.67 | 15,525,656,840.00    | 4,025,852,960.00         | 0.00                            | 11,499,803,880.00       | 929,827,466.33   |
| 7094 - Tertiary Education                         |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70941                                             | First Stage of Tertiary Education      | 3,126,231,929.93  | 3,501,523,163.14  | 5,162,890,420.00     | 1,434,908,860.00         | 0.00                            | 3,727,981,560.00        | 1,661,367,256.86 |
| 70942                                             | Second Stage of Tertiary Education     | 3,478,825,429.81  | 5,669,975,745.18  | 8,101,850,360.00     | 144,189,120.00           | 0.00                            | 7,957,661,240.00        | 2,431,874,614.82 |
| 7095 - Education Not Definable by Level           |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70951                                             | Education Not Definable by Level       | 124,701,765.42    | 135,950,533.80    | 186,658,080.00       | 56,227,460.00            | 0.00                            | 130,430,620.00          | 50,707,546.21    |
| 7096 - Subsidiary Services to Education           |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70961                                             | Subsidiary Services to Education       | 144,899,575.72    | 31,981,330.58     | 39,815,060.00        | 15,648,740.00            | 0.00                            | 24,166,320.00           | 7,833,729.42     |
| 7097 - R&D Education                              |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70971                                             | R&D Education                          | 244,881,347.63    | 237,315,013.21    | 325,950,840.00       | 46,927,340.00            | 0.00                            | 279,023,500.00          | 88,635,826.79    |
| 7098 - Education N. E. C                          |                                        |                   |                   |                      |                          |                                 |                         |                  |
| 70981                                             | Education N. E. C                      | 311,822,299.63    | 243,061,833.12    | 565,461,200.00       | (13,518,580.00)          | 0.00                            | 578,979,780.00          | 322,399,366.88   |
| 709 - Education Total                             |                                        | 19,281,287,048.89 | 24,940,596,193.69 | 30,571,745,320.00    | 6,233,948,880.00         | 0.00                            | 24,337,796,440.00       | 5,631,149,126.32 |
| 710 - Social Protection                           |                                        |                   |                   |                      |                          |                                 |                         |                  |

## RECURRENT EXPENDITURE BY FUNCTIONAL CLASSIFICATION

| Function Code                    | Description               | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|----------------------------------|---------------------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                  |                           | <b>₦</b>          | <b>₦</b>           | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>          |
| 7102 - Old Age                   |                           |                   |                    |                      |                          |                                 |                         |                   |
| 71021                            | Old Age                   | 7,522,594,137.92  | 10,923,352,581.40  | 11,449,277,720.00    | 4,216,028,420.00         | 0.00                            | 7,233,249,300.00        | 525,925,138.60    |
| 7103 - Survivors                 |                           |                   |                    |                      |                          |                                 |                         |                   |
| 71031                            | Survivors                 | 328,468,748.04    | 1,700,111,824.33   | 1,700,811,700.00     | 1,064,411,700.00         | 0.00                            | 636,400,000.00          | 699,875.67        |
| 7104 - Family and Children       |                           |                   |                    |                      |                          |                                 |                         |                   |
| 71041                            | Family and Children       | 174,848,478.55    | 262,920,314.22     | 424,796,740.00       | 95,005,140.00            | 0.00                            | 329,791,600.00          | 161,876,425.78    |
| 7105 - Unemployment              |                           |                   |                    |                      |                          |                                 |                         |                   |
| 71051                            | Unemployment              | 119,351,333.49    | 205,042,528.77     | 281,971,620.00       | 182,728,100.00           | 0.00                            | 99,243,520.00           | 76,929,091.23     |
| 7109 - Social Protection N. E. C |                           |                   |                    |                      |                          |                                 |                         |                   |
| 71091                            | Social Protection N. E. C | 105,616,373.82    | 82,639,775.11      | 686,012,400.00       | 26,770,000.00            | 0.00                            | 659,242,400.00          | 603,372,624.89    |
| 710 - Social Protection Total    |                           | 8,250,879,071.82  | 13,174,067,023.84  | 14,542,870,180.00    | 5,584,943,360.00         | 0.00                            | 8,957,926,820.00        | 1,368,803,156.16  |
|                                  |                           |                   |                    |                      |                          |                                 |                         |                   |
| Grand Total                      |                           | 83,857,591,928.89 | 128,933,033,168.19 | 155,730,775,526.00   | 44,351,189,400.00        | 0.00                            | 111,379,586,126.00      | 26,797,742,357.81 |

## RECURRENT EXPENDITURE BY LOCATION

| Location Code                | Location Name | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|------------------------------|---------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                              |               | <b>₦</b>          | <b>₦</b>           | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>          |
| 2021 - ADAMAWA NORTH         |               |                   |                    |                      |                          |                                 |                         |                   |
| 20211300                     | MICHIKA       | 217,396,989.53    | 327,056,477.29     | 578,407,600.00       | 89,268,960.00            | 0.00                            | 489,138,640.00          | 251,351,122.71    |
| 20211400                     | MUBI NORTH    | 1,978,299,058.64  | 4,130,933,938.00   | 5,278,381,500.00     | (530,618,500.00)         | 0.00                            | 5,809,000,000.00        | 1,147,447,562.00  |
| 2021 - ADAMAWA NORTH Total   |               | 2,195,696,048.17  | 4,457,990,415.29   | 5,856,789,100.00     | (441,349,540.00)         | 0.00                            | 6,298,138,640.00        | 1,398,798,684.71  |
| 2022 - ADAMAWA SOUTH         |               |                   |                    |                      |                          |                                 |                         |                   |
| 20220300                     | GANYE         | 683,380,668.87    | 780,396,447.89     | 1,008,597,500.00     | 355,201,200.00           | 0.00                            | 653,396,300.00          | 228,201,052.11    |
| 2022 - ADAMAWA SOUTH Total   |               | 683,380,668.87    | 780,396,447.89     | 1,008,597,500.00     | 355,201,200.00           | 0.00                            | 653,396,300.00          | 228,201,052.11    |
| 2023 - ADAMAWA CENTRAL       |               |                   |                    |                      |                          |                                 |                         |                   |
| 20230700                     | HONG          | 1,301,063,500.87  | 1,383,692,254.18   | 1,751,949,300.00     | 574,449,300.00           | 0.00                            | 1,177,500,000.00        | 368,257,045.82    |
| 20232000                     | YOLA NORTH    | 1,759,185,042.50  | 1,803,441,331.11   | 3,214,794,740.00     | 864,118,920.00           | 0.00                            | 2,350,675,820.00        | 1,411,353,408.89  |
| 20232100                     | YOLA SOUTH    | 924,390,770.66    | 1,010,377,983.78   | 1,823,936,020.00     | 415,989,400.00           | 0.00                            | 1,407,946,620.00        | 813,558,036.22    |
| 2023 - ADAMAWA CENTRAL Total |               | 3,984,639,314.03  | 4,197,511,569.07   | 6,790,680,060.00     | 1,854,557,620.00         | 0.00                            | 4,936,122,440.00        | 2,593,168,490.93  |
| 2024 - OTHER                 |               |                   |                    |                      |                          |                                 |                         |                   |
| 20242200                     | STATE WIDE    | 76,993,875,897.82 | 119,497,134,735.94 | 142,074,708,866.00   | 42,582,780,120.00        | 0.00                            | 99,491,928,746.00       | 22,577,574,130.06 |
| 2024 - OTHER Total           |               | 76,993,875,897.82 | 119,497,134,735.94 | 142,074,708,866.00   | 42,582,780,120.00        | 0.00                            | 99,491,928,746.00       | 22,577,574,130.06 |
| Grand Total                  |               | 83,857,591,928.89 | 128,933,033,168.19 | 155,730,775,526.00   | 44,351,189,400.00        | 0.00                            | 111,379,586,126.00      | 26,797,742,357.81 |

## RECUURENT EXPENDITURE BY PROGRAMME CLASSIFICATION

| Programme Code                                                                                                 | Programme Description                                                                            | Actual<br>2023           | Actual<br>2024           | Final Budget<br>2024     | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024  | Variance<br>2024        |
|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|---------------------------------|--------------------------|-------------------------|
|                                                                                                                |                                                                                                  | N                        | N                        | N                        | N                        | N                               | N                        | N                       |
| <b>01 - Agriculture</b>                                                                                        |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 0101 - Effective governance of the Agriculture Sector                                                          |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 010101                                                                                                         | Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews       | 269,755,891.06           | 298,355,418.98           | 378,007,360.00           | 137,999,600.00           | 0.00                            | 240,007,760.00           | 79,651,941.02           |
| 0102 - Development of the livestock value chain                                                                |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 010201                                                                                                         | Ruminant (Cattle, Sheep & Goats) Production and Marketing                                        | 636,554,448.39           | 580,566,791.08           | 836,894,700.00           | 250,052,000.00           | 0.00                            | 586,842,700.00           | 256,327,908.92          |
| 0103 - Enhancement of food production and productivity                                                         |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 010303                                                                                                         | Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.) | 107,296,495.34           | 99,057,859.42            | 146,322,040.00           | 43,306,000.00            | 0.00                            | 103,016,040.00           | 47,264,180.58           |
| 0104 - Reduction of post-harvest losses                                                                        |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 010401                                                                                                         | Modern technology for post-harvest storage and value addition                                    | 78,311,137.30            | 65,103,162.95            | 112,567,680.00           | 31,267,040.00            | 0.00                            | 81,300,640.00            | 47,464,517.05           |
| <b>01 - Agriculture Total</b>                                                                                  |                                                                                                  | <b>1,091,917,972.08</b>  | <b>1,043,083,232.43</b>  | <b>1,473,791,780.00</b>  | <b>462,624,640.00</b>    | <b>0.00</b>                     | <b>1,011,167,140.00</b>  | <b>430,708,547.57</b>   |
|                                                                                                                |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| <b>03 - Poverty Alleviation</b>                                                                                |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 0310 - Poverty Alleviation - General                                                                           |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 031001                                                                                                         | Poverty Alleviation - General                                                                    | 170,448,160.52           | 241,588,266.66           | 846,235,320.00           | 186,991,800.00           | 0.00                            | 659,243,520.00           | 604,647,053.34          |
| <b>03 - Poverty Alleviation Total</b>                                                                          |                                                                                                  | <b>170,448,160.52</b>    | <b>241,588,266.66</b>    | <b>846,235,320.00</b>    | <b>186,991,800.00</b>    | <b>0.00</b>                     | <b>659,243,520.00</b>    | <b>604,647,053.34</b>   |
|                                                                                                                |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| <b>04 - Health</b>                                                                                             |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 0401 - Effective governance of the health system                                                               |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 040101                                                                                                         | Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews       | 281,069,360.84           | 368,737,474.75           | 403,356,420.00           | 150,344,300.00           | 0.00                            | 253,012,120.00           | 34,618,945.25           |
| 0402 - Community engagement and participation in health                                                        |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 040201                                                                                                         | Community interventions                                                                          | 74,092,979.62            | 92,642,709.69            | 146,464,680.00           | 44,570,880.00            | 0.00                            | 101,893,800.00           | 53,821,970.31           |
| 0403 - Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens              |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 040304                                                                                                         | Communicable diseases                                                                            | 0.00                     | 32,181,467.48            | 57,059,140.00            | 14,179,000.00            | 0.00                            | 42,880,140.00            | 24,877,672.52           |
| 0405 - Provision of adequate and modern health infrastructure for health services delivery                     |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 040501                                                                                                         | Functional health facilities                                                                     | 5,243,704,290.60         | 5,599,530,665.58         | 6,109,942,060.00         | 1,660,593,900.00         | 0.00                            | 4,449,348,160.00         | 510,411,394.42          |
| 0406 - Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 040601                                                                                                         | Sustainable drug supply                                                                          | 60,487,551.49            | 66,821,854.80            | 85,670,820.00            | 8,103,700.00             | 0.00                            | 77,567,120.00            | 18,848,965.20           |
| 0409 - Provision of universal health coverage and financial risk protection for citizens                       |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 040901                                                                                                         | Mobilising equity contributions and vulnerable group funds                                       | 2,282,351.83             | 9,521,988.76             | 156,145,800.00           | (1,000,755,000.00)       | 0.00                            | 1,156,900,800.00         | 146,623,811.24          |
| 0410 - Health Sector Expenditures Not Elsewhere Classified                                                     |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 041001                                                                                                         | Health Not Elsewhere Classified                                                                  | 2,896,315.20             | 3,445,080.00             | 4,484,600.00             | 2,038,200.00             | 0.00                            | 2,446,400.00             | 1,039,520.00            |
| <b>04 - Health Total</b>                                                                                       |                                                                                                  | <b>5,664,532,849.57</b>  | <b>6,172,881,241.05</b>  | <b>6,963,123,520.00</b>  | <b>879,074,980.00</b>    | <b>0.00</b>                     | <b>6,084,048,540.00</b>  | <b>790,242,278.95</b>   |
|                                                                                                                |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| <b>05 - Education</b>                                                                                          |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 0501 - Effective governance of the education system                                                            |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 050101                                                                                                         | Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews       | 12,174,347,884.93        | 15,378,481,308.09        | 16,775,748,080.00        | 4,541,186,200.00         | 0.00                            | 12,234,561,880.00        | 1,397,266,771.91        |
| 0502 - Increase in access, retention, and completion rate at all levels                                        |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 050205                                                                                                         | Parental and community support                                                                   | 144,899,575.72           | 31,981,330.58            | 39,815,060.00            | 15,648,740.00            | 0.00                            | 24,166,320.00            | 7,833,729.42            |
| 0503 - Equity and inclusiveness in the provision of educational services                                       |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 050301                                                                                                         | Inclusive Education                                                                              | 124,701,765.42           | 135,950,533.80           | 186,658,080.00           | 56,227,460.00            | 0.00                            | 130,430,620.00           | 50,707,546.21           |
| 0505 - Adequate infrastructure at all levels                                                                   |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 050503                                                                                                         | Libraries and laboratories                                                                       | 171,530,161.29           | 192,758,411.18           | 220,288,020.00           | 80,173,200.00            | 0.00                            | 140,114,820.00           | 27,529,608.82           |
| 0510 - Education Sector Expenditures Not Elsewhere Classified                                                  |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |
| 051001                                                                                                         | Education Not Elsewhere Classified                                                               | 6,673,101,161.54         | 9,207,521,810.04         | 13,360,036,080.00        | 1,542,313,280.00         | 0.00                            | 11,817,722,800.00        | 4,152,514,269.96        |
| <b>05 - Education Total</b>                                                                                    |                                                                                                  | <b>19,288,580,548.89</b> | <b>24,946,693,393.69</b> | <b>30,582,545,320.00</b> | <b>6,235,548,880.00</b>  | <b>0.00</b>                     | <b>24,346,996,440.00</b> | <b>5,635,851,926.32</b> |
|                                                                                                                |                                                                                                  |                          |                          |                          |                          |                                 |                          |                         |

## RECUURENT EXPENDITURE BY PROGRAMME CLASSIFICATION

| Programme Code                                            | Programme Description                              | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|-----------------------------------------------------------|----------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                                           |                                                    | N                 | N                 | N                    | N                        | N                               | N                       | N                 |
| 06 - Housing and Urban Development                        |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 0610 - Housing and Urban Development - General            |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 061001                                                    | Housing and Urban Development - General            | 376,843,156.55    | 409,140,072.99    | 557,824,640.00       | 146,991,520.00           | 0.00                            | 410,833,120.00          | 148,684,567.01    |
| 06 - Housing and Urban Development Total                  |                                                    | 376,843,156.55    | 409,140,072.99    | 557,824,640.00       | 146,991,520.00           | 0.00                            | 410,833,120.00          | 148,684,567.01    |
| 07 - Gender                                               |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 0710 - Gender - General                                   |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 071001                                                    | Gender - General                                   | 174,848,478.55    | 262,920,314.22    | 424,796,740.00       | 95,005,140.00            | 0.00                            | 329,791,600.00          | 161,876,425.78    |
| 07 - Gender Total                                         |                                                    | 174,848,478.55    | 262,920,314.22    | 424,796,740.00       | 95,005,140.00            | 0.00                            | 329,791,600.00          | 161,876,425.78    |
| 08 - Youth                                                |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 0810 - Youth - General                                    |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 081001                                                    | Youth - General                                    | 380,299,201.91    | 458,543,902.17    | 657,611,080.00       | 158,491,220.00           | 0.00                            | 499,119,860.00          | 199,067,177.83    |
| 08 - Youth Total                                          |                                                    | 380,299,201.91    | 458,543,902.17    | 657,611,080.00       | 158,491,220.00           | 0.00                            | 499,119,860.00          | 199,067,177.83    |
| 09 - Environmental Improvement                            |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 0910 - Environmental Improvement - General                |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 091001                                                    | Environmental Improvement - General                | 424,361,074.38    | 483,432,092.20    | 644,876,140.00       | 257,768,000.00           | 0.00                            | 387,108,140.00          | 161,444,047.81    |
| 09 - Environmental Improvement Total                      |                                                    | 424,361,074.38    | 483,432,092.20    | 644,876,140.00       | 257,768,000.00           | 0.00                            | 387,108,140.00          | 161,444,047.81    |
| 10 - Water Resources and Rural Development                |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 1010 - Water Resources and Rural Deve - General           |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 101001                                                    | Water Resources and Rural Deve - General           | 655,052,654.51    | 999,483,991.28    | 1,211,754,960.00     | 598,546,280.00           | 0.00                            | 613,208,680.00          | 212,270,968.72    |
| 10 - Water Resources and Rural Development Total          |                                                    | 655,052,654.51    | 999,483,991.28    | 1,211,754,960.00     | 598,546,280.00           | 0.00                            | 613,208,680.00          | 212,270,968.72    |
| 11 - Information Communication and Technology             |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 1110 - Information Communication and Technology - General |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 111001                                                    | Information Communication and Technology - General | 706,404,048.71    | 993,762,693.01    | 2,180,254,140.00     | 282,888,000.00           | 0.00                            | 1,897,366,140.00        | 1,186,491,446.99  |
| 11 - Information Communication and Technology Total       |                                                    | 706,404,048.71    | 993,762,693.01    | 2,180,254,140.00     | 282,888,000.00           | 0.00                            | 1,897,366,140.00        | 1,186,491,446.99  |
| 12 - Growing the Private Sector                           |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 1210 - Growing the Private Sector - General               |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 121001                                                    | Growing the Private Sector - General               | 169,641,533.35    | 248,639,285.96    | 301,934,480.00       | 66,367,960.00            | 0.00                            | 235,566,520.00          | 53,295,194.04     |
| 12 - Growing the Private Sector Total                     |                                                    | 169,641,533.35    | 248,639,285.96    | 301,934,480.00       | 66,367,960.00            | 0.00                            | 235,566,520.00          | 53,295,194.04     |
| 13 - Reform of Government and Governance                  |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 1310 - Reform of Government and Governance - General      |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 131001                                                    | Reform of Government and Governance - General      | 54,533,805,529.10 | 90,753,009,033.45 | 107,390,506,006.00   | 36,148,422,820.00        | 0.00                            | 71,242,083,186.00       | 16,637,496,972.55 |
| 13 - Reform of Government and Governance Total            |                                                    | 54,533,805,529.10 | 90,753,009,033.45 | 107,390,506,006.00   | 36,148,422,820.00        | 0.00                            | 71,242,083,186.00       | 16,637,496,972.55 |
| 14 - Power                                                |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 1410 - Power - General                                    |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 141001                                                    | Power - General                                    | 6,460,457.09      | 6,829,616.38      | 11,793,240.00        | 1,901,040.00             | 0.00                            | 9,892,200.00            | 4,963,623.62      |
| 14 - Power Total                                          |                                                    | 6,460,457.09      | 6,829,616.38      | 11,793,240.00        | 1,901,040.00             | 0.00                            | 9,892,200.00            | 4,963,623.62      |
| 17 - Road                                                 |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 1710 - Road - General                                     |                                                    |                   |                   |                      |                          |                                 |                         |                   |
| 171001                                                    | Road - General                                     | 200,434,285.15    | 1,898,961,754.41  | 2,468,296,740.00     | (1,175,796,100.00)       | 0.00                            | 3,644,092,840.00        | 569,334,985.60    |
| 17 - Road Total                                           |                                                    | 200,434,285.15    | 1,898,961,754.41  | 2,468,296,740.00     | (1,175,796,100.00)       | 0.00                            | 3,644,092,840.00        | 569,334,985.60    |

## RECUURENT EXPENDITURE BY PROGRAMME CLASSIFICATION

| Programme Code                              | Programme Description                               | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|---------------------------------------------|-----------------------------------------------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                             |                                                     | <b>₦</b>          | <b>₦</b>           | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>          |
|                                             |                                                     |                   |                    |                      |                          |                                 |                         |                   |
| 21 - Oil and Gas Infrastructure             |                                                     |                   |                    |                      |                          |                                 |                         |                   |
| 2110 - Oil and Gas Infrastructure - General |                                                     |                   |                    |                      |                          |                                 |                         |                   |
| 211001                                      | Solid Mineral, Oil and Gas Infrastructure - General | 13,961,978.56     | 14,064,278.30      | 15,431,420.00        | 6,363,220.00             | 0.00                            | 9,068,200.00            | 1,367,141.70      |
| 21 - Oil and Gas Infrastructure Total       |                                                     | 13,961,978.56     | 14,064,278.30      | 15,431,420.00        | 6,363,220.00             | 0.00                            | 9,068,200.00            | 1,367,141.70      |
|                                             |                                                     |                   |                    |                      |                          |                                 |                         |                   |
| Grand Total                                 |                                                     | 83,857,591,928.89 | 128,933,033,168.19 | 155,730,775,526.00   | 44,351,189,400.00        | 0.00                            | 111,379,586,126.00      | 26,797,742,357.81 |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                        | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|---------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                             | <b>₦</b>       | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 01 - Administration Sector                      |                                             |                |                  |                      |                          |                                 |                         |                  |
| 01100000000 - Governor's Office                 |                                             |                |                  |                      |                          |                                 |                         |                  |
| 011100100100 - Office of the Governor           |                                             |                |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                             |                                             |                |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                   |                                             |                |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                     |                                             |                |                  |                      |                          |                                 |                         |                  |
| 21010101                                        | Basic-Salary                                | 45,430,304.12  | 57,120,524.46    | 63,625,100.00        | 22,530,000.00            | 0.00                            | 41,095,100.00           | 6,504,575.54     |
| 21010103                                        | Consolidated Revenue Fund Charge - Salaries | 530,157,985.01 | 45,755,186.55    | 45,977,800.00        | 45,117,800.00            | 0.00                            | 860,000.00              | 222,613.45       |
| 210101 - SALARIES AND WAGES Total               |                                             | 575,588,289.13 | 102,875,711.01   | 109,602,900.00       | 67,647,800.00            | 0.00                            | 41,955,100.00           | 6,727,188.99     |
| 2101 - SALARY Total                             |                                             | 575,588,289.13 | 102,875,711.01   | 109,602,900.00       | 67,647,800.00            | 0.00                            | 41,955,100.00           | 6,727,188.99     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                             |                |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                             |                |                  |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                      | 10,394,456.50  | 13,069,181.81    | 14,614,900.00        | 5,154,900.00             | 0.00                            | 9,460,000.00            | 1,545,718.19     |
| 21020103                                        | Transport Allowance                         | 6,253,709.77   | 7,951,405.26     | 7,983,500.00         | 6,263,500.00             | 0.00                            | 1,720,000.00            | 32,094.74        |
| 21020104                                        | Meal Subsidy                                | 1,383,525.78   | 1,759,804.03     | 8,409,600.00         | 669,600.00               | 0.00                            | 7,740,000.00            | 6,649,795.97     |
| 21020105                                        | Utility Allowance                           | 2,881,092.65   | 3,703,467.87     | 5,992,560.00         | 1,403,600.00             | 0.00                            | 4,588,960.00            | 2,289,092.13     |
| 21020107                                        | Leave Allowance                             | 4,477,547.00   | 5,578,116.10     | 7,660,700.00         | 2,178,200.00             | 0.00                            | 5,482,500.00            | 2,082,583.90     |
| 21020135                                        | Furniture Allowance                         | 793,354.82     | 1,471,602.88     | 8,275,900.00         | 535,900.00               | 0.00                            | 7,740,000.00            | 6,804,297.12     |
| 21020145                                        | Other Allowances and Benefits               | 7,870,000.00   | 1,560,000.00     | 2,853,440.00         | 1,560,000.00             | 0.00                            | 1,293,440.00            | 1,293,440.00     |
| 210201 - ALLOWANCES Total                       |                                             | 34,053,686.52  | 35,093,577.95    | 55,790,600.00        | 17,765,700.00            | 0.00                            | 38,024,900.00           | 20,697,022.05    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                             | 34,053,686.52  | 35,093,577.95    | 55,790,600.00        | 17,765,700.00            | 0.00                            | 38,024,900.00           | 20,697,022.05    |
| 21 - PERSONNEL COST Total                       |                                             | 609,641,975.65 | 137,969,288.96   | 165,393,500.00       | 85,413,500.00            | 0.00                            | 79,980,000.00           | 27,424,211.04    |
| 22 - OTHER RECURRENT COSTS                      |                                             |                |                  |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                             |                |                  |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                             |                |                  |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training          | 85,325,385.00  | 84,439,150.00    | 164,000,000.00       | 4,000,000.00             | 0.00                            | 160,000,000.00          | 79,560,850.00    |
| 22020102                                        | Local Travel & Transport: Others            | 284,844,974.00 | 1,005,974,982.05 | 1,010,434,800.00     | 530,434,800.00           | 0.00                            | 480,000,000.00          | 4,459,817.95     |
| 22020103                                        | International Travel & Transport: Training  | 22,158,360.00  | 163,417,300.00   | 164,311,500.00       | 100,311,500.00           | 0.00                            | 64,000,000.00           | 894,200.00       |
| 22020105                                        | Hotel Accommodation - Local                 | 279,584,543.20 | 611,690,902.56   | 614,807,900.00       | 214,807,900.00           | 0.00                            | 400,000,000.00          | 3,116,997.44     |
| 22020107                                        | Hotel Accommodation - Local Training        | 27,691,869.30  | 40,050,000.00    | 50,000,000.00        | (30,000,000.00)          | 0.00                            | 80,000,000.00           | 9,950,000.00     |
| 22020109                                        | Per-Diem/Estacodes                          | 7,356,255.00   | 0.00             | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 12,000,000.00    |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                             | 706,961,386.50 | 1,905,572,334.61 | 2,015,554,200.00     | 819,554,200.00           | 0.00                            | 1,196,000,000.00        | 109,981,865.39   |
| 220202 - UTILITIES - GENERAL                    |                                             |                |                  |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                         | 0.00           | 0.00             | 2,786,400.00         | 0.00                     | 0.00                            | 2,786,400.00            | 2,786,400.00     |
| 22020202                                        | Telephone Charges                           | 6,875,000.00   | 5,466,000.00     | 5,470,700.00         | 1,470,700.00             | 0.00                            | 4,000,000.00            | 4,700.00         |
| 22020203                                        | Internet Access Charges                     | 0.00           | 2,000,000.00     | 30,000,000.00        | (10,000,000.00)          | 0.00                            | 40,000,000.00           | 28,000,000.00    |
| 22020204                                        | Satellite Broadcasting Access Charges       | 1,500,000.00   | 36,459,000.00    | 60,000,000.00        | 20,000,000.00            | 0.00                            | 40,000,000.00           | 23,541,000.00    |
| 22020207                                        | Leased Communication Lines(s)               | 0.00           | 3,461,000.00     | 5,500,000.00         | 1,500,000.00             | 0.00                            | 4,000,000.00            | 2,039,000.00     |
| 22020209                                        | Other Utility Charges                       | 2,230,000.00   | 6,008,500.00     | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 1,991,500.00     |
| 220202 - UTILITIES - GENERAL Total              |                                             | 10,605,000.00  | 53,394,500.00    | 111,757,100.00       | 12,970,700.00            | 0.00                            | 98,786,400.00           | 58,362,600.00    |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                             |                |                  |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables    | 1,590,000.00   | 6,250,000.00     | 8,400,000.00         | 0.00                     | 0.00                            | 8,400,000.00            | 2,150,000.00     |
| 22020304                                        | Magazines & Periodicals                     | 2,000,000.00   | 2,000,000.00     | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 6,000,000.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020305                                                    | Printing of Non Security Documents               | 620,000.00     | 2,800,000.00     | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 2,800,000.00     |
| 22020306                                                    | Printing of Security Documents                   | 3,650,900.00   | 1,165,500.00     | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 1,234,500.00     |
| 22020307                                                    | Drugs/Laboratory/Medical Supplies                | 0.00           | 19,950,000.00    | 20,069,500.00        | 12,069,500.00            | 0.00                            | 8,000,000.00            | 119,500.00       |
| 22020310                                                    | Teaching Aids/Instruction Materials              | 0.00           | 450,000.00       | 900,000.00           | 100,000.00               | 0.00                            | 800,000.00              | 450,000.00       |
| 22020311                                                    | Food Stuff/Catering Materials Supplies           | 8,480,000.00   | 21,350,000.00    | 31,000,000.00        | 15,000,000.00            | 0.00                            | 16,000,000.00           | 9,650,000.00     |
| 22020312                                                    | Other Materials and Supplies                     | 59,330,900.00  | 368,223,212.05   | 370,205,500.00       | 250,205,500.00           | 0.00                            | 120,000,000.00          | 1,982,287.95     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 75,671,800.00  | 422,188,712.05   | 446,575,000.00       | 277,375,000.00           | 0.00                            | 169,200,000.00          | 24,386,287.95    |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                  |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 10,533,100.00  | 117,916,100.00   | 118,495,300.00       | 38,495,300.00            | 0.00                            | 80,000,000.00           | 579,200.00       |
| 22020402                                                    | Maintenance of Office Furniture                  | 240,000.00     | 10,000,000.00    | 10,020,000.00        | 2,020,000.00             | 0.00                            | 8,000,000.00            | 20,000.00        |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 4,822,150.00   | 12,124,600.00    | 12,193,900.00        | 6,993,900.00             | 0.00                            | 5,200,000.00            | 69,300.00        |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 11,211,800.00  | 29,549,750.00    | 29,685,300.00        | 13,685,300.00            | 0.00                            | 16,000,000.00           | 135,550.00       |
| 22020405                                                    | Maintenance of Plants/Generators                 | 25,023,120.00  | 38,965,328.00    | 70,000,000.00        | (10,000,000.00)          | 0.00                            | 80,000,000.00           | 31,034,672.00    |
| 22020406                                                    | Other Maintenance Services                       | 23,810,500.00  | 44,958,513.00    | 80,000,000.00        | 0.00                     | 0.00                            | 80,000,000.00           | 35,041,487.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 75,640,670.00  | 253,514,291.00   | 320,394,500.00       | 51,194,500.00            | 0.00                            | 269,200,000.00          | 66,880,209.00    |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                  |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 3,945,600.00   | 19,868,515.82    | 19,957,300.00        | 11,957,300.00            | 0.00                            | 8,000,000.00            | 88,784.18        |
| 22020502                                                    | International Training                           | 0.00           | 5,090,000.00     | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 6,910,000.00     |
| 22020503                                                    | Other Trainings                                  | 2,010,000.00   | 3,440,000.00     | 3,454,400.00         | 1,454,400.00             | 0.00                            | 2,000,000.00            | 14,400.00        |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 5,955,600.00   | 28,398,515.82    | 35,411,700.00        | 13,411,700.00            | 0.00                            | 22,000,000.00           | 7,013,184.18     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                  |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 262,825,650.00 | 756,091,896.80   | 756,652,900.00       | 356,652,900.00           | 0.00                            | 400,000,000.00          | 561,003.20       |
| 22020603                                                    | Residential Rent                                 | 400,000.00     | 0.00             | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020604                                                    | Security Vote (Including Operations)             | 70,345,420.00  | 1,675,690,417.00 | 1,688,547,400.00     | 1,448,547,400.00         | 0.00                            | 240,000,000.00          | 12,856,983.00    |
| 22020605                                                    | Cleaning & Fumigation Services                   | 27,319,075.00  | 45,285,342.92    | 80,000,000.00        | 0.00                     | 0.00                            | 80,000,000.00           | 34,714,657.08    |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 360,890,145.00 | 2,477,067,656.72 | 2,526,400,300.00     | 1,805,200,300.00         | 0.00                            | 721,200,000.00          | 49,332,643.28    |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                  |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 2,400,000.00   | 1,290,000.00     | 1,920,000.00         | 0.00                     | 0.00                            | 1,920,000.00            | 630,000.00       |
| 22020702                                                    | Information Technology/Statistical Consulting    | 5,000,000.00   | 0.00             | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020703                                                    | Legal Services                                   | 0.00           | 300,000.00       | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 100,000.00       |
| 22020706                                                    | Surveying Services                               | 0.00           | 240,000.00       | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 160,000.00       |
| 22020709                                                    | Other Consulting Services                        | 0.00           | 50,000.00        | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,550,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 7,400,000.00   | 1,880,000.00     | 8,320,000.00         | 0.00                     | 0.00                            | 8,320,000.00            | 6,440,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                  |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 349,975,192.70 | 569,869,768.26   | 570,968,500.00       | 10,968,500.00            | 0.00                            | 560,000,000.00          | 1,098,731.74     |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 1,482,000.00   | 2,818,000.00     | 5,636,000.00         | 36,000.00                | 0.00                            | 5,600,000.00            | 2,818,000.00     |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 0.00           | 63,403,000.00    | 93,000,000.00        | 13,000,000.00            | 0.00                            | 80,000,000.00           | 29,597,000.00    |
| 22020806                                                    | Cooking Gas/Fuel Cost                            | 0.00           | 0.00             | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 351,457,192.70 | 636,090,768.26   | 670,404,500.00       | 24,004,500.00            | 0.00                            | 646,400,000.00          | 34,313,731.74    |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                  |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 12,384,569.06  | 50,858,312.18    | 51,246,900.00        | 39,246,900.00            | 0.00                            | 12,000,000.00           | 388,587.82       |
| 22020902                                                    | Insurance Premium                                | 0.00           | 2,160,000.00     | 4,800,000.00         | 4,000,000.00             | 0.00                            | 800,000.00              | 2,640,000.00     |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 12,384,569.06  | 53,018,312.18    | 56,046,900.00        | 43,246,900.00            | 0.00                            | 12,800,000.00           | 3,028,587.82     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                          | Economic Description                        | Actual<br>2023          | Actual<br>2024          | Final Budget<br>2024    | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024      |
|--------------------------------------------------------|---------------------------------------------|-------------------------|-------------------------|-------------------------|--------------------------|---------------------------------|-------------------------|-----------------------|
|                                                        |                                             | <b>₦</b>                | <b>₦</b>                | <b>₦</b>                | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>              |
| <b>220210 - MISCELLANEOUS EXPENSES GENERAL</b>         |                                             |                         |                         |                         |                          |                                 |                         |                       |
| 22021001                                               | Refreshment & Meals                         | 8,551,580.00            | 19,188,770.00           | 19,270,700.00           | 11,270,700.00            | 0.00                            | 8,000,000.00            | 81,930.00             |
| 22021002                                               | Honorarium & Sitting Allowance              | 3,336,253.00            | 20,951,000.00           | 28,700,000.00           | 12,700,000.00            | 0.00                            | 16,000,000.00           | 7,749,000.00          |
| 22021003                                               | Publicity & Advertisements                  | 17,279,438.00           | 347,245,933.94          | 349,898,400.00          | 269,898,400.00           | 0.00                            | 80,000,000.00           | 2,652,466.06          |
| 22021004                                               | Medical Expenses-Local                      | 9,849,100.00            | 52,898,200.00           | 53,267,200.00           | 37,267,200.00            | 0.00                            | 16,000,000.00           | 369,000.00            |
| 22021006                                               | Postages & Courier Services                 | 0.00                    | 3,550,000.00            | 5,700,000.00            | 1,700,000.00             | 0.00                            | 4,000,000.00            | 2,150,000.00          |
| 22021007                                               | Welfare Packages                            | 10,000,000.00           | 428,944,137.00          | 431,173,600.00          | 351,173,600.00           | 0.00                            | 80,000,000.00           | 2,229,463.00          |
| 22021008                                               | Subscription to Professional Bodies         | 2,600,000.00            | 2,000,000.00            | 2,400,000.00            | 0.00                     | 0.00                            | 2,400,000.00            | 400,000.00            |
| 22021009                                               | Sporting Activities                         | 0.00                    | 15,318,200.00           | 15,391,400.00           | 7,391,400.00             | 0.00                            | 8,000,000.00            | 73,200.00             |
| 22021021                                               | Special Days/Celebrations                   | 0.00                    | 16,885,000.00           | 20,000,000.00           | 4,000,000.00             | 0.00                            | 16,000,000.00           | 3,115,000.00          |
| 22021025                                               | Other Miscellaneous Expenses                | 1,701,222,794.11        | 280,373,779.66          | 281,957,600.00          | 209,957,600.00           | 0.00                            | 72,000,000.00           | 1,583,820.34          |
| <b>220210 - MISCELLANEOUS EXPENSES GENERAL Total</b>   |                                             | <b>1,752,839,165.11</b> | <b>1,187,355,020.60</b> | <b>1,207,758,900.00</b> | <b>905,358,900.00</b>    | <b>0.00</b>                     | <b>302,400,000.00</b>   | <b>20,403,879.40</b>  |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>2202 - OVERHEAD COST Total</b>                      |                                             | <b>3,359,805,528.37</b> | <b>7,018,480,111.24</b> | <b>7,398,623,100.00</b> | <b>3,952,316,700.00</b>  | <b>0.00</b>                     | <b>3,446,306,400.00</b> | <b>380,142,988.76</b> |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>22 - OTHER RECURRENT COSTS Total</b>                |                                             | <b>3,359,805,528.37</b> | <b>7,018,480,111.24</b> | <b>7,398,623,100.00</b> | <b>3,952,316,700.00</b>  | <b>0.00</b>                     | <b>3,446,306,400.00</b> | <b>380,142,988.76</b> |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>011100100100 - Office of the Governor Total</b>     |                                             | <b>3,969,447,504.02</b> | <b>7,156,449,400.20</b> | <b>7,564,016,600.00</b> | <b>4,037,730,200.00</b>  | <b>0.00</b>                     | <b>3,526,286,400.00</b> | <b>407,567,199.80</b> |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>011100100200 - Office of the Deputy Governor</b>    |                                             |                         |                         |                         |                          |                                 |                         |                       |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>21 - PERSONNEL COST</b>                             |                                             |                         |                         |                         |                          |                                 |                         |                       |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>2101 - SALARY</b>                                   |                                             |                         |                         |                         |                          |                                 |                         |                       |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>210101 - SALARIES AND WAGES</b>                     |                                             |                         |                         |                         |                          |                                 |                         |                       |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| 21010101                                               | Basic-Salary                                | 5,640,485.40            | 6,947,325.63            | 16,548,480.00           | 2,820,300.00             | 0.00                            | 13,728,180.00           | 9,601,154.37          |
| 21010103                                               | Consolidated Revenue Fund Charge - Salaries | 21,235,131.75           | 18,494,688.37           | 18,597,700.00           | 17,737,700.00            | 0.00                            | 860,000.00              | 103,011.63            |
| <b>210101 - SALARIES AND WAGES Total</b>               |                                             | <b>26,875,617.15</b>    | <b>25,442,014.00</b>    | <b>35,146,180.00</b>    | <b>20,558,000.00</b>     | <b>0.00</b>                     | <b>14,588,180.00</b>    | <b>9,704,166.00</b>   |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>2101 - SALARY Total</b>                             |                                             | <b>26,875,617.15</b>    | <b>25,442,014.00</b>    | <b>35,146,180.00</b>    | <b>20,558,000.00</b>     | <b>0.00</b>                     | <b>14,588,180.00</b>    | <b>9,704,166.00</b>   |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>2102 - ALLOWANCES AND SOCIAL CONTRIBUTION</b>       |                                             |                         |                         |                         |                          |                                 |                         |                       |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>210201 - ALLOWANCES</b>                             |                                             |                         |                         |                         |                          |                                 |                         |                       |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| 21020102                                               | Housing/Rent Allowance                      | 1,290,546.72            | 1,589,550.78            | 4,062,080.00            | 645,300.00               | 0.00                            | 3,416,780.00            | 2,472,529.22          |
| 21020103                                               | Transport Allowance                         | 577,821.00              | 764,856.57              | 2,476,840.00            | 289,000.00               | 0.00                            | 2,187,840.00            | 1,711,983.43          |
| 21020104                                               | Meal Subsidy                                | 124,122.36              | 165,445.41              | 437,920.00              | 62,100.00                | 0.00                            | 375,820.00              | 272,474.59            |
| 21020105                                               | Utility Allowance                           | 293,541.96              | 389,486.55              | 950,900.00              | 146,800.00               | 0.00                            | 804,100.00              | 561,413.45            |
| 21020107                                               | Leave Allowance                             | 559,104.00              | 691,024.20              | 1,481,020.00            | 279,600.00               | 0.00                            | 1,201,420.00            | 789,995.80            |
| 21020111                                               | Clinical Allowance                          | 0.00                    | 0.00                    | 0.00                    | (107,500.00)             | 0.00                            | 107,500.00              | 0.00                  |
| 21020121                                               | Wieghing Allowance                          | 138,461.28              | 138,461.28              | 188,840.00              | 69,300.00                | 0.00                            | 119,540.00              | 50,378.72             |
| 21020135                                               | Furniture Allowance                         | 628,853.64              | 760,596.27              | 883,820.00              | 314,500.00               | 0.00                            | 569,320.00              | 123,223.73            |
| 21020145                                               | Other Allowances and Benefits               | 850,000.00              | 170,000.00              | 1,030,000.00            | 170,000.00               | 0.00                            | 860,000.00              | 860,000.00            |
| <b>210201 - ALLOWANCES Total</b>                       |                                             | <b>4,462,450.96</b>     | <b>4,669,421.06</b>     | <b>11,511,420.00</b>    | <b>1,869,100.00</b>      | <b>0.00</b>                     | <b>9,642,320.00</b>     | <b>6,841,998.94</b>   |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total</b> |                                             | <b>4,462,450.96</b>     | <b>4,669,421.06</b>     | <b>11,511,420.00</b>    | <b>1,869,100.00</b>      | <b>0.00</b>                     | <b>9,642,320.00</b>     | <b>6,841,998.94</b>   |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>21 - PERSONNEL COST Total</b>                       |                                             | <b>31,338,068.11</b>    | <b>30,111,435.06</b>    | <b>46,657,600.00</b>    | <b>22,427,100.00</b>     | <b>0.00</b>                     | <b>24,230,500.00</b>    | <b>16,546,164.94</b>  |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>22 - OTHER RECURRENT COSTS</b>                      |                                             |                         |                         |                         |                          |                                 |                         |                       |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>2202 - OVERHEAD COST</b>                            |                                             |                         |                         |                         |                          |                                 |                         |                       |
|                                                        |                                             |                         |                         |                         |                          |                                 |                         |                       |
| <b>220201 - TRAVEL &amp; TRANSPORT - GENERAL</b>       |                                             |                         |                         |                         |                          |                                 |                         |                       |
| 22020101                                               | Local Travel & Transport: Training          | 5,763,000.00            | 28,224,664.00           | 34,500,000.00           | 6,500,000.00             | 0.00                            | 28,000,000.00           | 6,275,336.00          |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020102                                                    | Local Travel & Transport: Others                 | 25,845,836.00  | 43,733,349.00  | 45,000,000.00        | 7,400,000.00             | 0.00                            | 37,600,000.00           | 1,266,651.00     |
| 22020103                                                    | International Travel & Transport: Training       | 200,000.00     | 48,033,854.00  | 48,297,200.00        | 16,297,200.00            | 0.00                            | 32,000,000.00           | 263,346.00       |
| 22020105                                                    | Hotel Accommodation - Local                      | 1,615,300.00   | 0.00           | 9,000,000.00         | (17,400,000.00)          | 0.00                            | 26,400,000.00           | 9,000,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                 |                                                  | 33,424,136.00  | 119,991,867.00 | 136,797,200.00       | 12,797,200.00            | 0.00                            | 124,000,000.00          | 16,805,333.00    |
| 220202 - UTILITIES - GENERAL                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                    | Electricity Charges                              | 0.00           | 59,700.00      | 700,000.00           | (1,700,000.00)           | 0.00                            | 2,400,000.00            | 640,300.00       |
| 22020202                                                    | Telephone Charges                                | 0.00           | 133,600.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 666,400.00       |
| 22020204                                                    | Satellite Broadcasting Access Charges            | 1,137,600.00   | 2,279,900.00   | 3,300,000.00         | 1,700,000.00             | 0.00                            | 1,600,000.00            | 1,020,100.00     |
| 22020209                                                    | Other Utility Charges                            | 58,000.00      | 216,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 584,000.00       |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 1,195,600.00   | 2,689,200.00   | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 2,910,800.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 773,100.00     | 1,728,300.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 2,271,700.00     |
| 22020305                                                    | Printing of Non Security Documents               | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020306                                                    | Printing of Security Documents                   | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020307                                                    | Drugs/Laboratory/Medical Supplies                | 97,800.00      | 3,511,350.00   | 4,300,000.00         | 300,000.00               | 0.00                            | 4,000,000.00            | 788,650.00       |
| 22020309                                                    | UniForms & Other Clothing                        | 0.00           | 0.00           | 200,000.00           | (1,000,000.00)           | 0.00                            | 1,200,000.00            | 200,000.00       |
| 22020312                                                    | Other Materials and Supplies                     | 60,000.00      | 787,750.00     | 1,800,000.00         | 1,000,000.00             | 0.00                            | 800,000.00              | 1,012,250.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 930,900.00     | 6,027,400.00   | 11,900,000.00        | 300,000.00               | 0.00                            | 11,600,000.00           | 5,872,600.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 6,860,500.00   | 20,231,624.00  | 34,000,000.00        | 10,000,000.00            | 0.00                            | 24,000,000.00           | 13,768,376.00    |
| 22020402                                                    | Maintenance of Office Furniture                  | 250,000.00     | 2,415,000.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 1,585,000.00     |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 1,135,885.00   | 4,755,850.00   | 7,200,000.00         | 0.00                     | 0.00                            | 7,200,000.00            | 2,444,150.00     |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 842,050.00     | 794,900.00     | 1,600,000.00         | 800,000.00               | 0.00                            | 800,000.00              | 805,100.00       |
| 22020405                                                    | Maintenance of Plants/Generators                 | 302,000.00     | 3,530,325.00   | 3,533,700.00         | 333,700.00               | 0.00                            | 3,200,000.00            | 3,375.00         |
| 22020406                                                    | Other Maintenance Services                       | 1,564,500.00   | 4,390,293.36   | 7,000,000.00         | 3,800,000.00             | 0.00                            | 3,200,000.00            | 2,609,706.64     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 10,954,935.00  | 36,117,992.36  | 57,333,700.00        | 14,933,700.00            | 0.00                            | 42,400,000.00           | 21,215,707.64    |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 0.00           | 1,774,900.00   | 11,600,000.00        | (10,000,000.00)          | 0.00                            | 21,600,000.00           | 9,825,100.00     |
| 22020502                                                    | International Training                           | 0.00           | 0.00           | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 0.00           | 1,774,900.00   | 14,000,000.00        | (10,000,000.00)          | 0.00                            | 24,000,000.00           | 12,225,100.00    |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 9,091,100.00   | 134,393,315.83 | 135,627,300.00       | 119,627,300.00           | 0.00                            | 16,000,000.00           | 1,233,984.17     |
| 22020603                                                    | Residential Rent                                 | 0.00           | 0.00           | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 3,200,000.00     |
| 22020604                                                    | Security Vote (Including Operations)             | 4,324,800.00   | 144,085,563.93 | 224,600,000.00       | 215,000,000.00           | 0.00                            | 9,600,000.00            | 80,514,436.07    |
| 22020605                                                    | Cleaning & Fumigation Services                   | 110,000.00     | 4,269,000.00   | 18,400,000.00        | (20,000,000.00)          | 0.00                            | 38,400,000.00           | 14,131,000.00    |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 13,525,900.00  | 282,747,879.76 | 381,827,300.00       | 314,627,300.00           | 0.00                            | 67,200,000.00           | 99,079,420.24    |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020709                                                    | Other Consulting Services                        | 0.00           | 5,208,000.00   | 7,800,000.00         | 3,000,000.00             | 0.00                            | 4,800,000.00            | 2,592,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 0.00           | 5,208,000.00   | 7,800,000.00         | 3,000,000.00             | 0.00                            | 4,800,000.00            | 2,592,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 19,423,400.00  | 32,814,254.00  | 34,000,000.00        | 10,000,000.00            | 0.00                            | 24,000,000.00           | 1,185,746.00     |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 689,000.00     | 6,906,828.00   | 6,915,900.00         | (5,084,100.00)           | 0.00                            | 12,000,000.00           | 9,072.00         |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 22,384,955.74  | 18,402,498.75  | 29,000,000.00        | (7,000,000.00)           | 0.00                            | 36,000,000.00           | 10,597,501.25    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                                | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|-----------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                     | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020806      | Cooking Gas/Fuel Cost                               | 34,800.00      | 19,000.00      | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,581,000.00     |
| 220208        | FUEL & LUBRICANTS - GENERAL Total                   | 42,532,155.74  | 58,142,580.75  | 71,515,900.00        | (2,084,100.00)           | 0.00                            | 73,600,000.00           | 13,373,319.25    |
| 220209        | FINANCIAL CHARGES - GENERAL                         |                |                |                      |                          |                                 |                         |                  |
| 22020901      | Bank Charges (Other Than Interest)                  | 456,982.59     | 749,630.72     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 450,369.28       |
| 220209        | FINANCIAL CHARGES - GENERAL Total                   | 456,982.59     | 749,630.72     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 450,369.28       |
| 220210        | MISCELLANEOUS EXPENSES GENERAL                      |                |                |                      |                          |                                 |                         |                  |
| 22021001      | Refreshment & Meals                                 | 10,336,850.00  | 19,243,151.00  | 24,000,000.00        | 0.00                     | 0.00                            | 24,000,000.00           | 4,756,849.00     |
| 22021004      | Medical Expenses-Local                              | 2,102,400.00   | 7,168,500.00   | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 4,831,500.00     |
| 22021007      | Welfare Packages                                    | 12,931,131.34  | 43,878,722.00  | 80,000,000.00        | 40,000,000.00            | 0.00                            | 40,000,000.00           | 36,121,278.00    |
| 22021008      | Subscription to Professional Bodies                 | 120,000.00     | 0.00           | 2,000,000.00         | (2,000,000.00)           | 0.00                            | 4,000,000.00            | 2,000,000.00     |
| 22021023      | Development Plan Preparation Expenses               | 0.00           | 3,490,000.00   | 5,400,000.00         | 3,000,000.00             | 0.00                            | 2,400,000.00            | 1,910,000.00     |
| 22021025      | Other Miscellaneous Expenses                        | 256,548,464.36 | 261,819,247.50 | 296,200,000.00       | 109,000,000.00           | 0.00                            | 187,200,000.00          | 34,380,752.50    |
| 22021027      | Daily Rated Allowance                               | 7,126,000.00   | 13,548,000.00  | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | 2,452,000.00     |
| 220210        | MISCELLANEOUS EXPENSES GENERAL Total                | 289,164,845.70 | 349,147,620.50 | 435,600,000.00       | 150,000,000.00           | 0.00                            | 285,600,000.00          | 86,452,379.50    |
| 2202          | OVERHEAD COST Total                                 | 392,185,455.03 | 862,597,071.09 | 1,123,574,100.00     | 483,574,100.00           | 0.00                            | 640,000,000.00          | 260,977,028.91   |
| 22            | OTHER RECURRENT COSTS Total                         | 392,185,455.03 | 862,597,071.09 | 1,123,574,100.00     | 483,574,100.00           | 0.00                            | 640,000,000.00          | 260,977,028.91   |
| 011100100200  | Office of the Deputy Governor Total                 | 423,523,523.14 | 892,708,506.15 | 1,170,231,700.00     | 506,001,200.00           | 0.00                            | 664,230,500.00          | 277,523,193.85   |
| 011100500100  | Sustainable Development Goals (Former MDG's Office) |                |                |                      |                          |                                 |                         |                  |
| 22            | OTHER RECURRENT COSTS                               |                |                |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST                                       |                |                |                      |                          |                                 |                         |                  |
| 220201        | TRAVEL & TRANSPORT - GENERAL                        |                |                |                      |                          |                                 |                         |                  |
| 22020101      | Local Travel & Transport: Training                  | 0.00           | 0.00           | 2,080,000.00         | 2,000,000.00             | 0.00                            | 80,000.00               | 2,080,000.00     |
| 22020102      | Local Travel & Transport: Others                    | 125,000.00     | 258,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 142,000.00       |
| 22020105      | Hotel Accommodation - Local                         | 0.00           | 0.00           | 1,400,000.00         | 1,000,000.00             | 0.00                            | 400,000.00              | 1,400,000.00     |
| 220201        | TRAVEL & TRANSPORT - GENERAL Total                  | 125,000.00     | 258,000.00     | 3,880,000.00         | 3,000,000.00             | 0.00                            | 880,000.00              | 3,622,000.00     |
| 220202        | UTILITIES - GENERAL                                 |                |                |                      |                          |                                 |                         |                  |
| 22020201      | Electricity Charges                                 | 0.00           | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 22020202      | Telephone Charges                                   | 0.00           | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 22020203      | Internet Access Charges                             | 0.00           | 18,000.00      | 1,038,000.00         | 1,030,000.00             | 0.00                            | 8,000.00                | 1,020,000.00     |
| 22020209      | Other Utility Charges                               | 0.00           | 9,800.00       | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 30,200.00        |
| 220202        | UTILITIES - GENERAL Total                           | 0.00           | 27,800.00      | 1,110,000.00         | 1,030,000.00             | 0.00                            | 80,000.00               | 1,082,200.00     |
| 220203        | MATERIALS & SUPPLIES - GENERAL                      |                |                |                      |                          |                                 |                         |                  |
| 22020301      | Office Stationeries/Computer Consumables            | 60,000.00      | 99,000.00      | 1,316,000.00         | 1,300,000.00             | 0.00                            | 16,000.00               | 1,217,000.00     |
| 22020305      | Printing of Non Security Documents                  | 85,000.00      | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020312      | Other Materials and Supplies                        | 366,500.00     | 219,400.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 180,600.00       |
| 220203        | MATERIALS & SUPPLIES - GENERAL Total                | 511,500.00     | 318,400.00     | 1,796,000.00         | 1,300,000.00             | 0.00                            | 496,000.00              | 1,477,600.00     |
| 220204        | MAINTENANCE SERVICES - GENERAL                      |                |                |                      |                          |                                 |                         |                  |
| 22020401      | Maintenance of Motor Vehicle/Transport Equipment    | 90,000.00      | 330,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 70,000.00        |
| 22020402      | Maintenance of Office Furniture                     | 0.00           | 0.00           | 2,040,000.00         | 2,000,000.00             | 0.00                            | 40,000.00               | 2,040,000.00     |
| 22020403      | Maintenance of Office Building/Residential Qtrs     | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020404      | Maintenance of Office/IT Equipments                 | 280,400.00     | 378,900.00     | 2,400,000.00         | 2,000,000.00             | 0.00                            | 400,000.00              | 2,021,100.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020405                                                    | Maintenance of Plants/Generators                      | 0.00           | 32,250.00      | 1,080,000.00         | 1,000,000.00             | 0.00                            | 80,000.00               | 1,047,750.00     |
| 22020406                                                    | Other Maintenance Services                            | 635,000.00     | 1,661,600.00   | 1,850,000.00         | 1,450,000.00             | 0.00                            | 400,000.00              | 188,400.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 1,005,400.00   | 2,402,750.00   | 7,810,000.00         | 6,450,000.00             | 0.00                            | 1,360,000.00            | 5,407,250.00     |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 90,000.00      | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 0.00           | 9,600,000.00         | 0.00                     | 0.00                            | 9,600,000.00            | 9,600,000.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 90,000.00      | 0.00           | 9,760,000.00         | 0.00                     | 0.00                            | 9,760,000.00            | 9,760,000.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 0.00           | 25,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 55,000.00        |
| 22020604                                                    | Security Vote (Including Operations)                  | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020605                                                    | Cleaning & Fumigation Services                        | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 0.00           | 25,000.00      | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 175,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020702                                                    | Information Technology/Statistical Consulting         | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020703                                                    | Legal Services                                        | 20,000.00      | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020709                                                    | Other Consulting Services                             | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 20,000.00      | 0.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 0.00           | 1,010,000.00   | 3,850,000.00         | 3,450,000.00             | 0.00                            | 400,000.00              | 2,840,000.00     |
| 22020802                                                    | Other Transport Equipment Fuel Cost                   | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 0.00           | 1,010,000.00   | 3,970,000.00         | 3,450,000.00             | 0.00                            | 520,000.00              | 2,960,000.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 1,637.27       | 40,466.06      | 5,024,000.00         | 5,000,000.00             | 0.00                            | 24,000.00               | 4,983,533.94     |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 1,637.27       | 40,466.06      | 5,024,000.00         | 5,000,000.00             | 0.00                            | 24,000.00               | 4,983,533.94     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021003                                                    | Publicity & Advertisements                            | 168,000.00     | 125,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 35,000.00        |
| 22021004                                                    | Medical Expenses-Local                                | 0.00           | 0.00           | 1,080,000.00         | 1,000,000.00             | 0.00                            | 80,000.00               | 1,080,000.00     |
| 22021006                                                    | Postages & Courier Services                           | 0.00           | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 22021007                                                    | Welfare Packages                                      | 340,000.00     | 280,000.00     | 2,570,000.00         | 2,170,000.00             | 0.00                            | 400,000.00              | 2,290,000.00     |
| 22021009                                                    | Sporting Activities                                   | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021025                                                    | Other Miscellaneous Expenses                          | 4,883,500.00   | 5,465,500.00   | 10,600,000.00        | 5,000,000.00             | 0.00                            | 5,600,000.00            | 5,134,500.00     |
| 22021026                                                    | Monitoring and Evaluation Recurrent                   | 1,789,000.00   | 700,000.00     | 1,064,000.00         | 0.00                     | 0.00                            | 1,064,000.00            | 364,000.00       |
| 22021027                                                    | Daily Rated Allowance                                 | 670,000.00     | 1,070,000.00   | 2,400,000.00         | 1,600,000.00             | 0.00                            | 800,000.00              | 1,330,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                                       | 7,850,500.00   | 7,640,500.00   | 17,930,000.00        | 9,770,000.00             | 0.00                            | 8,160,000.00            | 10,289,500.00    |
| 2202 - OVERHEAD COST Total                                  |                                                       | 9,604,037.27   | 11,722,916.06  | 51,600,000.00        | 30,000,000.00            | 0.00                            | 21,600,000.00           | 39,877,083.94    |
| 2204 - GRANTS AND CONTRIBUTIONS GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 220401 - LOCAL GRANTS AND CONTRIBUTIONS                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22040110                                                    | Grants to State MDAs                                  | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220401 - LOCAL GRANTS AND CONTRIBUTIONS Total               |                                                       | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 2204 - GRANTS AND CONTRIBUTIONS GENERAL Total               |                                                       | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                            | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                          |                                                  | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 22 - OTHER RECURRENT COSTS Total                                         |                                                  | 9,604,037.27   | 11,722,916.06  | 51,600,000.00        | 30,000,000.00            | 0.00                            | 21,600,000.00           | 39,877,083.94    |
| 011100500100 - Sustainable Development Goals (Former MDG's Office) Total |                                                  | 9,604,037.27   | 11,722,916.06  | 51,600,000.00        | 30,000,000.00            | 0.00                            | 21,600,000.00           | 39,877,083.94    |
| 011100800100 - Adamawa State Emergency Management Agency (ADSEMA)        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                              |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21010103                                                                 | Consolidated Revenue Fund Charge - Salaries      | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 210101 - SALARIES AND WAGES Total                                        |                                                  | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 2101 - SALARY Total                                                      |                                                  | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 21 - PERSONNEL COST Total                                                |                                                  | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 22 - OTHER RECURRENT COSTS                                               |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                                 | Local Travel & Transport: Training               | 0.00           | 22,000.00      | 200,000.00           | (600,000.00)             | 0.00                            | 800,000.00              | 178,000.00       |
| 22020103                                                                 | International Travel & Transport: Training       | 0.00           | 0.00           | 0.00                 | (80,000.00)              | 0.00                            | 80,000.00               | 0.00             |
| 22020105                                                                 | Hotel Accommodation - Local                      | 7,500.00       | 285,000.00     | 570,000.00           | 170,000.00               | 0.00                            | 400,000.00              | 285,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                              |                                                  | 7,500.00       | 307,000.00     | 770,000.00           | (510,000.00)             | 0.00                            | 1,280,000.00            | 463,000.00       |
| 220202 - UTILITIES - GENERAL                                             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020203                                                                 | Internet Access Charges                          | 0.00           | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 22020204                                                                 | Satellite Broadcasting Access Charges            | 22,500.00      | 103,500.00     | 160,000.00           | 80,000.00                | 0.00                            | 80,000.00               | 56,500.00        |
| 22020205                                                                 | Water Rates                                      | 0.00           | 50,000.00      | 60,000.00            | 20,000.00                | 0.00                            | 40,000.00               | 10,000.00        |
| 22020206                                                                 | Sewerage Charges                                 | 0.00           | 10,000.00      | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 6,000.00         |
| 220202 - UTILITIES - GENERAL Total                                       |                                                  | 22,500.00      | 163,500.00     | 252,000.00           | 100,000.00               | 0.00                            | 152,000.00              | 88,500.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL                                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                                 | Office Stationeries/Computer Consumables         | 356,600.00     | 278,050.00     | 484,000.00           | 244,000.00               | 0.00                            | 240,000.00              | 205,950.00       |
| 22020305                                                                 | Printing of Non Security Documents               | 108,400.00     | 55,500.00      | 111,000.00           | 55,000.00                | 0.00                            | 56,000.00               | 55,500.00        |
| 22020307                                                                 | Drugs/Laboratory/Medical Supplies                | 0.00           | 50,000.00      | 130,000.00           | 70,000.00                | 0.00                            | 60,000.00               | 80,000.00        |
| 22020308                                                                 | Field & Camping Materials Supplies               | 210,000.00     | 2,511,400.00   | 4,753,800.00         | 2,353,800.00             | 0.00                            | 2,400,000.00            | 2,242,400.00     |
| 22020311                                                                 | Food Stuff/Catering Materials Supplies           | 0.00           | 1,268,000.00   | 2,236,000.00         | 636,000.00               | 0.00                            | 1,600,000.00            | 968,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total                            |                                                  | 675,000.00     | 4,162,950.00   | 7,714,800.00         | 3,358,800.00             | 0.00                            | 4,356,000.00            | 3,551,850.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL                                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                                 | Maintenance of Motor Vehicle/Transport Equipment | 421,000.00     | 208,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 192,000.00       |
| 22020402                                                                 | Maintenance of Office Furniture                  | 0.00           | 11,000.00      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 29,000.00        |
| 22020403                                                                 | Maintenance of Office Building/Residential Qtrs  | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020404                                                                 | Maintenance of Office/IT Equipments              | 0.00           | 21,000.00      | 42,000.00            | 2,000.00                 | 0.00                            | 40,000.00               | 21,000.00        |
| 22020405                                                                 | Maintenance of Plants/Generators                 | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020406                                                                 | Other Maintenance Services                       | 165,000.00     | 38,500.00      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 1,500.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL Total                            |                                                  | 586,000.00     | 278,500.00     | 562,000.00           | 2,000.00                 | 0.00                            | 560,000.00              | 283,500.00       |
| 220205 - TRAINING - GENERAL                                              |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                                 | Local Training                                   | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                           | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                         |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220205 - TRAINING - GENERAL Total                                       |                                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220206 - OTHER SERVICES - GENERAL                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                                | Cleaning & Fumigation Services              | 55,000.00      | 10,000.00      | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 6,000.00         |
| 220206 - OTHER SERVICES - GENERAL Total                                 |                                             | 55,000.00      | 10,000.00      | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 6,000.00         |
| 220208 - FUEL & LUBRICANTS - GENERAL                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                                | Motor Vehicle Fuel Cost                     | 2,907,500.00   | 4,592,000.00   | 4,595,000.00         | 2,595,000.00             | 0.00                            | 2,000,000.00            | 3,000.00         |
| 22020802                                                                | Other Transport Equipment Fuel Cost         | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020803                                                                | Plant/Generator Fuel Cost                   | 90,000.00      | 180,000.00     | 190,000.00           | 30,000.00                | 0.00                            | 160,000.00              | 10,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                              |                                             | 2,997,500.00   | 4,772,000.00   | 4,785,000.00         | 2,625,000.00             | 0.00                            | 2,160,000.00            | 13,000.00        |
| 220209 - FINANCIAL CHARGES - GENERAL                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                                | Bank Charges (Other Than Interest)          | 185,573.30     | 224,127.14     | 225,900.00           | 185,900.00               | 0.00                            | 40,000.00               | 1,772.86         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                              |                                             | 185,573.30     | 224,127.14     | 225,900.00           | 185,900.00               | 0.00                            | 40,000.00               | 1,772.86         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                                | Refreshment & Meals                         | 145,000.00     | 835,500.00     | 1,550,000.00         | 750,000.00               | 0.00                            | 800,000.00              | 714,500.00       |
| 22021002                                                                | Honorarium & Sitting Allowance              | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021003                                                                | Publicity & Advertisements                  | 483,700.00     | 280,000.00     | 310,000.00           | 150,000.00               | 0.00                            | 160,000.00              | 30,000.00        |
| 22021004                                                                | Medical Expenses-Local                      | 35,000.00      | 0.00           | 250,000.00           | (150,000.00)             | 0.00                            | 400,000.00              | 250,000.00       |
| 22021006                                                                | Postages & Courier Services                 | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021007                                                                | Welfare Packages                            | 1,225,500.00   | 1,072,000.00   | 1,500,000.00         | 860,000.00               | 0.00                            | 640,000.00              | 428,000.00       |
| 22021023                                                                | Development Plan Preparation Expenses       | 25,000.00      | 75,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 45,000.00        |
| 22021025                                                                | Other Miscellaneous Expenses                | 2,132,970.00   | 8,578,640.00   | 10,000,000.00        | 5,484,000.00             | 0.00                            | 4,516,000.00            | 1,421,360.00     |
| 22021027                                                                | Daily Rated Allowance                       | 2,120,000.00   | 2,295,000.00   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 105,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                           |                                             | 6,167,170.00   | 13,136,140.00  | 16,130,000.00        | 7,094,000.00             | 0.00                            | 9,036,000.00            | 2,993,860.00     |
| 2202 - OVERHEAD COST Total                                              |                                             | 10,696,243.30  | 23,054,217.14  | 30,455,700.00        | 12,855,700.00            | 0.00                            | 17,600,000.00           | 7,401,482.86     |
| 22 - OTHER RECURRENT COSTS Total                                        |                                             | 10,696,243.30  | 23,054,217.14  | 30,455,700.00        | 12,855,700.00            | 0.00                            | 17,600,000.00           | 7,401,482.86     |
| 011100800100 - Adamawa State Emergency Management Agency (ADSEMA) Total |                                             | 10,696,243.30  | 23,504,217.14  | 30,910,200.00        | 13,310,200.00            | 0.00                            | 17,600,000.00           | 7,405,982.86     |
| 011101000100 - Bureau for Public Procurement                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                           |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                                | Basic-Salary                                | 71,225,028.20  | 66,165,562.22  | 141,546,100.00       | 33,573,100.00            | 0.00                            | 107,973,000.00          | 75,380,537.78    |
| 21010103                                                                | Consolidated Revenue Fund Charge - Salaries | 33,539,764.96  | 36,156,931.46  | 36,278,400.00        | 31,548,400.00            | 0.00                            | 4,730,000.00            | 121,468.54       |
| 210101 - SALARIES AND WAGES Total                                       |                                             | 104,764,793.16 | 102,322,493.68 | 177,824,500.00       | 65,121,500.00            | 0.00                            | 112,703,000.00          | 75,502,006.32    |
| 2101 - SALARY Total                                                     |                                             | 104,764,793.16 | 102,322,493.68 | 177,824,500.00       | 65,121,500.00            | 0.00                            | 112,703,000.00          | 75,502,006.32    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                                | Housing/Rent Allowance                      | 17,246,869.27  | 16,778,367.57  | 33,197,400.00        | 8,502,500.00             | 0.00                            | 24,694,900.00           | 16,419,032.43    |
| 21020103                                                                | Transport Allowance                         | 4,478,981.34   | 4,943,402.16   | 11,598,100.00        | 2,499,300.00             | 0.00                            | 9,098,800.00            | 6,654,697.84     |
| 21020104                                                                | Meal Subsidy                                | 1,122,133.17   | 1,141,088.50   | 1,945,800.00         | 578,400.00               | 0.00                            | 1,367,400.00            | 804,711.50       |
| 21020105                                                                | Utility Allowance                           | 2,934,199.08   | 2,905,796.51   | 5,195,900.00         | 1,463,500.00             | 0.00                            | 3,732,400.00            | 2,290,103.49     |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                     | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                          | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020106                                        | Entertainment Allowance                  | 847,087.24     | 876,291.24     | 879,000.00           | 702,700.00               | 0.00                            | 176,300.00              | 2,708.76         |
| 21020107                                        | Leave Allowance                          | 6,155,223.00   | 5,833,461.00   | 9,541,700.00         | 2,975,600.00             | 0.00                            | 6,566,100.00            | 3,708,239.00     |
| 21020108                                        | Domestic Staff Allowance                 | 4,637,583.38   | 4,821,012.92   | 5,870,200.00         | 2,460,300.00             | 0.00                            | 3,409,900.00            | 1,049,187.08     |
| 21020109                                        | Shift Allowance                          | 0.00           | 0.00           | 0.00                 | (398,180.00)             | 0.00                            | 398,180.00              | 0.00             |
| 21020110                                        | Call Duty Allowance                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111                                        | Clinical Allowance                       | 0.00           | 0.00           | 0.00                 | (1,427,600.00)           | 0.00                            | 1,427,600.00            | 0.00             |
| 21020112                                        | Harzard Allowance                        | 562,542.22     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020120                                        | Journal Allowance                        | 521,909.02     | 565,714.92     | 565,940.00           | 295,900.00               | 0.00                            | 270,040.00              | 225.08           |
| 21020122                                        | Hardship Allowance                       | 147,547.90     | 191,353.80     | 215,240.00           | 95,700.00                | 0.00                            | 119,540.00              | 23,886.20        |
| 21020123                                        | Responsibility Allowance                 | 0.00           | 0.00           | 0.00                 | (25,800.00)              | 0.00                            | 25,800.00               | 0.00             |
| 21020128                                        | Personal Assistance Allowance            | 491,826.26     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020130                                        | Special Allowance                        | 147,547.90     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                        | Furniture Allowance                      | 12,979,649.12  | 12,491,822.93  | 19,244,100.00        | 6,344,100.00             | 0.00                            | 12,900,000.00           | 6,752,277.07     |
| 21020137                                        | Driver's Allowance                       | 1,871,805.12   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020138                                        | Admin Allowance                          | 623,934.96     | 623,934.96     | 848,640.00           | 312,000.00               | 0.00                            | 536,640.00              | 224,705.04       |
| 21020139                                        | Wardrobe Allowance                       | 414,994.32     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020140                                        | Academic Allowance                       | 0.00           | 0.00           | 0.00                 | (355,180.00)             | 0.00                            | 355,180.00              | 0.00             |
| 21020141                                        | Accommodation Allowance                  | 633,395.76     | 648,102.72     | 865,040.00           | 324,100.00               | 0.00                            | 540,940.00              | 216,937.28       |
| 21020142                                        | ICT Allowance                            | 313,818.48     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance     | 0.00           | 0.00           | 0.00                 | (119,540.00)             | 0.00                            | 119,540.00              | 0.00             |
| 21020145                                        | Other Allowances and Benefits            | 5,389,875.72   | 5,513,323.44   | 10,131,700.00        | 3,251,700.00             | 0.00                            | 6,880,000.00            | 4,618,376.56     |
| 210201 - ALLOWANCES Total                       |                                          | 61,520,923.26  | 57,333,672.67  | 100,098,760.00       | 27,479,500.00            | 0.00                            | 72,619,260.00           | 42,765,087.33    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                          | 61,520,923.26  | 57,333,672.67  | 100,098,760.00       | 27,479,500.00            | 0.00                            | 72,619,260.00           | 42,765,087.33    |
| 21 - PERSONNEL COST Total                       |                                          | 166,285,716.42 | 159,656,166.35 | 277,923,260.00       | 92,601,000.00            | 0.00                            | 185,322,260.00          | 118,267,093.65   |
| 22 - OTHER RECURRENT COSTS                      |                                          |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                          |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                          |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training       | 1,307,800.00   | 15,160,378.00  | 15,162,100.00        | 1,962,100.00             | 0.00                            | 13,200,000.00           | 1,722.00         |
| 22020102                                        | Local Travel & Transport: Others         | 2,205,342.30   | 11,638,500.00  | 11,658,900.00        | 2,058,900.00             | 0.00                            | 9,600,000.00            | 20,400.00        |
| 22020105                                        | Hotel Accommodation - Local              | 375,600.00     | 503,000.00     | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 137,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                          | 3,888,742.30   | 27,301,878.00  | 27,461,000.00        | 4,021,000.00             | 0.00                            | 23,440,000.00           | 159,122.00       |
| 220202 - UTILITIES - GENERAL                    |                                          |                |                |                      |                          |                                 |                         |                  |
| 22020203                                        | Internet Access Charges                  | 5,915,000.00   | 18,051,040.00  | 18,340,000.00        | 2,340,000.00             | 0.00                            | 16,000,000.00           | 288,960.00       |
| 22020209                                        | Other Utility Charges                    | 500,000.00     | 985,330.00     | 1,360,000.00         | 0.00                     | 0.00                            | 1,360,000.00            | 374,670.00       |
| 220202 - UTILITIES - GENERAL Total              |                                          | 6,415,000.00   | 19,036,370.00  | 19,700,000.00        | 2,340,000.00             | 0.00                            | 17,360,000.00           | 663,630.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                          |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables | 9,527,605.00   | 21,624,240.00  | 27,284,500.00        | 12,084,500.00            | 0.00                            | 15,200,000.00           | 5,660,260.00     |
| 22020304                                        | Magazines & Periodicals                  | 810,000.00     | 500,000.00     | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 140,000.00       |
| 22020305                                        | Printing of Non Security Documents       | 400,000.00     | 4,775,000.00   | 4,960,000.00         | 0.00                     | 0.00                            | 4,960,000.00            | 185,000.00       |
| 22020306                                        | Printing of Security Documents           | 320,000.00     | 1,300,000.00   | 1,305,000.00         | 505,000.00               | 0.00                            | 800,000.00              | 5,000.00         |
| 22020307                                        | Drugs/Laboratory/Medical Supplies        | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020308                                        | Field & Camping Materials Supplies       | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020309                                        | UniForms & Other Clothing                | 0.00           | 0.00           | 960,000.00           | 0.00                     | 0.00                            | 960,000.00              | 960,000.00       |
| 22020312                                        | Other Materials and Supplies             | 981,230.00     | 514,500.00     | 685,200.00           | 45,200.00                | 0.00                            | 640,000.00              | 170,700.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                          | 12,038,835.00  | 28,713,740.00  | 36,154,700.00        | 12,634,700.00            | 0.00                            | 23,520,000.00           | 7,440,960.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 1,450,400.00   | 4,652,700.00   | 7,794,000.00         | 2,194,000.00             | 0.00                            | 5,600,000.00            | 3,141,300.00     |
| 22020402                                                    | Maintenance of Office Furniture                       | 865,500.00     | 8,903,700.00   | 8,904,800.00         | 104,800.00               | 0.00                            | 8,800,000.00            | 1,100.00         |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 1,638,800.00   | 4,046,650.00   | 6,447,600.00         | 2,447,600.00             | 0.00                            | 4,000,000.00            | 2,400,950.00     |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 2,720,900.00   | 3,977,800.00   | 4,160,000.00         | 0.00                     | 0.00                            | 4,160,000.00            | 182,200.00       |
| 22020405                                                    | Maintenance of Plants/Generators                      | 1,402,200.00   | 12,835,790.00  | 12,859,900.00        | 2,459,900.00             | 0.00                            | 10,400,000.00           | 24,110.00        |
| 22020406                                                    | Other Maintenance Services                            | 263,100.00     | 63,000.00      | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 177,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 8,340,900.00   | 34,479,640.00  | 40,406,300.00        | 7,206,300.00             | 0.00                            | 33,200,000.00           | 5,926,660.00     |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 992,200.00     | 2,331,238.14   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 1,668,761.86     |
| 22020502                                                    | International Training                                | 1,628,400.00   | 350,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 450,000.00       |
| 22020503                                                    | Other Trainings                                       | 4,825,000.00   | 2,846,240.00   | 3,600,000.00         | 0.00                     | 0.00                            | 3,600,000.00            | 753,760.00       |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 2,378,400.00   | 12,957,400.00  | 17,307,600.00        | 6,107,600.00             | 0.00                            | 11,200,000.00           | 4,350,200.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 9,824,000.00   | 18,484,878.14  | 25,707,600.00        | 6,107,600.00             | 0.00                            | 19,600,000.00           | 7,222,721.86     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020605                                                    | Cleaning & Fumigation Services                        | 181,300.00     | 1,062,500.00   | 1,063,600.00         | 103,600.00               | 0.00                            | 960,000.00              | 1,100.00         |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 181,300.00     | 1,062,500.00   | 1,223,600.00         | 103,600.00               | 0.00                            | 1,120,000.00            | 161,100.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 2,135,000.00   | 995,729.89     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 604,270.11       |
| 22020702                                                    | Information Technology/Statistical Consulting         | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020703                                                    | Legal Services                                        | 187,000.00     | 87,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 313,000.00       |
| 22020709                                                    | Other Consulting Services                             | 735,000.00     | 1,395,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 205,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 3,057,000.00   | 2,477,729.89   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 1,522,270.11     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 515,817.00     | 3,014,400.00   | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 185,600.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost                   | 368,000.00     | 302,000.00     | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,098,000.00     |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 7,187,300.00   | 20,301,660.00  | 20,352,700.00        | 12,352,700.00            | 0.00                            | 8,000,000.00            | 51,040.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 8,071,117.00   | 23,618,060.00  | 25,952,700.00        | 12,352,700.00            | 0.00                            | 13,600,000.00           | 2,334,640.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 54,593.93      | 64,461.17      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 95,538.83        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 54,593.93      | 64,461.17      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 95,538.83        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                                   | 716,000.00     | 2,880,000.00   | 3,600,000.00         | 0.00                     | 0.00                            | 3,600,000.00            | 720,000.00       |
| 22021002                                                    | Honorarium & Sitting Allowance                        | 1,558,000.00   | 6,032,300.00   | 9,600,000.00         | 0.00                     | 0.00                            | 9,600,000.00            | 3,567,700.00     |
| 22021003                                                    | Publicity & Advertisements                            | 770,000.00     | 5,020,000.00   | 7,940,000.00         | 2,340,000.00             | 0.00                            | 5,600,000.00            | 2,920,000.00     |
| 22021004                                                    | Medical Expenses-Local                                | 537,800.00     | 1,555,050.00   | 2,707,800.00         | 1,107,800.00             | 0.00                            | 1,600,000.00            | 1,152,750.00     |
| 22021006                                                    | Postages & Courier Services                           | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021007                                                    | Welfare Packages                                      | 4,760,000.00   | 6,914,229.89   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 1,085,770.11     |
| 22021008                                                    | Subscription to Professional Bodies                   | 0.00           | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22021021                                                    | Special Days/Celebrations                             | 160,000.00     | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021023                                                    | Development Plan Preparation Expenses                 | 1,190,000.00   | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22021025                                                    | Other Miscellaneous Expenses                          | 74,138,930.00  | 111,959,800.29 | 112,459,400.00       | 80,459,400.00            | 0.00                            | 32,000,000.00           | 499,599.71       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                 | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                               |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021026                                                      | Monitoring and Evaluation Recurrent              | 248,000.00     | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22021027                                                      | Daily Rated Allowance                            | 1,051,317.57   | 875,609.23     | 957,900.00           | 157,900.00               | 0.00                            | 800,000.00              | 82,290.77        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                 |                                                  | 85,130,047.57  | 135,236,989.41 | 146,465,100.00       | 84,065,100.00            | 0.00                            | 62,400,000.00           | 11,228,110.59    |
| 2202 - OVERHEAD COST Total                                    |                                                  | 137,001,535.80 | 290,476,246.61 | 327,231,000.00       | 128,831,000.00           | 0.00                            | 198,400,000.00          | 36,754,753.39    |
| 22 - OTHER RECURRENT COSTS Total                              |                                                  | 137,001,535.80 | 290,476,246.61 | 327,231,000.00       | 128,831,000.00           | 0.00                            | 198,400,000.00          | 36,754,753.39    |
| 011101000100 - Bureau for Public Procurement Total            |                                                  | 303,287,252.22 | 450,132,412.96 | 605,154,260.00       | 221,432,000.00           | 0.00                            | 383,722,260.00          | 155,021,847.04   |
| 011101600100 - World Bank Development Partner Projects(WBDPP) |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS                                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                      | Local Travel & Transport: Training               | 1,432,700.00   | 2,187,944.00   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 212,056.00       |
| 22020102                                                      | Local Travel & Transport: Others                 | 499,000.00     | 1,999,500.00   | 2,415,000.00         | 415,000.00               | 0.00                            | 2,000,000.00            | 415,500.00       |
| 22020103                                                      | International Travel & Transport: Training       | 350,126.42     | 2,797,968.00   | 2,800,000.00         | 0.00                     | 0.00                            | 2,800,000.00            | 2,032.00         |
| 22020104                                                      | International Travel & Transport: Others         | 435,000.00     | 1,570,374.00   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 829,626.00       |
| 22020105                                                      | Hotel Accommodation - Local                      | 435,000.00     | 1,359,596.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 240,404.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                   |                                                  | 3,151,826.42   | 9,915,382.00   | 11,615,000.00        | 415,000.00               | 0.00                            | 11,200,000.00           | 1,699,618.00     |
| 220202 - UTILITIES - GENERAL                                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                      | Electricity Charges                              | 170,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020202                                                      | Telephone Charges                                | 175,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020203                                                      | Internet Access Charges                          | 438,500.00     | 1,279,500.00   | 1,647,000.00         | 447,000.00               | 0.00                            | 1,200,000.00            | 367,500.00       |
| 22020204                                                      | Satellite Broadcasting Access Charges            | 777,250.00     | 400,000.00     | 520,000.00           | 120,000.00               | 0.00                            | 400,000.00              | 120,000.00       |
| 22020209                                                      | Other Utility Charges                            | 1,003,250.00   | 1,140,980.00   | 1,164,800.00         | 0.00                     | 0.00                            | 1,164,800.00            | 23,820.00        |
| 220202 - UTILITIES - GENERAL Total                            |                                                  | 2,564,000.00   | 2,820,480.00   | 3,331,800.00         | 567,000.00               | 0.00                            | 2,764,800.00            | 511,320.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                      | Office Stationeries/Computer Consumables         | 540,500.00     | 2,300,650.00   | 3,005,700.00         | 1,005,700.00             | 0.00                            | 2,000,000.00            | 705,050.00       |
| 22020302                                                      | Books                                            | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020305                                                      | Printing of Non Security Documents               | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020306                                                      | Printing of Security Documents                   | 164,800.00     | 639,464.39     | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 535.61           |
| 22020307                                                      | Drugs/Laboratory/Medical Supplies                | 180,000.00     | 230,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 170,000.00       |
| 22020308                                                      | Field & Camping Materials Supplies               | 435,000.00     | 399,900.00     | 537,800.00           | 137,800.00               | 0.00                            | 400,000.00              | 137,900.00       |
| 22020311                                                      | Food Stuff/Catering Materials Supplies           | 600,200.00     | 868,730.00     | 934,500.00           | 64,900.00                | 0.00                            | 869,600.00              | 65,770.00        |
| 22020312                                                      | Other Materials and Supplies                     | 1,547,300.00   | 1,641,900.00   | 3,063,800.00         | 1,463,800.00             | 0.00                            | 1,600,000.00            | 1,421,900.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total                 |                                                  | 3,467,800.00   | 6,080,644.39   | 8,581,800.00         | 2,672,200.00             | 0.00                            | 5,909,600.00            | 2,501,155.61     |
| 220204 - MAINTENANCE SERVICES - GENERAL                       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                      | Maintenance of Motor Vehicle/Transport Equipment | 417,000.00     | 460,000.00     | 786,000.00           | 285,200.00               | 0.00                            | 500,800.00              | 326,000.00       |
| 22020402                                                      | Maintenance of Office Furniture                  | 58,500.00      | 136,800.00     | 233,600.00           | 124,000.00               | 0.00                            | 109,600.00              | 96,800.00        |
| 22020403                                                      | Maintenance of Office Building/Residential Qtrs  | 94,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020404                                                      | Maintenance of Office/IT Equipments              | 125,000.00     | 310,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 90,000.00        |
| 22020405                                                      | Maintenance of Plants/Generators                 | 200,000.00     | 700,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 100,000.00       |
| 22020406                                                      | Other Maintenance Services                       | 105,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220204 - MAINTENANCE SERVICES - GENERAL Total                 |                                                  | 999,500.00     | 1,606,800.00   | 2,219,600.00         | 409,200.00               | 0.00                            | 1,810,400.00            | 612,800.00       |
| 220205 - TRAINING - GENERAL                                   |                                                  |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                       | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                     |                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020501                                                            | Local Training                                | 109,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020502                                                            | International Training                        | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220205 - TRAINING - GENERAL Total                                   |                                               | 109,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220206 - OTHER SERVICES - GENERAL                                   |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                            | Security Services                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020605                                                            | Cleaning & Fumigation Services                | 364,000.00     | 550,000.00     | 1,040,000.00         | 560,800.00               | 0.00                            | 479,200.00              | 490,000.00       |
| 220206 - OTHER SERVICES - GENERAL Total                             |                                               | 364,000.00     | 550,000.00     | 1,040,000.00         | 560,800.00               | 0.00                            | 479,200.00              | 490,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL               |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                            | Financial Consulting                          | 70,000.00      | 513,328.00     | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 46,672.00        |
| 22020702                                                            | Information Technology/Statistical Consulting | 255,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020703                                                            | Legal Services                                | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020704                                                            | Engineering Services                          | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020706                                                            | Surveying Services                            | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total         |                                               | 325,000.00     | 513,328.00     | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 46,672.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                                |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                            | Motor Vehicle Fuel Cost                       | 615,000.00     | 755,600.00     | 1,463,200.00         | 707,200.00               | 0.00                            | 756,000.00              | 707,600.00       |
| 22020802                                                            | Other Transport Equipment Fuel Cost           | 176,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020803                                                            | Plant/Generator Fuel Cost                     | 355,400.00     | 690,000.00     | 1,380,000.00         | 740,000.00               | 0.00                            | 640,000.00              | 690,000.00       |
| 22020806                                                            | Cooking Gas/Fuel Cost                         | 420,800.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                          |                                               | 1,567,200.00   | 1,445,600.00   | 2,843,200.00         | 1,447,200.00             | 0.00                            | 1,396,000.00            | 1,397,600.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                                |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                            | Bank Charges (Other Than Interest)            | 10,882.79      | 12,661.98      | 20,600.00            | 15,800.00                | 0.00                            | 4,800.00                | 7,938.02         |
| 22020902                                                            | Insurance Premium                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220209 - FINANCIAL CHARGES - GENERAL Total                          |                                               | 10,882.79      | 12,661.98      | 20,600.00            | 15,800.00                | 0.00                            | 4,800.00                | 7,938.02         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                             |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                            | Refreshment & Meals                           | 350,750.00     | 641,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 159,000.00       |
| 22021002                                                            | Honorarium & Sitting Allowance                | 167,800.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021003                                                            | Publicity & Advertisements                    | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021004                                                            | Medical Expenses-Local                        | 522,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021006                                                            | Postages & Courier Services                   | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021007                                                            | Welfare Packages                              | 607,800.00     | 798,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 2,000.00         |
| 22021008                                                            | Subscription to Professional Bodies           | 180,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021025                                                            | Other Miscellaneous Expenses                  | 1,806,750.00   | 2,129,527.54   | 3,080,000.00         | 1,080,000.00             | 0.00                            | 2,000,000.00            | 950,472.46       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                       |                                               | 3,635,100.00   | 3,568,527.54   | 4,680,000.00         | 1,080,000.00             | 0.00                            | 3,600,000.00            | 1,111,472.46     |
| 2202 - OVERHEAD COST Total                                          |                                               | 16,194,309.21  | 26,513,423.91  | 34,892,000.00        | 7,167,200.00             | 0.00                            | 27,724,800.00           | 8,378,576.09     |
| 22 - OTHER RECURRENT COSTS Total                                    |                                               | 16,194,309.21  | 26,513,423.91  | 34,892,000.00        | 7,167,200.00             | 0.00                            | 27,724,800.00           | 8,378,576.09     |
| 011101600100 - World Bank Development Partner Projects(WBDPP) Total |                                               | 16,194,309.21  | 26,513,423.91  | 34,892,000.00        | 7,167,200.00             | 0.00                            | 27,724,800.00           | 8,378,576.09     |
| 011101700100 - Cabinet Affairs Office                               |                                               |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                       |                                               |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                         |                                               |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21010101      | Basic-Salary                                     | 0.00           | 0.00           | 0.00                 | (858,280.00)             | 0.00                            | 858,280.00              | 0.00             |
| 210101        | SALARIES AND WAGES Total                         | 0.00           | 0.00           | 0.00                 | (858,280.00)             | 0.00                            | 858,280.00              | 0.00             |
| 2101          | SALARY Total                                     | 0.00           | 0.00           | 0.00                 | (858,280.00)             | 0.00                            | 858,280.00              | 0.00             |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION               |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                       |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                           | 0.00           | 0.00           | 0.00                 | (587,380.00)             | 0.00                            | 587,380.00              | 0.00             |
| 21020103      | Transport Allowance                              | 0.00           | 0.00           | 0.00                 | (44,720.00)              | 0.00                            | 44,720.00               | 0.00             |
| 21020104      | Meal Subsidy                                     | 0.00           | 0.00           | 0.00                 | (12,900.00)              | 0.00                            | 12,900.00               | 0.00             |
| 21020105      | Utility Allowance                                | 0.00           | 0.00           | 0.00                 | (72,240.00)              | 0.00                            | 72,240.00               | 0.00             |
| 21020107      | Leave Allowance                                  | 0.00           | 0.00           | 0.00                 | (80,840.00)              | 0.00                            | 80,840.00               | 0.00             |
| 21020145      | Other Allowances and Benefits                    | 0.00           | 0.00           | 0.00                 | (946,860.00)             | 0.00                            | 946,860.00              | 0.00             |
| 210201        | ALLOWANCES Total                                 | 0.00           | 0.00           | 0.00                 | (1,744,940.00)           | 0.00                            | 1,744,940.00            | 0.00             |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION Total         | 0.00           | 0.00           | 0.00                 | (1,744,940.00)           | 0.00                            | 1,744,940.00            | 0.00             |
| 21            | PERSONNEL COST Total                             | 0.00           | 0.00           | 0.00                 | (2,603,220.00)           | 0.00                            | 2,603,220.00            | 0.00             |
| 22            | OTHER RECURRENT COSTS                            |                |                |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST                                    |                |                |                      |                          |                                 |                         |                  |
| 220201        | TRAVEL & TRANSPORT - GENERAL                     |                |                |                      |                          |                                 |                         |                  |
| 22020101      | Local Travel & Transport: Training               | 0.00           | 0.00           | 2,106,400.00         | 0.00                     | 0.00                            | 2,106,400.00            | 2,106,400.00     |
| 22020102      | Local Travel & Transport: Others                 | 210,000.00     | 0.00           | 2,106,400.00         | 0.00                     | 0.00                            | 2,106,400.00            | 2,106,400.00     |
| 22020105      | Hotel Accommodation - Local                      | 0.00           | 0.00           | 2,106,400.00         | 0.00                     | 0.00                            | 2,106,400.00            | 2,106,400.00     |
| 220201        | TRAVEL & TRANSPORT - GENERAL Total               | 210,000.00     | 0.00           | 6,319,200.00         | 0.00                     | 0.00                            | 6,319,200.00            | 6,319,200.00     |
| 220203        | MATERIALS & SUPPLIES - GENERAL                   |                |                |                      |                          |                                 |                         |                  |
| 22020301      | Office Stationeries/Computer Consumables         | 2,075,000.00   | 5,791,700.00   | 11,583,400.00        | 3,583,400.00             | 0.00                            | 8,000,000.00            | 5,791,700.00     |
| 22020302      | Books                                            | 0.00           | 0.00           | 4,940,800.00         | 0.00                     | 0.00                            | 4,940,800.00            | 4,940,800.00     |
| 22020305      | Printing of Non Security Documents               | 0.00           | 0.00           | 492,000.00           | 0.00                     | 0.00                            | 492,000.00              | 492,000.00       |
| 22020306      | Printing of Security Documents                   | 0.00           | 0.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 351,200.00       |
| 22020312      | Other Materials and Supplies                     | 265,000.00     | 2,895,850.00   | 5,791,700.00         | 1,791,700.00             | 0.00                            | 4,000,000.00            | 2,895,850.00     |
| 220203        | MATERIALS & SUPPLIES - GENERAL Total             | 2,340,000.00   | 8,687,550.00   | 23,159,100.00        | 5,375,100.00             | 0.00                            | 17,784,000.00           | 14,471,550.00    |
| 220204        | MAINTENANCE SERVICES - GENERAL                   |                |                |                      |                          |                                 |                         |                  |
| 22020401      | Maintenance of Motor Vehicle/Transport Equipment | 648,650.00     | 972,000.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 628,000.00       |
| 22020402      | Maintenance of Office Furniture                  | 15,000.00      | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020404      | Maintenance of Office/IT Equipments              | 122,000.00     | 0.00           | 1,404,000.00         | 0.00                     | 0.00                            | 1,404,000.00            | 1,404,000.00     |
| 22020405      | Maintenance of Plants/Generators                 | 0.00           | 0.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 351,200.00       |
| 22020406      | Other Maintenance Services                       | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220204        | MAINTENANCE SERVICES - GENERAL Total             | 785,650.00     | 972,000.00     | 5,755,200.00         | 0.00                     | 0.00                            | 5,755,200.00            | 4,783,200.00     |
| 220205        | TRAINING - GENERAL                               |                |                |                      |                          |                                 |                         |                  |
| 22020501      | Local Training                                   | 0.00           | 0.00           | 1,404,000.00         | 0.00                     | 0.00                            | 1,404,000.00            | 1,404,000.00     |
| 220205        | TRAINING - GENERAL Total                         | 0.00           | 0.00           | 1,404,000.00         | 0.00                     | 0.00                            | 1,404,000.00            | 1,404,000.00     |
| 220206        | OTHER SERVICES - GENERAL                         |                |                |                      |                          |                                 |                         |                  |
| 22020605      | Cleaning & Fumigation Services                   | 115,000.00     | 0.00           | 1,053,600.00         | 0.00                     | 0.00                            | 1,053,600.00            | 1,053,600.00     |
| 220206        | OTHER SERVICES - GENERAL Total                   | 115,000.00     | 0.00           | 1,053,600.00         | 0.00                     | 0.00                            | 1,053,600.00            | 1,053,600.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                           | Economic Description                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------|---------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                         |                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220208 - FUEL & LUBRICANTS - GENERAL                    |                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                | Motor Vehicle Fuel Cost               | 2,421,500.00   | 4,188,500.00   | 5,012,000.00         | 0.00                     | 0.00                            | 5,012,000.00            | 823,500.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total              |                                       | 2,421,500.00   | 4,188,500.00   | 5,012,000.00         | 0.00                     | 0.00                            | 5,012,000.00            | 823,500.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                    |                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                | Bank Charges (Other Than Interest)    | 22,234.66      | 28,220.58      | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 182,979.42       |
| 220209 - FINANCIAL CHARGES - GENERAL Total              |                                       | 22,234.66      | 28,220.58      | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 182,979.42       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                 |                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                | Refreshment & Meals                   | 4,871,263.65   | 12,289,450.00  | 16,260,900.00        | 4,025,700.00             | 0.00                            | 12,235,200.00           | 3,971,450.00     |
| 22021004                                                | Medical Expenses-Local                | 0.00           | 0.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 351,200.00       |
| 22021006                                                | Postages & Courier Services           | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 22021007                                                | Welfare Packages                      | 6,320,500.00   | 5,613,560.00   | 30,400,000.00        | (30,000,000.00)          | 0.00                            | 60,400,000.00           | 24,786,440.00    |
| 22021023                                                | Development Plan Preparation Expenses | 0.00           | 287,500.00     | 1,404,000.00         | 0.00                     | 0.00                            | 1,404,000.00            | 1,116,500.00     |
| 22021025                                                | Other Miscellaneous Expenses          | 4,632,053.53   | 2,788,721.50   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 5,211,278.50     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total           |                                       | 15,823,817.18  | 20,979,231.50  | 56,486,500.00        | (25,974,300.00)          | 0.00                            | 82,460,800.00           | 35,507,268.50    |
| 2202 - OVERHEAD COST Total                              |                                       | 21,718,201.84  | 34,855,502.08  | 99,400,800.00        | (20,599,200.00)          | 0.00                            | 120,000,000.00          | 64,545,297.92    |
| 22 - OTHER RECURRENT COSTS Total                        |                                       | 21,718,201.84  | 34,855,502.08  | 99,400,800.00        | (20,599,200.00)          | 0.00                            | 120,000,000.00          | 64,545,297.92    |
| 011101700100 - Cabinet Affairs Office Total             |                                       | 21,718,201.84  | 34,855,502.08  | 99,400,800.00        | (23,202,420.00)          | 0.00                            | 122,603,220.00          | 64,545,297.92    |
| 011101800100 - Security and Special Services Department |                                       |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                     |                                       |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                           |                                       |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                             |                                       |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                | Basic-Salary                          | 23,167,985.12  | 24,849,141.37  | 43,299,060.00        | 10,231,200.00            | 0.00                            | 33,067,860.00           | 18,449,918.63    |
| 210101 - SALARIES AND WAGES Total                       |                                       | 23,167,985.12  | 24,849,141.37  | 43,299,060.00        | 10,231,200.00            | 0.00                            | 33,067,860.00           | 18,449,918.63    |
| 2101 - SALARY Total                                     |                                       | 23,167,985.12  | 24,849,141.37  | 43,299,060.00        | 10,231,200.00            | 0.00                            | 33,067,860.00           | 18,449,918.63    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION               |                                       |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                     |                                       |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                | Housing/Rent Allowance                | 5,300,847.18   | 5,685,491.12   | 7,586,900.00         | 2,340,900.00             | 0.00                            | 5,246,000.00            | 1,901,408.88     |
| 21020103                                                | Transport Allowance                   | 2,162,532.23   | 2,559,807.96   | 2,776,520.00         | 981,700.00               | 0.00                            | 1,794,820.00            | 216,712.04       |
| 21020104                                                | Meal Subsidy                          | 453,567.90     | 546,812.93     | 4,593,200.00         | 207,200.00               | 0.00                            | 4,386,000.00            | 4,046,387.07     |
| 21020105                                                | Utility Allowance                     | 1,120,517.79   | 1,333,401.98   | 1,850,640.00         | 505,600.00               | 0.00                            | 1,345,040.00            | 517,238.02       |
| 21020107                                                | Leave Allowance                       | 2,139,359.32   | 2,409,296.78   | 3,539,180.00         | 982,400.00               | 0.00                            | 2,556,780.00            | 1,129,883.22     |
| 21020110                                                | Call Duty Allowance                   | 2,179,367.78   | 1,839,745.13   | 3,839,440.00         | 946,400.00               | 0.00                            | 2,893,040.00            | 1,999,694.87     |
| 21020111                                                | Clinical Allowance                    | 0.00           | 0.00           | 0.00                 | (976,100.00)             | 0.00                            | 976,100.00              | 0.00             |
| 21020112                                                | Harzard Allowance                     | 473,651.61     | 421,394.94     | 578,780.00           | 215,000.00               | 0.00                            | 363,780.00              | 157,385.06       |
| 21020121                                                | Wiegthing Allowance                   | 168,735.48     | 168,735.48     | 203,080.00           | 84,400.00                | 0.00                            | 118,680.00              | 34,344.52        |
| 21020135                                                | Furniture Allowance                   | 3,408,646.94   | 2,773,224.06   | 6,175,840.00         | 1,433,800.00             | 0.00                            | 4,742,040.00            | 3,402,615.94     |
| 21020139                                                | Wardrobe Allowance                    | 0.00           | 0.00           | 0.00                 | (774,000.00)             | 0.00                            | 774,000.00              | 0.00             |
| 21020145                                                | Other Allowances and Benefits         | 3,300,000.00   | 660,000.00     | 5,954,160.00         | 660,000.00               | 0.00                            | 5,294,160.00            | 5,294,160.00     |
| 210201 - ALLOWANCES Total                               |                                       | 20,707,226.23  | 18,397,910.38  | 37,097,740.00        | 6,607,300.00             | 0.00                            | 30,490,440.00           | 18,699,829.62    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total         |                                       | 20,707,226.23  | 18,397,910.38  | 37,097,740.00        | 6,607,300.00             | 0.00                            | 30,490,440.00           | 18,699,829.62    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                 | Economic Description                             | Actual<br>2023   | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------|--------------------------------------------------|------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                               |                                                  | N                | N                 | N                    | N                        | N                               | N                       | N                |
| 21 - PERSONNEL COST Total                     |                                                  | 43,875,211.35    | 43,247,051.75     | 80,396,800.00        | 16,838,500.00            | 0.00                            | 63,558,300.00           | 37,149,748.25    |
| 22 - OTHER RECURRENT COSTS                    |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                          |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL         |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020101                                      | Local Travel & Transport: Training               | 0.00             | 495,000.00        | 1,360,000.00         | 0.00                     | 0.00                            | 1,360,000.00            | 865,000.00       |
| 22020102                                      | Local Travel & Transport: Others                 | 150,000.00       | 0.00              | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020103                                      | International Travel & Transport: Training       | 0.00             | 0.00              | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 640,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total   |                                                  | 150,000.00       | 495,000.00        | 2,800,000.00         | 0.00                     | 0.00                            | 2,800,000.00            | 2,305,000.00     |
| 220202 - UTILITIES - GENERAL                  |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020202                                      | Telephone Charges                                | 0.00             | 0.00              | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 136,000.00       |
| 22020209                                      | Other Utility Charges                            | 0.00             | 0.00              | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220202 - UTILITIES - GENERAL Total            |                                                  | 0.00             | 0.00              | 296,000.00           | 0.00                     | 0.00                            | 296,000.00              | 296,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL       |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020301                                      | Office Stationeries/Computer Consumables         | 494,800.00       | 10,937,500.00     | 11,040,500.00        | 10,400,500.00            | 0.00                            | 640,000.00              | 103,000.00       |
| 22020305                                      | Printing of Non Security Documents               | 0.00             | 0.00              | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 136,000.00       |
| 22020306                                      | Printing of Security Documents                   | 0.00             | 0.00              | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total |                                                  | 494,800.00       | 10,937,500.00     | 11,496,500.00        | 10,400,500.00            | 0.00                            | 1,096,000.00            | 559,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL       |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020401                                      | Maintenance of Motor Vehicle/Transport Equipment | 5,503,400.00     | 2,055,217.00      | 3,600,000.00         | 0.00                     | 0.00                            | 3,600,000.00            | 1,544,783.00     |
| 22020402                                      | Maintenance of Office Furniture                  | 718,800.00       | 0.00              | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 640,000.00       |
| 22020404                                      | Maintenance of Office/IT Equipments              | 1,868,900.00     | 234,092,500.00    | 400,000,000.00       | 0.00                     | 0.00                            | 400,000,000.00          | 165,907,500.00   |
| 220204 - MAINTENANCE SERVICES - GENERAL Total |                                                  | 8,091,100.00     | 236,147,717.00    | 404,240,000.00       | 0.00                     | 0.00                            | 404,240,000.00          | 168,092,283.00   |
| 220205 - TRAINING - GENERAL                   |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020501                                      | Local Training                                   | 200,000.00       | 200,000.00        | 1,040,000.00         | 0.00                     | 0.00                            | 1,040,000.00            | 840,000.00       |
| 220205 - TRAINING - GENERAL Total             |                                                  | 200,000.00       | 200,000.00        | 1,040,000.00         | 0.00                     | 0.00                            | 1,040,000.00            | 840,000.00       |
| 220206 - OTHER SERVICES - GENERAL             |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020601                                      | Security Services                                | 7,071,158.00     | 585,804,682.71    | 1,080,000,000.00     | (80,000,000.00)          | 0.00                            | 1,160,000,000.00        | 494,195,317.29   |
| 22020604                                      | Security Vote (Including Operations)             | 8,454,292,375.00 | 11,224,559,884.74 | 11,273,469,298.00    | 2,939,846,400.00         | 0.00                            | 8,333,622,898.00        | 48,909,413.26    |
| 220206 - OTHER SERVICES - GENERAL Total       |                                                  | 8,461,363,533.00 | 11,810,364,567.45 | 12,353,469,298.00    | 2,859,846,400.00         | 0.00                            | 9,493,622,898.00        | 543,104,730.55   |
| 220208 - FUEL & LUBRICANTS - GENERAL          |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020801                                      | Motor Vehicle Fuel Cost                          | 102,830.00       | 9,269.00          | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 630,731.00       |
| 22020802                                      | Other Transport Equipment Fuel Cost              | 0.00             | 0.00              | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 136,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total    |                                                  | 102,830.00       | 9,269.00          | 776,000.00           | 0.00                     | 0.00                            | 776,000.00              | 766,731.00       |
| 220209 - FINANCIAL CHARGES - GENERAL          |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020901                                      | Bank Charges (Other Than Interest)               | 379,657,381.57   | 262,873,886.74    | 263,902,700.00       | 183,902,700.00           | 0.00                            | 80,000,000.00           | 1,028,813.26     |
| 220209 - FINANCIAL CHARGES - GENERAL Total    |                                                  | 379,657,381.57   | 262,873,886.74    | 263,902,700.00       | 183,902,700.00           | 0.00                            | 80,000,000.00           | 1,028,813.26     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL       |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22021001                                      | Refreshment & Meals                              | 0.00             | 0.00              | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 22021002                                      | Honorarium & Sitting Allowance                   | 0.00             | 0.00              | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 22021003                                      | Publicity & Advertisements                       | 0.00             | 0.00              | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                 | Economic Description                             | Actual<br>2023   | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------|--------------------------------------------------|------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                               |                                                  | <b>₦</b>         | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021004                                                      | Medical Expenses-Local                           | 0.00             | 0.00              | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 136,000.00       |
| 22021007                                                      | Welfare Packages                                 | 0.00             | 0.00              | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 22021023                                                      | Development Plan Preparation Expenses            | 0.00             | 0.00              | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22021025                                                      | Other Miscellaneous Expenses                     | 6,434,394.00     | 158,892,966.00    | 160,395,300.00       | 151,728,100.00           | 0.00                            | 8,667,200.00            | 1,502,334.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                 |                                                  | 6,434,394.00     | 158,892,966.00    | 161,771,300.00       | 151,728,100.00           | 0.00                            | 10,043,200.00           | 2,878,334.00     |
|                                                               |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST Total                                    |                                                  | 8,856,494,038.57 | 12,479,920,906.19 | 13,199,791,798.00    | 3,205,877,700.00         | 0.00                            | 9,993,914,098.00        | 719,870,891.81   |
|                                                               |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS Total                              |                                                  | 8,856,494,038.57 | 12,479,920,906.19 | 13,199,791,798.00    | 3,205,877,700.00         | 0.00                            | 9,993,914,098.00        | 719,870,891.81   |
|                                                               |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 011101800100 - Security and Special Services Department Total |                                                  | 8,900,369,249.92 | 12,523,167,957.94 | 13,280,188,598.00    | 3,222,716,200.00         | 0.00                            | 10,057,472,398.00       | 757,020,640.06   |
|                                                               |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 011110100100 - Community and Social Development Agency        |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                           |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                 |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                   |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 21010101                                                      | Basic-Salary                                     | 0.00             | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21010103                                                      | Consolidated Revenue Fund Charge - Salaries      | 650,000.00       | 0.00              | 0.00                 | (860,000.00)             | 0.00                            | 860,000.00              | 0.00             |
| 210101 - SALARIES AND WAGES Total                             |                                                  | 650,000.00       | 0.00              | 0.00                 | (860,000.00)             | 0.00                            | 860,000.00              | 0.00             |
|                                                               |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 2101 - SALARY Total                                           |                                                  | 650,000.00       | 0.00              | 0.00                 | (860,000.00)             | 0.00                            | 860,000.00              | 0.00             |
|                                                               |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST Total                                     |                                                  | 650,000.00       | 0.00              | 0.00                 | (860,000.00)             | 0.00                            | 860,000.00              | 0.00             |
|                                                               |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS                                    |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                          |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                         |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020101                                                      | Local Travel & Transport: Training               | 0.00             | 0.00              | 324,000.00           | 0.00                     | 0.00                            | 324,000.00              | 324,000.00       |
| 22020102                                                      | Local Travel & Transport: Others                 | 617,250.00       | 0.00              | 1,134,000.00         | 0.00                     | 0.00                            | 1,134,000.00            | 1,134,000.00     |
| 22020103                                                      | International Travel & Transport: Training       | 14,000.00        | 0.00              | 324,000.00           | 0.00                     | 0.00                            | 324,000.00              | 324,000.00       |
| 22020105                                                      | Hotel Accommodation - Local                      | 260,000.00       | 0.00              | 324,000.00           | 0.00                     | 0.00                            | 324,000.00              | 324,000.00       |
| 22020108                                                      | Hotel Accommodation - International Training     | 0.00             | 0.00              | 162,000.00           | 0.00                     | 0.00                            | 162,000.00              | 162,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                   |                                                  | 891,250.00       | 0.00              | 2,268,000.00         | 0.00                     | 0.00                            | 2,268,000.00            | 2,268,000.00     |
|                                                               |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 220202 - UTILITIES - GENERAL                                  |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020201                                                      | Electricity Charges                              | 0.00             | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020203                                                      | Internet Access Charges                          | 0.00             | 0.00              | 324,000.00           | 0.00                     | 0.00                            | 324,000.00              | 324,000.00       |
| 22020209                                                      | Other Utility Charges                            | 49,650.00        | 0.00              | 324,000.00           | 0.00                     | 0.00                            | 324,000.00              | 324,000.00       |
| 220202 - UTILITIES - GENERAL Total                            |                                                  | 49,650.00        | 0.00              | 648,000.00           | 0.00                     | 0.00                            | 648,000.00              | 648,000.00       |
|                                                               |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 220203 - MATERIALS & SUPPLIES - GENERAL                       |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020301                                                      | Office Stationeries/Computer Consumables         | 303,200.00       | 0.00              | 324,000.00           | 0.00                     | 0.00                            | 324,000.00              | 324,000.00       |
| 22020305                                                      | Printing of Non Security Documents               | 20,000.00        | 0.00              | 324,000.00           | 0.00                     | 0.00                            | 324,000.00              | 324,000.00       |
| 22020306                                                      | Printing of Security Documents                   | 8,800.00         | 0.00              | 1,095,840.00         | 0.00                     | 0.00                            | 1,095,840.00            | 1,095,840.00     |
| 22020308                                                      | Field & Camping Materials Supplies               | 0.00             | 0.00              | 648,000.00           | 0.00                     | 0.00                            | 648,000.00              | 648,000.00       |
| 22020312                                                      | Other Materials and Supplies                     | 0.00             | 0.00              | 648,000.00           | 0.00                     | 0.00                            | 648,000.00              | 648,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total                 |                                                  | 332,000.00       | 0.00              | 3,039,840.00         | 0.00                     | 0.00                            | 3,039,840.00            | 3,039,840.00     |
|                                                               |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 220204 - MAINTENANCE SERVICES - GENERAL                       |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020401                                                      | Maintenance of Motor Vehicle/Transport Equipment | 499,650.00       | 0.00              | 648,000.00           | 0.00                     | 0.00                            | 648,000.00              | 648,000.00       |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020402                                                    | Maintenance of Office Furniture                       | 0.00           | 0.00           | 648,000.00           | 0.00                     | 0.00                            | 648,000.00              | 648,000.00       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 0.00           | 0.00           | 648,000.00           | 0.00                     | 0.00                            | 648,000.00              | 648,000.00       |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 0.00           | 0.00           | 648,000.00           | 0.00                     | 0.00                            | 648,000.00              | 648,000.00       |
| 22020405                                                    | Maintenance of Plants/Generators                      | 280,800.00     | 0.00           | 648,000.00           | 0.00                     | 0.00                            | 648,000.00              | 648,000.00       |
| 22020406                                                    | Other Maintenance Services                            | 114,500.00     | 0.00           | 648,000.00           | 0.00                     | 0.00                            | 648,000.00              | 648,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 894,950.00     | 0.00           | 3,888,000.00         | 0.00                     | 0.00                            | 3,888,000.00            | 3,888,000.00     |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 0.00           | 0.00           | 3,778,560.00         | 0.00                     | 0.00                            | 3,778,560.00            | 3,778,560.00     |
| 22020503                                                    | Other Trainings                                       | 2,280,000.00   | 0.00           | 1,604,480.00         | 0.00                     | 0.00                            | 1,604,480.00            | 1,604,480.00     |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 821,150.00     | 0.00           | 1,604,480.00         | 0.00                     | 0.00                            | 1,604,480.00            | 1,604,480.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 3,101,150.00   | 0.00           | 6,987,520.00         | 0.00                     | 0.00                            | 6,987,520.00            | 6,987,520.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 0.00           | 0.00           | 1,331,040.00         | 0.00                     | 0.00                            | 1,331,040.00            | 1,331,040.00     |
| 22020605                                                    | Cleaning & Fumigation Services                        | 10,000.00      | 0.00           | 1,990,080.00         | 0.00                     | 0.00                            | 1,990,080.00            | 1,990,080.00     |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 10,000.00      | 0.00           | 3,321,120.00         | 0.00                     | 0.00                            | 3,321,120.00            | 3,321,120.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 0.00           | 0.00           | 1,767,760.00         | 0.00                     | 0.00                            | 1,767,760.00            | 1,767,760.00     |
| 22020702                                                    | Information Technology/Statistical Consulting         | 0.00           | 0.00           | 1,546,160.00         | 0.00                     | 0.00                            | 1,546,160.00            | 1,546,160.00     |
| 22020703                                                    | Legal Services                                        | 0.00           | 0.00           | 657,760.00           | 0.00                     | 0.00                            | 657,760.00              | 657,760.00       |
| 22020709                                                    | Other Consulting Services                             | 0.00           | 0.00           | 657,760.00           | 0.00                     | 0.00                            | 657,760.00              | 657,760.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 0.00           | 0.00           | 4,629,440.00         | 0.00                     | 0.00                            | 4,629,440.00            | 4,629,440.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 268,725.00     | 0.00           | 1,632,960.00         | 0.00                     | 0.00                            | 1,632,960.00            | 1,632,960.00     |
| 22020802                                                    | Other Transport Equipment Fuel Cost                   | 0.00           | 0.00           | 1,632,960.00         | 0.00                     | 0.00                            | 1,632,960.00            | 1,632,960.00     |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 304,000.00     | 0.00           | 483,440.00           | 0.00                     | 0.00                            | 483,440.00              | 483,440.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 572,725.00     | 0.00           | 3,749,360.00         | 0.00                     | 0.00                            | 3,749,360.00            | 3,749,360.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 8,646.68       | 0.00           | 324,000.00           | 0.00                     | 0.00                            | 324,000.00              | 324,000.00       |
| 22020902                                                    | Insurance Premium                                     | 0.00           | 0.00           | 733,600.00           | 0.00                     | 0.00                            | 733,600.00              | 733,600.00       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 8,646.68       | 0.00           | 1,057,600.00         | 0.00                     | 0.00                            | 1,057,600.00            | 1,057,600.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                                   | 68,500.00      | 0.00           | 733,600.00           | 0.00                     | 0.00                            | 733,600.00              | 733,600.00       |
| 22021002                                                    | Honorarium & Sitting Allowance                        | 378,800.00     | 0.00           | 733,600.00           | 0.00                     | 0.00                            | 733,600.00              | 733,600.00       |
| 22021003                                                    | Publicity & Advertisements                            | 52,000.00      | 0.00           | 112,160.00           | 0.00                     | 0.00                            | 112,160.00              | 112,160.00       |
| 22021006                                                    | Postages & Courier Services                           | 0.00           | 0.00           | 1,472,960.00         | 0.00                     | 0.00                            | 1,472,960.00            | 1,472,960.00     |
| 22021007                                                    | Welfare Packages                                      | 0.00           | 0.00           | 1,179,360.00         | 0.00                     | 0.00                            | 1,179,360.00            | 1,179,360.00     |
| 22021008                                                    | Subscription to Professional Bodies                   | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021022                                                    | Youth Corpers Allowance                               | 0.00           | 0.00           | 383,040.00           | 0.00                     | 0.00                            | 383,040.00              | 383,040.00       |
| 22021023                                                    | Development Plan Preparation Expenses                 | 121,500.00     | 0.00           | 842,400.00           | 0.00                     | 0.00                            | 842,400.00              | 842,400.00       |
| 22021025                                                    | Other Miscellaneous Expenses                          | 1,085,209.93   | 0.00           | 850,600.00           | 526,600.00               | 0.00                            | 324,000.00              | 850,600.00       |
| 22021026                                                    | Monitoring and Evaluation Recurrent                   | 398,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                                       | 2,104,009.93   | 0.00           | 6,307,720.00         | 526,600.00               | 0.00                            | 5,781,120.00            | 6,307,720.00     |
| 2202 - OVERHEAD COST Total                                  |                                                       | 7,964,381.61   | 0.00           | 35,896,600.00        | 526,600.00               | 0.00                            | 35,370,000.00           | 35,896,600.00    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                              |                                             | N              | N              | N                    | N                        | N                               | N                       | N                |
| 22 - OTHER RECURRENT COSTS Total                             |                                             | 7,964,381.61   | 0.00           | 35,896,600.00        | 526,600.00               | 0.00                            | 35,370,000.00           | 35,896,600.00    |
| 011110100100 - Community and Social Development Agency Total |                                             | 8,614,381.61   | 0.00           | 35,896,600.00        | (333,400.00)             | 0.00                            | 36,230,000.00           | 35,896,600.00    |
| 011110300100 - Boundary Commission                           |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                          |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                  |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                     | Basic-Salary                                | 686,364.00     | 872,910.27     | 934,020.00           | 343,200.00               | 0.00                            | 590,820.00              | 61,109.73        |
| 21010103                                                     | Consolidated Revenue Fund Charge - Salaries | 200,000.00     | 0.00           | 0.00                 | (430,000.00)             | 0.00                            | 430,000.00              | 0.00             |
| 210101 - SALARIES AND WAGES Total                            |                                             | 886,364.00     | 872,910.27     | 934,020.00           | (86,800.00)              | 0.00                            | 1,020,820.00            | 61,109.73        |
| 2101 - SALARY Total                                          |                                             | 886,364.00     | 872,910.27     | 934,020.00           | (86,800.00)              | 0.00                            | 1,020,820.00            | 61,109.73        |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                          |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                     | Housing/Rent Allowance                      | 157,041.84     | 199,723.20     | 214,480.00           | 78,600.00                | 0.00                            | 135,880.00              | 14,756.80        |
| 21020103                                                     | Transport Allowance                         | 58,155.60      | 76,559.16      | 79,840.00            | 29,100.00                | 0.00                            | 50,740.00               | 3,280.84         |
| 21020104                                                     | Meal Subsidy                                | 11,456.16      | 15,579.36      | 16,120.00            | 5,800.00                 | 0.00                            | 10,320.00               | 540.64           |
| 21020105                                                     | Utility Allowance                           | 31,978.32      | 43,487.70      | 43,520.00            | 16,000.00                | 0.00                            | 27,520.00               | 32.30            |
| 21020107                                                     | Leave Allowance                             | 68,640.00      | 87,293.73      | 93,740.00            | 34,400.00                | 0.00                            | 59,340.00               | 6,446.27         |
| 21020111                                                     | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (10,320.00)              | 0.00                            | 10,320.00               | 0.00             |
| 21020135                                                     | Furniture Allowance                         | 137,274.36     | 174,583.23     | 187,380.00           | 68,700.00                | 0.00                            | 118,680.00              | 12,796.77        |
| 21020145                                                     | Other Allowances and Benefits               | 100,000.00     | 20,000.00      | 880,000.00           | 20,000.00                | 0.00                            | 860,000.00              | 860,000.00       |
| 210201 - ALLOWANCES Total                                    |                                             | 564,546.28     | 617,226.38     | 1,515,080.00         | 242,280.00               | 0.00                            | 1,272,800.00            | 897,853.62       |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total              |                                             | 564,546.28     | 617,226.38     | 1,515,080.00         | 242,280.00               | 0.00                            | 1,272,800.00            | 897,853.62       |
| 21 - PERSONNEL COST Total                                    |                                             | 1,450,910.28   | 1,490,136.65   | 2,449,100.00         | 155,480.00               | 0.00                            | 2,293,620.00            | 958,963.35       |
| 22 - OTHER RECURRENT COSTS                                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                     | Local Travel & Transport: Training          | 285,000.00     | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020102                                                     | Local Travel & Transport: Others            | 774,500.00     | 250,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 550,000.00       |
| 22020103                                                     | International Travel & Transport: Training  | 10,000.00      | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020104                                                     | International Travel & Transport: Others    | 30,000.00      | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020105                                                     | Hotel Accommodation - Local                 | 50,000.00      | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020106                                                     | Hotel Accommodation - International         | 0.00           | 0.00           | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 560,000.00       |
| 22020107                                                     | Hotel Accommodation - Local Training        | 30,000.00      | 15,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 385,000.00       |
| 22020109                                                     | Per-Diem/Estacodes                          | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                  |                                             | 1,179,500.00   | 265,000.00     | 4,320,000.00         | 0.00                     | 0.00                            | 4,320,000.00            | 4,055,000.00     |
| 220202 - UTILITIES - GENERAL                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                     | Electricity Charges                         | 0.00           | 10,000.00      | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 78,000.00        |
| 22020202                                                     | Telephone Charges                           | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020203                                                     | Internet Access Charges                     | 10,000.00      | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020204                                                     | Satellite Broadcasting Access Charges       | 0.00           | 0.00           | 56,000.00            | 0.00                     | 0.00                            | 56,000.00               | 56,000.00        |
| 22020205                                                     | Water Rates                                 | 0.00           | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                           | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                         |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020206                                                | Sewerage Charges                                      | 0.00           | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 22020207                                                | Leased Communication Lines(s)                         | 0.00           | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 22020208                                                | Software Charges/ License Renewal                     | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220202 - UTILITIES - GENERAL Total                      |                                                       | 10,000.00      | 10,000.00      | 536,000.00           | 0.00                     | 0.00                            | 536,000.00              | 526,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                | Maintenance of Motor Vehicle/Transport Equipment      | 10,000.00      | 33,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 87,000.00        |
| 22020403                                                | Maintenance of Office Building/Residential Qtrs       | 10,000.00      | 6,000.00       | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 74,000.00        |
| 22020405                                                | Maintenance of Plants/Generators                      | 0.00           | 10,000.00      | 104,000.00           | 0.00                     | 0.00                            | 104,000.00              | 94,000.00        |
| 22020406                                                | Other Maintenance Services                            | 5,000.00       | 22,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 98,000.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total           |                                                       | 25,000.00      | 71,000.00      | 424,000.00           | 0.00                     | 0.00                            | 424,000.00              | 353,000.00       |
| 220205 - TRAINING - GENERAL                             |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020504                                                | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 10,000.00      | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 11,990,000.00    |
| 220205 - TRAINING - GENERAL Total                       |                                                       | 0.00           | 10,000.00      | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 11,990,000.00    |
| 220209 - FINANCIAL CHARGES - GENERAL                    |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                | Bank Charges (Other Than Interest)                    | 20,999.62      | 18,736.34      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 21,263.66        |
| 220209 - FINANCIAL CHARGES - GENERAL Total              |                                                       | 20,999.62      | 18,736.34      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 21,263.66        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                | Refreshment & Meals                                   | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22021002                                                | Honorarium & Sitting Allowance                        | 105,000.00     | 20,000.00      | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,980,000.00     |
| 22021003                                                | Publicity & Advertisements                            | 10,000.00      | 15,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 105,000.00       |
| 22021004                                                | Medical Expenses-Local                                | 20,000.00      | 70,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 50,000.00        |
| 22021007                                                | Welfare Packages                                      | 0.00           | 10,000.00      | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 790,000.00       |
| 22021008                                                | Subscription to Professional Bodies                   | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22021022                                                | Youth Corpers Allowance                               | 0.00           | 10,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 70,000.00        |
| 22021023                                                | Development Plan Preparation Expenses                 | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021025                                                | Other Miscellaneous Expenses                          | 740,000.00     | 7,325,394.00   | 24,000,000.00        | 0.00                     | 0.00                            | 24,000,000.00           | 16,674,606.00    |
| 22021026                                                | Monitoring and Evaluation Recurrent                   | 1,697,500.00   | 1,192,000.00   | 1,196,000.00         | 396,000.00               | 0.00                            | 800,000.00              | 4,000.00         |
| 22021027                                                | Daily Rated Allowance                                 | 173,000.00     | 60,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 20,000.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total           |                                                       | 2,745,500.00   | 8,702,394.00   | 31,276,000.00        | 396,000.00               | 0.00                            | 30,880,000.00           | 22,573,606.00    |
| 2202 - OVERHEAD COST Total                              |                                                       | 3,980,999.62   | 9,077,130.34   | 48,596,000.00        | 396,000.00               | 0.00                            | 48,200,000.00           | 39,518,869.66    |
| 22 - OTHER RECURRENT COSTS Total                        |                                                       | 3,980,999.62   | 9,077,130.34   | 48,596,000.00        | 396,000.00               | 0.00                            | 48,200,000.00           | 39,518,869.66    |
| 011110300100 - Boundary Commission Total                |                                                       | 5,431,909.90   | 10,567,266.99  | 51,045,100.00        | 551,480.00               | 0.00                            | 50,493,620.00           | 40,477,833.01    |
| 011118400100 - Gongola Basin Energy Development Company |                                                       |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                             |                                                       |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                | Basic-Salary                                          | 2,547,922.08   | 3,368,095.66   | 6,553,440.00         | 1,308,300.00             | 0.00                            | 5,245,140.00            | 3,185,344.34     |
| 21010103                                                | Consolidated Revenue Fund Charge - Salaries           | 0.00           | 0.00           | 0.00                 | (559,000.00)             | 0.00                            | 559,000.00              | 0.00             |
| 210101 - SALARIES AND WAGES Total                       |                                                       | 2,547,922.08   | 3,368,095.66   | 6,553,440.00         | 749,300.00               | 0.00                            | 5,804,140.00            | 3,185,344.34     |
| 2101 - SALARY Total                                     |                                                       | 2,547,922.08   | 3,368,095.66   | 6,553,440.00         | 749,300.00               | 0.00                            | 5,804,140.00            | 3,185,344.34     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | N              | N              | N                    | N                        | N                               | N                       | N                |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                   |                                                  |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                    | Housing/Rent Allowance                           | 582,964.44     | 770,619.96     | 851,520.00           | 299,400.00               | 0.00                            | 552,120.00              | 80,900.04        |
| 21020103                                                    | Transport Allowance                              | 299,570.88     | 411,999.37     | 433,700.00           | 149,900.00               | 0.00                            | 283,800.00              | 21,700.63        |
| 21020104                                                    | Meal Subsidy                                     | 65,178.24      | 89,843.00      | 94,420.00            | 32,500.00                | 0.00                            | 61,920.00               | 4,577.00         |
| 21020105                                                    | Utility Allowance                                | 142,239.84     | 196,569.37     | 204,960.00           | 70,800.00                | 0.00                            | 134,160.00              | 8,390.63         |
| 21020107                                                    | Leave Allowance                                  | 232,764.00     | 311,723.94     | 336,560.00           | 116,400.00               | 0.00                            | 220,160.00              | 24,836.06        |
| 21020111                                                    | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (56,760.00)              | 0.00                            | 56,760.00               | 0.00             |
| 21020125                                                    | Student Nurses Allowance                         | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                                    | Furniture Allowance                              | 130,281.60     | 198,576.08     | 198,640.00           | 74,800.00                | 0.00                            | 123,840.00              | 63.92            |
| 21020145                                                    | Other Allowances and Benefits                    | 400,000.00     | 80,000.00      | 815,300.00           | 80,000.00                | 0.00                            | 735,300.00              | 735,300.00       |
| 210201 - ALLOWANCES Total                                   |                                                  | 1,852,999.00   | 2,059,331.72   | 2,935,100.00         | 767,040.00               | 0.00                            | 2,168,060.00            | 875,768.28       |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total             |                                                  | 1,852,999.00   | 2,059,331.72   | 2,935,100.00         | 767,040.00               | 0.00                            | 2,168,060.00            | 875,768.28       |
| 21 - PERSONNEL COST Total                                   |                                                  | 4,400,921.08   | 5,427,427.38   | 9,488,540.00         | 1,516,340.00             | 0.00                            | 7,972,200.00            | 4,061,112.62     |
| 22 - OTHER RECURRENT COSTS                                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020102                                                    | Local Travel & Transport: Others                 | 390,000.00     | 60,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 20,000.00        |
| 22020105                                                    | Hotel Accommodation - Local                      | 105,000.00     | 45,000.00      | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 43,000.00        |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                 |                                                  | 495,000.00     | 105,000.00     | 168,000.00           | 0.00                     | 0.00                            | 168,000.00              | 63,000.00        |
| 220202 - UTILITIES - GENERAL                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                    | Electricity Charges                              | 0.00           | 40,000.00      | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 48,000.00        |
| 22020204                                                    | Satellite Broadcasting Access Charges            | 0.00           | 0.00           | 32,000.00            | 0.00                     | 0.00                            | 32,000.00               | 32,000.00        |
| 22020209                                                    | Other Utility Charges                            | 55,000.00      | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 55,000.00      | 40,000.00      | 216,000.00           | 0.00                     | 0.00                            | 216,000.00              | 176,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 45,000.00      | 35,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 45,000.00        |
| 22020302                                                    | Books                                            | 0.00           | 0.00           | 5,600.00             | 0.00                     | 0.00                            | 5,600.00                | 5,600.00         |
| 22020305                                                    | Printing of Non Security Documents               | 160,000.00     | 0.00           | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 88,000.00        |
| 22020312                                                    | Other Materials and Supplies                     | 50,000.00      | 50,000.00      | 100,000.00           | 0.00                     | 0.00                            | 100,000.00              | 50,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 255,000.00     | 85,000.00      | 273,600.00           | 0.00                     | 0.00                            | 273,600.00              | 188,600.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 90,000.00      | 165,000.00     | 165,200.00           | 65,200.00                | 0.00                            | 100,000.00              | 200.00           |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 50,000.00      | 106,000.00     | 150,000.00           | 94,000.00                | 0.00                            | 56,000.00               | 44,000.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 140,000.00     | 271,000.00     | 315,200.00           | 159,200.00               | 0.00                            | 156,000.00              | 44,200.00        |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 0.00           | 20,000.00      | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 4,000.00         |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 0.00           | 20,000.00      | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 4,000.00         |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 0.00           | 35,000.00      | 35,100.00            | 15,100.00                | 0.00                            | 20,000.00               | 100.00           |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 0.00           | 35,000.00      | 35,100.00            | 15,100.00                | 0.00                            | 20,000.00               | 100.00           |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                 | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                               |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220208 - FUEL & LUBRICANTS - GENERAL                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                      | Motor Vehicle Fuel Cost                          | 25,000.00      | 0.00           | 52,000.00            | 0.00                     | 0.00                            | 52,000.00               | 52,000.00        |
| 22020803                                                      | Plant/Generator Fuel Cost                        | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                    |                                                  | 25,000.00      | 0.00           | 132,000.00           | 0.00                     | 0.00                            | 132,000.00              | 132,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                      | Bank Charges (Other Than Interest)               | 4,536.01       | 2,189.00       | 12,000.00            | 0.00                     | 0.00                            | 12,000.00               | 9,811.00         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                    |                                                  | 4,536.01       | 2,189.00       | 12,000.00            | 0.00                     | 0.00                            | 12,000.00               | 9,811.00         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021003                                                      | Publicity & Advertisements                       | 0.00           | 90,000.00      | 134,400.00           | 0.00                     | 0.00                            | 134,400.00              | 44,400.00        |
| 22021004                                                      | Medical Expenses-Local                           | 100,000.00     | 20,000.00      | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 68,000.00        |
| 22021007                                                      | Welfare Packages                                 | 440,000.00     | 70,000.00      | 192,000.00           | 0.00                     | 0.00                            | 192,000.00              | 122,000.00       |
| 22021025                                                      | Other Miscellaneous Expenses                     | 545,000.00     | 434,000.00     | 434,400.00           | 114,400.00               | 0.00                            | 320,000.00              | 400.00           |
| 22021027                                                      | Daily Rated Allowance                            | 0.00           | 230,000.00     | 280,000.00           | 96,000.00                | 0.00                            | 184,000.00              | 50,000.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                 |                                                  | 1,085,000.00   | 844,000.00     | 1,128,800.00         | 210,400.00               | 0.00                            | 918,400.00              | 284,800.00       |
| 2202 - OVERHEAD COST Total                                    |                                                  | 2,059,536.01   | 1,402,189.00   | 2,304,700.00         | 384,700.00               | 0.00                            | 1,920,000.00            | 902,511.00       |
| 22 - OTHER RECURRENT COSTS Total                              |                                                  | 2,059,536.01   | 1,402,189.00   | 2,304,700.00         | 384,700.00               | 0.00                            | 1,920,000.00            | 902,511.00       |
| 011118400100 - Gongola Basin Energy Development Company Total |                                                  | 6,460,457.09   | 6,829,616.38   | 11,793,240.00        | 1,901,040.00             | 0.00                            | 9,892,200.00            | 4,963,623.62     |
| 011118500100 - Department of Chieftaincy Affairs              |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS                                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020102                                                      | Local Travel & Transport: Others                 | 11,376,500.00  | 7,620,878.00   | 15,621,840.00        | 15,000,000.00            | 0.00                            | 621,840.00              | 8,000,962.00     |
| 22020104                                                      | International Travel & Transport: Others         | 0.00           | 5,000.00       | 48,400.00            | 0.00                     | 0.00                            | 48,400.00               | 43,400.00        |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                   |                                                  | 11,376,500.00  | 7,625,878.00   | 15,670,240.00        | 15,000,000.00            | 0.00                            | 670,240.00              | 8,044,362.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                      | Office Stationeries/Computer Consumables         | 0.00           | 198,000.00     | 200,000.00           | 160,000.00               | 0.00                            | 40,000.00               | 2,000.00         |
| 22020305                                                      | Printing of Non Security Documents               | 0.00           | 20,000.00      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 20,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total                 |                                                  | 0.00           | 218,000.00     | 240,000.00           | 160,000.00               | 0.00                            | 80,000.00               | 22,000.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL                       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                      | Maintenance of Motor Vehicle/Transport Equipment | 547,184.00     | 119,800.00     | 155,000.00           | 35,000.00                | 0.00                            | 120,000.00              | 35,200.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total                 |                                                  | 547,184.00     | 119,800.00     | 155,000.00           | 35,000.00                | 0.00                            | 120,000.00              | 35,200.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                      | Motor Vehicle Fuel Cost                          | 127,000.00     | 48,000.00      | 113,400.00           | 65,000.00                | 0.00                            | 48,400.00               | 65,400.00        |
| 22020803                                                      | Plant/Generator Fuel Cost                        | 0.00           | 12,199,446.00  | 12,309,300.00        | 12,293,300.00            | 0.00                            | 16,000.00               | 109,854.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                    |                                                  | 127,000.00     | 12,247,446.00  | 12,422,700.00        | 12,358,300.00            | 0.00                            | 64,400.00               | 175,254.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                      | Bank Charges (Other Than Interest)               | 50,141.61      | 61,478.92      | 61,900.00            | 57,500.00                | 0.00                            | 4,400.00                | 421.08           |
| 220209 - FINANCIAL CHARGES - GENERAL Total                    |                                                  | 50,141.61      | 61,478.92      | 61,900.00            | 57,500.00                | 0.00                            | 4,400.00                | 421.08           |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                       |                                                  |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                | Economic Description                        | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------|---------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                              |                                             | N                 | N                 | N                    | N                        | N                               | N                       | N                |
| 22021001                                                     | Refreshment & Meals                         | 0.00              | 26,000.00         | 28,000.00            | 0.00                     | 0.00                            | 28,000.00               | 2,000.00         |
| 22021007                                                     | Welfare Packages                            | 15,496,177.16     | 176,934,000.00    | 177,197,860.00       | 176,640,900.00           | 0.00                            | 556,960.00              | 263,860.00       |
| 22021025                                                     | Other Miscellaneous Expenses                | 2,038,773.00      | 58,890,257.66     | 59,169,700.00        | 58,213,700.00            | 0.00                            | 956,000.00              | 279,442.34       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                |                                             | 17,534,950.16     | 235,850,257.66    | 236,395,560.00       | 234,854,600.00           | 0.00                            | 1,540,960.00            | 545,302.34       |
|                                                              |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST Total                                   |                                             | 29,635,775.77     | 256,122,860.58    | 264,945,400.00       | 262,465,400.00           | 0.00                            | 2,480,000.00            | 8,822,539.42     |
|                                                              |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS Total                             |                                             | 29,635,775.77     | 256,122,860.58    | 264,945,400.00       | 262,465,400.00           | 0.00                            | 2,480,000.00            | 8,822,539.42     |
|                                                              |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 011118500100 - Department of Chieftaincy Affairs Total       |                                             | 29,635,775.77     | 256,122,860.58    | 264,945,400.00       | 262,465,400.00           | 0.00                            | 2,480,000.00            | 8,822,539.42     |
|                                                              |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 011100000000 - Governor's Office Total                       |                                             | 13,704,982,845.29 | 21,392,574,080.39 | 23,200,074,498.00    | 8,279,739,100.00         | 0.00                            | 14,920,335,398.00       | 1,807,500,417.61 |
|                                                              |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 011200000000 - Adamawa State House of Assembly               |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 011200300100 - Adamawa State House of Assembly (Legislature) |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                          |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                  |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 21010101                                                     | Basic Salary                                | 84,289,657.60     | 86,466,553.34     | 156,521,300.00       | 43,101,300.00            | 0.00                            | 113,420,000.00          | 70,054,746.66    |
| 21010103                                                     | Consolidated Revenue Fund Charge - Salaries | 156,438,804.66    | 158,582,689.64    | 407,801,200.00       | 79,528,800.00            | 0.00                            | 328,272,400.00          | 249,218,510.36   |
| 210101 - SALARIES AND WAGES Total                            |                                             | 240,728,462.26    | 245,049,242.98    | 564,322,500.00       | 122,630,100.00           | 0.00                            | 441,692,400.00          | 319,273,257.02   |
|                                                              |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 2101 - SALARY Total                                          |                                             | 240,728,462.26    | 245,049,242.98    | 564,322,500.00       | 122,630,100.00           | 0.00                            | 441,692,400.00          | 319,273,257.02   |
|                                                              |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                    |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                          |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 21020102                                                     | Housing/Rent Allowance                      | 72,255,056.33     | 73,591,828.04     | 108,990,220.00       | 36,404,500.00            | 0.00                            | 72,585,720.00           | 35,398,391.96    |
| 21020103                                                     | Transport Allowance                         | 21,690,726.44     | 22,046,153.15     | 33,074,420.00        | 10,914,800.00            | 0.00                            | 22,159,620.00           | 11,028,266.85    |
| 21020104                                                     | Meal Subsidy                                | 826,520.84        | 794,574.06        | 1,669,240.00         | 397,300.00               | 0.00                            | 1,271,940.00            | 874,665.94       |
| 21020105                                                     | Utility Allowance                           | 7,604,602.69      | 7,714,720.58      | 26,475,320.00        | 3,825,500.00             | 0.00                            | 22,649,820.00           | 18,760,599.42    |
| 21020106                                                     | Entertainment Allowance                     | 6,778,081.85      | 6,920,146.52      | 10,008,160.00        | 3,428,300.00             | 0.00                            | 6,579,860.00            | 3,088,013.48     |
| 21020107                                                     | Leave Allowance                             | 124,788.00        | 124,788.00        | 5,595,640.00         | 62,400.00                | 0.00                            | 5,533,240.00            | 5,470,852.00     |
| 21020108                                                     | Domestic Staff Allowance                    | 45,779,176.17     | 47,481,474.75     | 66,949,240.00        | 23,318,000.00            | 0.00                            | 43,631,240.00           | 19,467,765.25    |
| 21020109                                                     | Shift Allowance                             | 571,116.00        | 660,468.00        | 862,760.00           | 320,100.00               | 0.00                            | 542,660.00              | 202,292.00       |
| 21020110                                                     | Call Duty Allowance                         | 0.00              | 0.00              | 0.00                 | (119,540.00)             | 0.00                            | 119,540.00              | 0.00             |
| 21020111                                                     | Clinical Allowance                          | 0.00              | 0.00              | 0.00                 | (21,937,740.00)          | 0.00                            | 21,937,740.00           | 0.00             |
| 21020112                                                     | Harzard Allowance                           | 15,600,239.04     | 15,846,000.16     | 24,487,280.00        | 7,848,000.00             | 0.00                            | 16,639,280.00           | 8,641,279.84     |
| 21020117                                                     | Outfit Allowance                            | 14,657,137.36     | 14,830,258.24     | 22,332,280.00        | 7,365,700.00             | 0.00                            | 14,966,580.00           | 7,502,021.76     |
| 21020118                                                     | Siwes Allowance                             | 0.00              | 0.00              | 0.00                 | (364,640.00)             | 0.00                            | 364,640.00              | 0.00             |
| 21020120                                                     | Journal Allowance                           | 187,180.56        | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020123                                                     | Responsibility Allowance                    | 0.00              | 0.00              | 0.00                 | (435,160.00)             | 0.00                            | 435,160.00              | 0.00             |
| 21020125                                                     | Student Nurses Allowance                    | 0.00              | 0.00              | 0.00                 | (2,622,140.00)           | 0.00                            | 2,622,140.00            | 0.00             |
| 21020126                                                     | Torchlight Allowance                        | 152,646.72        | 89,766.99         | 181,060.00           | 46,900.00                | 0.00                            | 134,160.00              | 91,293.01        |
| 21020128                                                     | Personal Assistance Allowance               | 0.00              | 0.00              | 0.00                 | (9,023,120.00)           | 0.00                            | 9,023,120.00            | 0.00             |
| 21020129                                                     | Newspapers Allowance                        | 0.00              | 0.00              | 0.00                 | (1,308,060.00)           | 0.00                            | 1,308,060.00            | 0.00             |
| 21020130                                                     | Special Allowance                           | 10,845,361.71     | 11,010,540.16     | 11,047,760.00        | 9,210,800.00             | 0.00                            | 1,836,960.00            | 37,219.84        |
| 21020135                                                     | Furniture Allowance                         | 21,690,726.44     | 22,021,081.85     | 41,813,740.00        | 10,914,800.00            | 0.00                            | 30,898,940.00           | 19,792,658.15    |
| 21020137                                                     | Driver's Allowance                          | 935,902.56        | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020138                                                     | Admin Allowance                             | 311,967.48        | 311,967.48        | 395,940.00           | 156,000.00               | 0.00                            | 239,940.00              | 83,972.52        |
| 21020143                                                     | Motor Vehicle/ Maintenance Allowance        | 0.00              | 0.00              | 0.00                 | (6,665,000.00)           | 0.00                            | 6,665,000.00            | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020145                                        | Other Allowances and Benefits                    | 8,420,000.00   | 2,803,083.12   | 20,727,620.00        | 2,231,600.00             | 0.00                            | 18,496,020.00           | 17,924,536.88    |
| 210201 - ALLOWANCES Total                       |                                                  | 228,431,230.19 | 226,246,851.10 | 374,610,680.00       | 73,969,300.00            | 0.00                            | 300,641,380.00          | 148,363,828.90   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 228,431,230.19 | 226,246,851.10 | 374,610,680.00       | 73,969,300.00            | 0.00                            | 300,641,380.00          | 148,363,828.90   |
| 2103 - SOCIAL BENEFITS                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 210301 - SOCIAL BENEFITS                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21030101                                        | Gratuity                                         | 0.00           | 0.00           | 0.00                 | (87,992,620.00)          | 0.00                            | 87,992,620.00           | 0.00             |
| 210301 - SOCIAL BENEFITS Total                  |                                                  | 0.00           | 0.00           | 0.00                 | (87,992,620.00)          | 0.00                            | 87,992,620.00           | 0.00             |
| 2103 - SOCIAL BENEFITS Total                    |                                                  | 0.00           | 0.00           | 0.00                 | (87,992,620.00)          | 0.00                            | 87,992,620.00           | 0.00             |
| 21 - PERSONNEL COST Total                       |                                                  | 469,159,692.45 | 471,296,094.08 | 938,933,180.00       | 108,606,780.00           | 0.00                            | 830,326,400.00          | 467,637,085.92   |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 50,252,199.00  | 117,046,850.00 | 117,067,400.00       | 53,067,400.00            | 0.00                            | 64,000,000.00           | 20,550.00        |
| 22020102                                        | Local Travel & Transport: Others                 | 37,899,400.00  | 262,355,270.54 | 262,578,900.00       | 225,622,900.00           | 0.00                            | 36,956,000.00           | 223,629.46       |
| 22020103                                        | International Travel & Transport: Training       | 56,032,200.00  | 152,526,984.00 | 152,827,800.00       | 30,374,200.00            | 0.00                            | 122,453,600.00          | 300,816.00       |
| 22020104                                        | International Travel & Transport: Others         | 0.00           | 61,115,000.00  | 61,499,200.00        | 38,798,400.00            | 0.00                            | 22,700,800.00           | 384,200.00       |
| 22020105                                        | Hotel Accommodation - Local                      | 13,719,490.00  | 5,664,250.00   | 12,187,200.00        | 0.00                     | 0.00                            | 12,187,200.00           | 6,522,950.00     |
| 22020106                                        | Hotel Accommodation - International              | 0.00           | 109,500.00     | 108,481,600.00       | 0.00                     | 0.00                            | 108,481,600.00          | 108,372,100.00   |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 157,903,289.00 | 598,817,854.54 | 714,642,100.00       | 347,862,900.00           | 0.00                            | 366,779,200.00          | 115,824,245.46   |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 0.00           | 381,600.00     | 12,636,000.00        | 0.00                     | 0.00                            | 12,636,000.00           | 12,254,400.00    |
| 22020203                                        | Internet Access Charges                          | 3,200,000.00   | 3,600,000.00   | 5,054,400.00         | 0.00                     | 0.00                            | 5,054,400.00            | 1,454,400.00     |
| 22020204                                        | Satellite Broadcasting Access Charges            | 3,191,000.00   | 3,312,000.00   | 7,020,000.00         | 0.00                     | 0.00                            | 7,020,000.00            | 3,708,000.00     |
| 22020206                                        | Sewerage Charges                                 | 0.00           | 0.00           | 232,000.00           | 0.00                     | 0.00                            | 232,000.00              | 232,000.00       |
| 22020208                                        | Software Charges/ License Renewal                | 250,000.00     | 200,000.00     | 800,000.00           | 135,200.00               | 0.00                            | 664,800.00              | 600,000.00       |
| 22020209                                        | Other Utility Charges                            | 0.00           | 0.00           | 456,000.00           | 0.00                     | 0.00                            | 456,000.00              | 456,000.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 6,641,000.00   | 7,493,600.00   | 26,198,400.00        | 135,200.00               | 0.00                            | 26,063,200.00           | 18,704,800.00    |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 49,313,950.00  | 62,176,260.00  | 62,228,100.00        | 15,924,900.00            | 0.00                            | 46,303,200.00           | 51,840.00        |
| 22020302                                        | Books                                            | 0.00           | 0.00           | 3,168,000.00         | 0.00                     | 0.00                            | 3,168,000.00            | 3,168,000.00     |
| 22020303                                        | Newspapers                                       | 0.00           | 0.00           | 685,600.00           | 0.00                     | 0.00                            | 685,600.00              | 685,600.00       |
| 22020304                                        | Magazines & Periodicals                          | 0.00           | 0.00           | 369,600.00           | 0.00                     | 0.00                            | 369,600.00              | 369,600.00       |
| 22020305                                        | Printing of Non Security Documents               | 6,833,100.00   | 3,961,750.00   | 8,437,600.00         | 0.00                     | 0.00                            | 8,437,600.00            | 4,475,850.00     |
| 22020306                                        | Printing of Security Documents                   | 320,000.00     | 0.00           | 3,861,600.00         | 0.00                     | 0.00                            | 3,861,600.00            | 3,861,600.00     |
| 22020307                                        | Drugs/Laboratory/Medical Supplies                | 770,000.00     | 770,000.00     | 864,800.00           | 0.00                     | 0.00                            | 864,800.00              | 94,800.00        |
| 22020309                                        | UniForms & Other Clothing                        | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020310                                        | Teaching Aids/Instruction Materials              | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020311                                        | Food Stuff/Catering Materials Supplies           | 22,483,200.00  | 58,549,700.00  | 58,785,000.00        | 35,197,800.00            | 0.00                            | 23,587,200.00           | 235,300.00       |
| 22020312                                        | Other Materials and Supplies                     | 110,000.00     | 200,000.00     | 5,320,800.00         | 0.00                     | 0.00                            | 5,320,800.00            | 5,120,800.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 79,830,250.00  | 125,657,710.00 | 143,721,100.00       | 51,122,700.00            | 0.00                            | 92,598,400.00           | 18,063,390.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 24,739,992.76  | 6,912,000.00   | 36,779,680.00        | 0.00                     | 0.00                            | 36,779,680.00           | 29,867,680.00    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | ₦                | ₦                | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 22020402                                                    | Maintenance of Office Furniture                       | 0.00             | 390,000.00       | 3,757,600.00         | 0.00                     | 0.00                            | 3,757,600.00            | 3,367,600.00     |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 12,332,100.00    | 0.00             | 1,062,400.00         | 0.00                     | 0.00                            | 1,062,400.00            | 1,062,400.00     |
| 22020405                                                    | Maintenance of Plants/Generators                      | 588,700.00       | 558,100.00       | 2,191,200.00         | 0.00                     | 0.00                            | 2,191,200.00            | 1,633,100.00     |
| 22020406                                                    | Other Maintenance Services                            | 2,665,250.00     | 4,441,650.00     | 19,147,200.00        | 0.00                     | 0.00                            | 19,147,200.00           | 14,705,550.00    |
| 22020410                                                    | Maintenance of Street Lightings                       | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020411                                                    | Maintenance of Communication Equipments               | 80,500.00        | 750,000.00       | 1,002,400.00         | 0.00                     | 0.00                            | 1,002,400.00            | 252,400.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 40,406,542.76    | 13,051,750.00    | 63,940,480.00        | 0.00                     | 0.00                            | 63,940,480.00           | 50,888,730.00    |
| 220205 - TRAINING - GENERAL                                 |                                                       |                  |                  |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 3,450,000.00     | 5,046,000.00     | 18,820,000.00        | 0.00                     | 0.00                            | 18,820,000.00           | 13,774,000.00    |
| 22020502                                                    | International Training                                | 0.00             | 0.00             | 42,120,000.00        | 0.00                     | 0.00                            | 42,120,000.00           | 42,120,000.00    |
| 22020503                                                    | Other Trainings                                       | 160,000.00       | 240,000.00       | 4,212,000.00         | 0.00                     | 0.00                            | 4,212,000.00            | 3,972,000.00     |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00             | 0.00             | 83,776,000.00        | (10,000,000.00)          | 0.00                            | 93,776,000.00           | 83,776,000.00    |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 3,610,000.00     | 5,286,000.00     | 148,928,000.00       | (10,000,000.00)          | 0.00                            | 158,928,000.00          | 143,642,000.00   |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                  |                  |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 45,806,743.88    | 48,296,285.00    | 67,892,000.00        | 0.00                     | 0.00                            | 67,892,000.00           | 19,595,715.00    |
| 22020604                                                    | Security Vote (Including Operations)                  | 147,573,800.00   | 237,680,000.00   | 238,161,400.00       | 48,621,400.00            | 0.00                            | 189,540,000.00          | 481,400.00       |
| 22020605                                                    | Cleaning & Fumigation Services                        | 1,138,500.00     | 2,550,500.00     | 2,827,200.00         | 0.00                     | 0.00                            | 2,827,200.00            | 276,700.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 194,519,043.88   | 288,526,785.00   | 308,880,600.00       | 48,621,400.00            | 0.00                            | 260,259,200.00          | 20,353,815.00    |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                  |                  |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 0.00             | 0.00             | 21,060,800.00        | 0.00                     | 0.00                            | 21,060,800.00           | 21,060,800.00    |
| 22020702                                                    | Information Technology/Statistical Consulting         | 0.00             | 0.00             | 592,000.00           | 0.00                     | 0.00                            | 592,000.00              | 592,000.00       |
| 22020703                                                    | Legal Services                                        | 1,000,000.00     | 750,000.00       | 23,166,400.00        | 0.00                     | 0.00                            | 23,166,400.00           | 22,416,400.00    |
| 22020709                                                    | Other Consulting Services                             | 4,500,000.00     | 0.00             | 7,722,880.00         | 0.00                     | 0.00                            | 7,722,880.00            | 7,722,880.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 5,500,000.00     | 750,000.00       | 52,542,080.00        | 0.00                     | 0.00                            | 52,542,080.00           | 51,792,080.00    |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                  |                  |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 19,433,739.14    | 75,357,062.82    | 75,550,700.00        | 55,637,100.00            | 0.00                            | 19,913,600.00           | 193,637.18       |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 23,808,000.00    | 18,257,400.00    | 18,316,700.00        | 5,985,500.00             | 0.00                            | 12,331,200.00           | 59,300.00        |
| 22020806                                                    | Cooking Gas/Fuel Cost                                 | 0.00             | 0.00             | 83,200.00            | 0.00                     | 0.00                            | 83,200.00               | 83,200.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 43,241,739.14    | 93,614,462.82    | 93,950,600.00        | 61,622,600.00            | 0.00                            | 32,328,000.00           | 336,137.18       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                  |                  |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 7,010,514.17     | 422,432,869.22   | 426,590,900.00       | 419,953,300.00           | 0.00                            | 6,637,600.00            | 4,158,030.78     |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 7,010,514.17     | 422,432,869.22   | 426,590,900.00       | 419,953,300.00           | 0.00                            | 6,637,600.00            | 4,158,030.78     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                  |                  |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                                   | 72,493,065.00    | 9,215,529.87     | 9,956,800.00         | 0.00                     | 0.00                            | 9,956,800.00            | 741,270.13       |
| 22021002                                                    | Honorarium & Sitting Allowance                        | 1,233,258,677.25 | 1,729,584,065.00 | 1,731,880,000.00     | 459,010,160.00           | 0.00                            | 1,272,869,840.00        | 2,295,935.00     |
| 22021003                                                    | Publicity & Advertisements                            | 7,763,438.00     | 13,027,650.00    | 13,040,000.00        | 1,242,000.00             | 0.00                            | 11,798,000.00           | 12,350.00        |
| 22021004                                                    | Medical Expenses-Local                                | 26,960,000.00    | 75,233,375.25    | 75,459,200.00        | 22,807,200.00            | 0.00                            | 52,652,000.00           | 225,824.75       |
| 22021006                                                    | Postages & Courier Services                           | 51,961.25        | 0.00             | 115,200.00           | 0.00                     | 0.00                            | 115,200.00              | 115,200.00       |
| 22021007                                                    | Welfare Packages                                      | 52,811,600.00    | 325,240,000.00   | 327,550,300.00       | 253,335,900.00           | 0.00                            | 74,214,400.00           | 2,310,300.00     |
| 22021008                                                    | Subscription to Professional Bodies                   | 3,934,200.00     | 5,322,250.00     | 6,322,400.00         | 0.00                     | 0.00                            | 6,322,400.00            | 1,000,150.00     |
| 22021009                                                    | Sporting Activities                                   | 0.00             | 0.00             | 1,087,200.00         | 0.00                     | 0.00                            | 1,087,200.00            | 1,087,200.00     |
| 22021019                                                    | Medical Expenses-International                        | 6,200,000.00     | 0.00             | 7,722,400.00         | 0.00                     | 0.00                            | 7,722,400.00            | 7,722,400.00     |
| 22021021                                                    | Special Days/Celebrations                             | 0.00             | 0.00             | 455,200.00           | 0.00                     | 0.00                            | 455,200.00              | 455,200.00       |
| 22021022                                                    | Youth Corpers Allowance                               | 1,325,400.00     | 1,610,000.00     | 3,188,800.00         | 0.00                     | 0.00                            | 3,188,800.00            | 1,578,800.00     |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                      | Economic Description                                | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------|-----------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                    |                                                     | ₦                | ₦                | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 22021023                                                           | Development Plan Preparation Expenses               | 0.00             | 0.00             | 54,460,800.00        | 0.00                     | 0.00                            | 54,460,800.00           | 54,460,800.00    |
| 22021025                                                           | Other Miscellaneous Expenses                        | 505,113,049.29   | 1,071,603,901.54 | 1,072,413,940.00     | (527,586,060.00)         | 0.00                            | 1,600,000,000.00        | 810,038.46       |
| 22021026                                                           | Monitoring and Evaluation Recurrent                 | 0.00             | 0.00             | 2,263,200.00         | 0.00                     | 0.00                            | 2,263,200.00            | 2,263,200.00     |
| 22021027                                                           | Daily Rated Allowance                               | 6,618,500.00     | 6,690,000.00     | 12,491,200.00        | 0.00                     | 0.00                            | 12,491,200.00           | 5,801,200.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                      |                                                     | 1,916,529,890.79 | 3,237,526,771.66 | 3,318,406,640.00     | 208,809,200.00           | 0.00                            | 3,109,597,440.00        | 80,879,868.34    |
| 2202 - OVERHEAD COST Total                                         |                                                     | 2,455,192,269.74 | 4,793,157,803.24 | 5,297,800,900.00     | 1,128,127,300.00         | 0.00                            | 4,169,673,600.00        | 504,643,096.76   |
| 22 - OTHER RECURRENT COSTS Total                                   |                                                     | 2,455,192,269.74 | 4,793,157,803.24 | 5,297,800,900.00     | 1,128,127,300.00         | 0.00                            | 4,169,673,600.00        | 504,643,096.76   |
| 011200300100 - Adamawa State House of Assembly (Legislature) Total |                                                     | 2,924,351,962.19 | 5,264,453,897.32 | 6,236,734,080.00     | 1,236,734,080.00         | 0.00                            | 5,000,000,000.00        | 972,280,182.68   |
| 011200400100 - House of Assembly Service Commission                |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                      |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                        |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 21010101                                                           | Basic-Salary                                        | 49,256,530.95    | 61,870,153.37    | 74,264,880.00        | 30,733,900.00            | 0.00                            | 43,530,980.00           | 12,394,726.63    |
| 21010103                                                           | Consolidated Revenue Fund Charge - Salaries         | 22,658,243.75    | 23,140,334.31    | 23,239,500.00        | 20,887,100.00            | 0.00                            | 2,352,400.00            | 99,165.69        |
| 210101 - SALARIES AND WAGES Total                                  |                                                     | 71,914,774.70    | 85,010,487.68    | 97,504,380.00        | 51,621,000.00            | 0.00                            | 45,883,380.00           | 12,493,892.32    |
| 2101 - SALARY Total                                                |                                                     | 71,914,774.70    | 85,010,487.68    | 97,504,380.00        | 51,621,000.00            | 0.00                            | 45,883,380.00           | 12,493,892.32    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                          |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 21020102                                                           | Housing/Rent Allowance                              | 46,134,695.95    | 58,140,819.70    | 68,542,240.00        | 28,776,400.00            | 0.00                            | 39,765,840.00           | 10,401,420.30    |
| 21020103                                                           | Transport Allowance                                 | 14,776,959.32    | 18,561,277.88    | 29,006,520.00        | 9,198,700.00             | 0.00                            | 19,807,820.00           | 10,445,242.12    |
| 21020104                                                           | Meal Subsidy                                        | 2,013,821.76     | 2,496,008.96     | 5,993,400.00         | 1,250,200.00             | 0.00                            | 4,743,200.00            | 3,497,391.04     |
| 21020105                                                           | Utility Allowance                                   | 4,925,654.74     | 6,179,840.76     | 11,179,840.00        | 3,066,300.00             | 0.00                            | 8,113,540.00            | 4,999,999.24     |
| 21020106                                                           | Entertainment Allowance                             | 2,911,832.98     | 3,683,831.80     | 7,453,700.00         | 1,816,100.00             | 0.00                            | 5,637,600.00            | 3,769,868.20     |
| 21020107                                                           | Leave Allowance                                     | 0.00             | 0.00             | 0.00                 | (8,087,740.00)           | 0.00                            | 8,087,740.00            | 0.00             |
| 21020108                                                           | Domestic Staff Allowance                            | 5,770,953.35     | 5,647,464.57     | 10,765,240.00        | 2,677,500.00             | 0.00                            | 8,087,740.00            | 5,117,775.43     |
| 21020111                                                           | Clinical Allowance                                  | 0.00             | 0.00             | 0.00                 | (11,034,100.00)          | 0.00                            | 11,034,100.00           | 0.00             |
| 21020112                                                           | Harzard Allowance                                   | 14,252,744.24    | 18,023,477.29    | 28,412,640.00        | 9,028,800.00             | 0.00                            | 19,383,840.00           | 10,389,162.71    |
| 21020117                                                           | Outfit Allowance                                    | 10,475,676.12    | 13,091,194.67    | 21,222,780.00        | 6,509,600.00             | 0.00                            | 14,713,180.00           | 8,131,585.33     |
| 21020124                                                           | Medical Students Allowance                          | 0.00             | 0.00             | 0.00                 | (2,266,400.00)           | 0.00                            | 2,266,400.00            | 0.00             |
| 21020126                                                           | Torchlight Allowance                                | 925,651.94       | 1,150,258.58     | 4,039,360.00         | 585,300.00               | 0.00                            | 3,454,060.00            | 2,889,101.42     |
| 21020128                                                           | Personal Assistance Allowance                       | 0.00             | 0.00             | 0.00                 | (5,962,680.00)           | 0.00                            | 5,962,680.00            | 0.00             |
| 21020130                                                           | Special Allowance                                   | 7,388,476.82     | 9,269,753.86     | 9,293,800.00         | 7,027,400.00             | 0.00                            | 2,266,400.00            | 24,046.14        |
| 21020135                                                           | Furniture Allowance                                 | 14,776,959.32    | 18,539,515.64    | 29,004,800.00        | 9,198,700.00             | 0.00                            | 19,806,100.00           | 10,465,284.36    |
| 21020139                                                           | Wardrobe Allowance                                  | 0.00             | 0.00             | 0.00                 | (2,266,400.00)           | 0.00                            | 2,266,400.00            | 0.00             |
| 21020143                                                           | Motor Vehicle/ Maintenance Allowance                | 0.00             | 0.00             | 0.00                 | (4,820,600.00)           | 0.00                            | 4,820,600.00            | 0.00             |
| 21020145                                                           | Other Allowances and Benefits                       | 10,800,000.00    | 2,160,000.00     | 25,086,180.00        | 2,160,000.00             | 0.00                            | 22,926,180.00           | 22,926,180.00    |
| 210201 - ALLOWANCES Total                                          |                                                     | 135,153,426.54   | 156,943,443.71   | 250,000,500.00       | 46,857,080.00            | 0.00                            | 203,143,420.00          | 93,057,056.29    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total                    |                                                     | 135,153,426.54   | 156,943,443.71   | 250,000,500.00       | 46,857,080.00            | 0.00                            | 203,143,420.00          | 93,057,056.29    |
| 2103 - SOCIAL BENEFITS                                             |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 210301 - SOCIAL BENEFITS                                           |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 21030108                                                           | Severence Gratuity for All Political Office Holders | 0.00             | 0.00             | 0.00                 | (43,772,580.00)          | 0.00                            | 43,772,580.00           | 0.00             |
| 210301 - SOCIAL BENEFITS Total                                     |                                                     | 0.00             | 0.00             | 0.00                 | (43,772,580.00)          | 0.00                            | 43,772,580.00           | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                 | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                               |                                                  | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 2103 - SOCIAL BENEFITS Total                  |                                                  | 0.00           | 0.00           | 0.00                 | (43,772,580.00)          | 0.00                            | 43,772,580.00           | 0.00             |
| 21 - PERSONNEL COST Total                     |                                                  | 207,068,201.24 | 241,953,931.39 | 347,504,880.00       | 54,705,500.00            | 0.00                            | 292,799,380.00          | 105,550,948.61   |
| 22 - OTHER RECURRENT COSTS                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                      | Local Travel & Transport: Training               | 400,000.00     | 1,819,000.00   | 3,200,000.00         | 2,000,000.00             | 0.00                            | 1,200,000.00            | 1,381,000.00     |
| 22020102                                      | Local Travel & Transport: Others                 | 2,213,000.00   | 2,430,000.00   | 3,378,000.00         | 1,061,200.00             | 0.00                            | 2,316,800.00            | 948,000.00       |
| 22020103                                      | International Travel & Transport: Training       | 0.00           | 1,136,000.00   | 5,800,000.00         | (7,000,000.00)           | 0.00                            | 12,800,000.00           | 4,664,000.00     |
| 22020104                                      | International Travel & Transport: Others         | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020105                                      | Hotel Accommodation - Local                      | 0.00           | 474,000.00     | 474,800.00           | 74,800.00                | 0.00                            | 400,000.00              | 800.00           |
| 22020106                                      | Hotel Accommodation - International              | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020109                                      | Per-Diem/Estacodes                               | 0.00           | 0.00           | 200,000.00           | (3,000,000.00)           | 0.00                            | 3,200,000.00            | 200,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total   |                                                  | 2,613,000.00   | 5,859,000.00   | 14,252,800.00        | (6,864,000.00)           | 0.00                            | 21,116,800.00           | 8,393,800.00     |
| 220202 - UTILITIES - GENERAL                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                      | Electricity Charges                              | 119,000.00     | 135,000.00     | 280,800.00           | 0.00                     | 0.00                            | 280,800.00              | 145,800.00       |
| 22020202                                      | Telephone Charges                                | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020203                                      | Internet Access Charges                          | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 22020207                                      | Leased Communication Lines(s)                    | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020209                                      | Other Utility Charges                            | 75,000.00      | 33,000.00      | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 353,320.00       |
| 220202 - UTILITIES - GENERAL Total            |                                                  | 194,000.00     | 168,000.00     | 1,102,320.00         | 0.00                     | 0.00                            | 1,102,320.00            | 934,320.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                      | Office Stationeries/Computer Consumables         | 1,113,000.00   | 1,001,000.00   | 1,650,500.00         | 50,500.00                | 0.00                            | 1,600,000.00            | 649,500.00       |
| 22020305                                      | Printing of Non Security Documents               | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 22020306                                      | Printing of Security Documents                   | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 22020312                                      | Other Materials and Supplies                     | 176,000.00     | 800,000.00     | 1,008,000.00         | 1,000,000.00             | 0.00                            | 8,000.00                | 208,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total |                                                  | 1,289,000.00   | 1,801,000.00   | 2,728,900.00         | 1,050,500.00             | 0.00                            | 1,678,400.00            | 927,900.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                      | Maintenance of Motor Vehicle/Transport Equipment | 1,346,500.00   | 430,000.00     | 772,640.00           | 0.00                     | 0.00                            | 772,640.00              | 342,640.00       |
| 22020403                                      | Maintenance of Office Building/Residential Qtrs  | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020404                                      | Maintenance of Office/IT Equipments              | 196,000.00     | 521,000.00     | 522,360.00           | 136,200.00               | 0.00                            | 386,160.00              | 1,360.00         |
| 22020405                                      | Maintenance of Plants/Generators                 | 24,000.00      | 120,000.00     | 140,800.00           | 0.00                     | 0.00                            | 140,800.00              | 20,800.00        |
| 22020406                                      | Other Maintenance Services                       | 300,000.00     | 238,000.00     | 772,800.00           | 0.00                     | 0.00                            | 772,800.00              | 534,800.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total |                                                  | 1,866,500.00   | 1,309,000.00   | 2,448,600.00         | 136,200.00               | 0.00                            | 2,312,400.00            | 1,139,600.00     |
| 220205 - TRAINING - GENERAL                   |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                      | Local Training                                   | 0.00           | 0.00           | 1,474,400.00         | 0.00                     | 0.00                            | 1,474,400.00            | 1,474,400.00     |
| 22020502                                      | International Training                           | 0.00           | 0.00           | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 702,400.00       |
| 22020503                                      | Other Trainings                                  | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220205 - TRAINING - GENERAL Total             |                                                  | 0.00           | 0.00           | 2,576,800.00         | 0.00                     | 0.00                            | 2,576,800.00            | 2,576,800.00     |
| 220206 - OTHER SERVICES - GENERAL             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                      | Security Services                                | 0.00           | 0.00           | 154,880.00           | 0.00                     | 0.00                            | 154,880.00              | 154,880.00       |
| 22020602                                      | Office Rent                                      | 0.00           | 0.00           | 7,800,000.00         | (5,000,000.00)           | 0.00                            | 12,800,000.00           | 7,800,000.00     |
| 22020604                                      | Security Vote (Including Operations)             | 0.00           | 0.00           | 49,600.00            | 0.00                     | 0.00                            | 49,600.00               | 49,600.00        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                             | Economic Description                        | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------|---------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                           |                                             | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020605                                                  | Cleaning & Fumigation Services              | 70,000.00        | 75,000.00        | 77,440.00            | 0.00                     | 0.00                            | 77,440.00               | 2,440.00         |
| 220206 - OTHER SERVICES - GENERAL Total                   |                                             | 70,000.00        | 75,000.00        | 8,081,920.00         | (5,000,000.00)           | 0.00                            | 13,081,920.00           | 8,006,920.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                      |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22020801                                                  | Motor Vehicle Fuel Cost                     | 1,430,000.00     | 3,749,000.00     | 3,750,500.00         | 2,150,500.00             | 0.00                            | 1,600,000.00            | 1,500.00         |
| 22020802                                                  | Other Transport Equipment Fuel Cost         | 276,000.00       | 93,000.00        | 232,320.00           | 0.00                     | 0.00                            | 232,320.00              | 139,320.00       |
| 22020803                                                  | Plant/Generator Fuel Cost                   | 98,000.00        | 50,000.00        | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 70,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                |                                             | 1,804,000.00     | 3,892,000.00     | 4,102,820.00         | 2,150,500.00             | 0.00                            | 1,952,320.00            | 210,820.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                      |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22020901                                                  | Bank Charges (Other Than Interest)          | 37,462.50        | 46,583.23        | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 33,416.77        |
| 22020902                                                  | Insurance Premium                           | 2,138.14         | 0.00             | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                |                                             | 39,600.64        | 46,583.23        | 150,400.00           | 0.00                     | 0.00                            | 150,400.00              | 103,816.77       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                   |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22021001                                                  | Refreshment & Meals                         | 1,985,000.00     | 4,447,000.00     | 7,400,000.00         | 5,000,000.00             | 0.00                            | 2,400,000.00            | 2,953,000.00     |
| 22021002                                                  | Honorarium & Sitting Allowance              | 500,000.00       | 0.00             | 77,440.00            | 0.00                     | 0.00                            | 77,440.00               | 77,440.00        |
| 22021003                                                  | Publicity & Advertisements                  | 50,000.00        | 0.00             | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021004                                                  | Medical Expenses-Local                      | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021006                                                  | Postages & Courier Services                 | 0.00             | 0.00             | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 22021007                                                  | Welfare Packages                            | 3,980,000.00     | 1,000,000.00     | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,000,000.00     |
| 22021021                                                  | Special Days/Celebrations                   | 0.00             | 0.00             | 98,400.00            | 0.00                     | 0.00                            | 98,400.00               | 98,400.00        |
| 22021023                                                  | Development Plan Preparation Expenses       | 0.00             | 0.00             | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 176,000.00       |
| 22021024                                                  | Final Accounts Preparation Expenses         | 0.00             | 0.00             | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22021025                                                  | Other Miscellaneous Expenses                | 4,613,500.00     | 7,938,000.00     | 8,200,000.00         | 5,000,000.00             | 0.00                            | 3,200,000.00            | 262,000.00       |
| 22021027                                                  | Daily Rated Allowance                       | 2,340,000.00     | 3,470,000.00     | 3,482,900.00         | 1,482,900.00             | 0.00                            | 2,000,000.00            | 12,900.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total             |                                             | 13,468,500.00    | 16,855,000.00    | 23,789,940.00        | 11,482,900.00            | 0.00                            | 12,307,040.00           | 6,934,940.00     |
| 2202 - OVERHEAD COST Total                                |                                             | 21,344,600.64    | 30,005,583.23    | 59,234,500.00        | 2,956,100.00             | 0.00                            | 56,278,400.00           | 29,228,916.77    |
| 22 - OTHER RECURRENT COSTS Total                          |                                             | 21,344,600.64    | 30,005,583.23    | 59,234,500.00        | 2,956,100.00             | 0.00                            | 56,278,400.00           | 29,228,916.77    |
| 011200400100 - House of Assembly Service Commission Total |                                             | 228,412,801.88   | 271,959,514.62   | 406,739,380.00       | 57,661,600.00            | 0.00                            | 349,077,780.00          | 134,779,865.38   |
| 011200000000 - Adamawa State House of Assembly Total      |                                             | 3,152,764,764.07 | 5,536,413,411.94 | 6,643,473,460.00     | 1,294,395,680.00         | 0.00                            | 5,349,077,780.00        | 1,107,060,048.06 |
| 012300000000 - Ministry of Information and Strategy       |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 012300100100 - Ministry of Information and Strategy       |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                       |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                             |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                               |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21010101                                                  | Basic Salary                                | 24,312,530.32    | 28,038,123.33    | 33,852,700.00        | 11,320,700.00            | 0.00                            | 22,532,000.00           | 5,814,576.67     |
| 21010103                                                  | Consolidated Revenue Fund Charge - Salaries | 4,847,440.63     | 5,816,928.75     | 5,845,200.00         | 5,759,200.00             | 0.00                            | 86,000.00               | 28,271.25        |
| 210101 - SALARIES AND WAGES Total                         |                                             | 29,159,970.95    | 33,855,052.08    | 39,697,900.00        | 17,079,900.00            | 0.00                            | 22,618,000.00           | 5,842,847.92     |
| 2101 - SALARY Total                                       |                                             | 29,159,970.95    | 33,855,052.08    | 39,697,900.00        | 17,079,900.00            | 0.00                            | 22,618,000.00           | 5,842,847.92     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                 |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                       |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21020102                                                  | Housing/Rent Allowance                      | 5,562,685.30     | 6,415,116.32     | 7,930,800.00         | 2,590,200.00             | 0.00                            | 5,340,600.00            | 1,515,683.68     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020103                                        | Transport Allowance                              | 1,787,018.54   | 2,224,724.24   | 2,490,460.00         | 786,800.00               | 0.00                            | 1,703,660.00            | 265,735.76       |
| 21020104                                        | Meal Subsidy                                     | 319,580.76     | 425,150.82     | 443,360.00           | 141,500.00               | 0.00                            | 301,860.00              | 18,209.18        |
| 21020105                                        | Utility Allowance                                | 925,075.37     | 1,220,989.63   | 1,272,380.00         | 405,500.00               | 0.00                            | 866,880.00              | 51,390.37        |
| 21020106                                        | Entertainment Allowance                          | 42,024.71      | 35,720.49      | 52,300.00            | 13,600.00                | 0.00                            | 38,700.00               | 16,579.51        |
| 21020107                                        | Leave Allowance                                  | 2,355,534.00   | 2,667,070.41   | 3,282,900.00         | 1,046,900.00             | 0.00                            | 2,236,000.00            | 615,829.59       |
| 21020108                                        | Domestic Staff Allowance                         | 1,291,654.93   | 1,099,522.74   | 1,608,460.00         | 433,700.00               | 0.00                            | 1,174,760.00            | 508,937.26       |
| 21020109                                        | Shift Allowance                                  | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111                                        | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (279,500.00)             | 0.00                            | 279,500.00              | 0.00             |
| 21020121                                        | Wiegging Allowance                               | 6,408,538.59   | 6,301,651.63   | 9,070,860.00         | 3,144,600.00             | 0.00                            | 5,926,260.00            | 2,769,208.37     |
| 21020123                                        | Responsibility Allowance                         | 0.00           | 0.00           | 0.00                 | (3,943,100.00)           | 0.00                            | 3,943,100.00            | 0.00             |
| 21020135                                        | Furniture Allowance                              | 4,315,671.21   | 5,180,010.02   | 6,022,200.00         | 2,079,100.00             | 0.00                            | 3,943,100.00            | 842,189.98       |
| 21020145                                        | Other Allowances and Benefits                    | 2,800,000.00   | 540,000.00     | 2,260,000.00         | 540,000.00               | 0.00                            | 1,720,000.00            | 1,720,000.00     |
| 210201 - ALLOWANCES Total                       |                                                  | 25,807,783.41  | 26,109,956.30  | 34,433,720.00        | 6,959,300.00             | 0.00                            | 27,474,420.00           | 8,323,763.70     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 25,807,783.41  | 26,109,956.30  | 34,433,720.00        | 6,959,300.00             | 0.00                            | 27,474,420.00           | 8,323,763.70     |
| 21 - PERSONNEL COST Total                       |                                                  | 54,967,754.36  | 59,965,008.38  | 74,131,620.00        | 24,039,200.00            | 0.00                            | 50,092,420.00           | 14,166,611.62    |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 210,000.00     | 240,000.00     | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,160,000.00     |
| 22020102                                        | Local Travel & Transport: Others                 | 0.00           | 170,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,030,000.00     |
| 22020103                                        | International Travel & Transport: Training       | 0.00           | 0.00           | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00     |
| 22020104                                        | International Travel & Transport: Others         | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22020107                                        | Hotel Accommodation - Local Training             | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 210,000.00     | 410,000.00     | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 7,590,000.00     |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020203                                        | Internet Access Charges                          | 0.00           | 14,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 66,000.00        |
| 22020205                                        | Water Rates                                      | 22,000.00      | 100,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 60,000.00        |
| 22020207                                        | Leased Communication Lines(s)                    | 0.00           | 0.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 22020209                                        | Other Utility Charges                            | 6,260,000.00   | 35,000.00      | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 205,000.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 6,282,000.00   | 149,000.00     | 600,000.00           | 0.00                     | 0.00                            | 600,000.00              | 451,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 671,250.00     | 988,000.00     | 1,795,200.00         | 800,000.00               | 0.00                            | 995,200.00              | 807,200.00       |
| 22020305                                        | Printing of Non Security Documents               | 0.00           | 108,647,299.43 | 110,000,000.00       | 70,000,000.00            | 0.00                            | 40,000,000.00           | 1,352,700.57     |
| 22020306                                        | Printing of Security Documents                   | 12,000.00      | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020312                                        | Other Materials and Supplies                     | 531,000.00     | 808,400.00     | 1,150,000.00         | 350,000.00               | 0.00                            | 800,000.00              | 341,600.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 1,214,250.00   | 110,443,699.43 | 113,345,200.00       | 71,150,000.00            | 0.00                            | 42,195,200.00           | 2,901,500.57     |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 55,000.00      | 1,189,072.37   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 410,927.63       |
| 22020402                                        | Maintenance of Office Furniture                  | 600,000.00     | 15,000.00      | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 1,985,000.00     |
| 22020404                                        | Maintenance of Office/IT Equipments              | 9,100.00       | 20,000.00      | 40,600.00            | 23,000.00                | 0.00                            | 17,600.00               | 20,600.00        |
| 22020405                                        | Maintenance of Plants/Generators                 | 491,200.00     | 33,750.00      | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,166,250.00     |
| 22020406                                        | Other Maintenance Services                       | 1,467,197.38   | 2,972,300.00   | 2,978,100.00         | 578,100.00               | 0.00                            | 2,400,000.00            | 5,800.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 2,622,497.38   | 4,230,122.37   | 7,818,700.00         | 601,100.00               | 0.00                            | 7,217,600.00            | 3,588,577.63     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                             | N              | N              | N                    | N                        | N                               | N                       | N                |
| 220205 - TRAINING - GENERAL                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                              | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020503                                                    | Other Trainings                             | 230,000.00     | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 220205 - TRAINING - GENERAL Total                           |                                             | 230,000.00     | 0.00           | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                           | 160,000.00     | 345,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 855,000.00       |
| 22020605                                                    | Cleaning & Fumigation Services              | 40,000.00      | 110,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 50,000.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                             | 200,000.00     | 455,000.00     | 1,360,000.00         | 0.00                     | 0.00                            | 1,360,000.00            | 905,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020709                                                    | Other Consulting Services                   | 64,600.00      | 992,500.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 607,500.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                             | 64,600.00      | 992,500.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 607,500.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                     | 127,000.00     | 1,955,100.00   | 2,050,000.00         | 450,000.00               | 0.00                            | 1,600,000.00            | 94,900.00        |
| 22020802                                                    | Other Transport Equipment Fuel Cost         | 694,200.00     | 267,700.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 132,300.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                   | 0.00           | 23,289,025.00  | 47,200,000.00        | 46,000,000.00            | 0.00                            | 1,200,000.00            | 23,910,975.00    |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                             | 821,200.00     | 25,511,825.00  | 49,650,000.00        | 46,450,000.00            | 0.00                            | 3,200,000.00            | 24,138,175.00    |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)          | 3,059,662.01   | 277,448.95     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 122,551.05       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                             | 3,059,662.01   | 277,448.95     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 122,551.05       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                         | 4,000,000.00   | 745,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 55,000.00        |
| 22021002                                                    | Honorarium & Sitting Allowance              | 0.00           | 0.00           | 440,000.00           | 0.00                     | 0.00                            | 440,000.00              | 440,000.00       |
| 22021003                                                    | Publicity & Advertisements                  | 129,795,575.00 | 176,243,842.50 | 178,400,000.00       | 32,000,000.00            | 0.00                            | 146,400,000.00          | 2,156,157.50     |
| 22021004                                                    | Medical Expenses-Local                      | 695,597.41     | 770,500.00     | 1,889,600.00         | 0.00                     | 0.00                            | 1,889,600.00            | 1,119,100.00     |
| 22021006                                                    | Postages & Courier Services                 | 0.00           | 66,650.00      | 114,000.00           | 58,000.00                | 0.00                            | 56,000.00               | 47,350.00        |
| 22021007                                                    | Welfare Packages                            | 839,000.00     | 2,355,500.00   | 3,100,000.00         | 700,000.00               | 0.00                            | 2,400,000.00            | 744,500.00       |
| 22021025                                                    | Other Miscellaneous Expenses                | 40,416,952.86  | 61,180,491.00  | 61,432,300.00        | 45,432,300.00            | 0.00                            | 16,000,000.00           | 251,809.00       |
| 22021026                                                    | Monitoring and Evaluation Recurrent         | 4,826,984.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021027                                                    | Daily Rated Allowance                       | 0.00           | 2,950,000.00   | 3,641,600.00         | 1,000,000.00             | 0.00                            | 2,641,600.00            | 691,600.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                             | 180,574,109.27 | 244,311,983.50 | 249,817,500.00       | 79,190,300.00            | 0.00                            | 170,627,200.00          | 5,505,516.50     |
| 2202 - OVERHEAD COST Total                                  |                                             | 195,278,318.66 | 386,781,579.25 | 434,591,400.00       | 197,391,400.00           | 0.00                            | 237,200,000.00          | 47,809,820.75    |
| 22 - OTHER RECURRENT COSTS Total                            |                                             | 195,278,318.66 | 386,781,579.25 | 434,591,400.00       | 197,391,400.00           | 0.00                            | 237,200,000.00          | 47,809,820.75    |
| 012300100100 - Ministry of Information and Strategy Total   |                                             | 250,246,073.02 | 446,746,587.63 | 508,723,020.00       | 221,430,600.00           | 0.00                            | 287,292,420.00          | 61,976,432.37    |
| 012300300100 - Adamawa Television Corporation               |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                    | Basic-Salary                                | 75,071,485.26  | 84,660,835.64  | 106,415,740.00       | 35,114,000.00            | 0.00                            | 71,301,740.00           | 21,754,904.36    |
| 21010103                                                    | Consolidated Revenue Fund Charge - Salaries | 750,000.00     | 1,500,000.00   | 1,515,000.00         | 1,429,000.00             | 0.00                            | 86,000.00               | 15,000.00        |
| 210101 - SALARIES AND WAGES Total                           |                                             | 75,821,485.26  | 86,160,835.64  | 107,930,740.00       | 36,543,000.00            | 0.00                            | 71,387,740.00           | 21,769,904.36    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2101 - SALARY Total                             |                                                  | 75,821,485.26  | 86,160,835.64  | 107,930,740.00       | 36,543,000.00            | 0.00                            | 71,387,740.00           | 21,769,904.36    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                           | 17,014,336.54  | 19,178,252.16  | 24,671,480.00        | 7,963,400.00             | 0.00                            | 16,708,080.00           | 5,493,227.84     |
| 21020103                                        | Transport Allowance                              | 4,818,137.01   | 6,275,134.21   | 6,978,940.00         | 2,258,400.00             | 0.00                            | 4,720,540.00            | 703,805.79       |
| 21020104                                        | Meal Subsidy                                     | 713,814.33     | 999,888.33     | 1,018,960.00         | 330,100.00               | 0.00                            | 688,860.00              | 19,071.67        |
| 21020105                                        | Utility Allowance                                | 2,581,646.28   | 3,549,626.92   | 3,723,780.00         | 1,192,800.00             | 0.00                            | 2,530,980.00            | 174,153.08       |
| 21020106                                        | Entertainment Allowance                          | 299,620.32     | 374,360.98     | 438,540.00           | 138,400.00               | 0.00                            | 300,140.00              | 64,179.02        |
| 21020107                                        | Leave Allowance                                  | 7,195,615.00   | 8,080,879.35   | 10,382,420.00        | 3,298,600.00             | 0.00                            | 7,083,820.00            | 2,301,540.65     |
| 21020108                                        | Domestic Staff Allowance                         | 10,364,015.34  | 12,447,619.76  | 15,084,500.00        | 4,790,300.00             | 0.00                            | 10,294,200.00           | 2,636,880.24     |
| 21020111                                        | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (414,520.00)             | 0.00                            | 414,520.00              | 0.00             |
| 21020121                                        | Wieghing Allowance                               | 38,014,395.74  | 35,389,922.92  | 54,801,420.00        | 17,785,300.00            | 0.00                            | 37,016,120.00           | 19,411,497.08    |
| 21020123                                        | Responsibility Allowance                         | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                        | Furniture Allowance                              | 13,750,463.50  | 15,530,521.86  | 19,634,200.00        | 6,433,200.00             | 0.00                            | 13,201,000.00           | 4,103,678.14     |
| 21020145                                        | Other Allowances and Benefits                    | 7,100,000.00   | 1,390,000.00   | 7,410,000.00         | 1,390,000.00             | 0.00                            | 6,020,000.00            | 6,020,000.00     |
| 210201 - ALLOWANCES Total                       |                                                  | 101,852,044.06 | 103,216,206.49 | 144,144,240.00       | 45,165,980.00            | 0.00                            | 98,978,260.00           | 40,928,033.51    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 101,852,044.06 | 103,216,206.49 | 144,144,240.00       | 45,165,980.00            | 0.00                            | 98,978,260.00           | 40,928,033.51    |
| 21 - PERSONNEL COST Total                       |                                                  | 177,673,529.32 | 189,377,042.13 | 252,074,980.00       | 81,708,980.00            | 0.00                            | 170,366,000.00          | 62,697,937.87    |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 973,700.00     | 1,099,500.00   | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 900,500.00       |
| 22020102                                        | Local Travel & Transport: Others                 | 1,828,090.00   | 22,774,421.00  | 22,974,200.00        | 20,174,200.00            | 0.00                            | 2,800,000.00            | 199,779.00       |
| 22020107                                        | Hotel Accommodation - Local Training             | 80,000.00      | 0.00           | 295,200.00           | 0.00                     | 0.00                            | 295,200.00              | 295,200.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 2,881,790.00   | 23,873,921.00  | 25,269,400.00        | 20,174,200.00            | 0.00                            | 5,095,200.00            | 1,395,479.00     |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 0.00           | 126,000.00     | 252,000.00           | 236,800.00               | 0.00                            | 15,200.00               | 126,000.00       |
| 22020202                                        | Telephone Charges                                | 0.00           | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 22020203                                        | Internet Access Charges                          | 349,000.00     | 660,000.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 940,000.00       |
| 22020204                                        | Satellite Broadcasting Access Charges            | 30,000.00      | 0.00           | 295,200.00           | 0.00                     | 0.00                            | 295,200.00              | 295,200.00       |
| 22020209                                        | Other Utility Charges                            | 152,000.00     | 30,000.00      | 98,400.00            | 0.00                     | 0.00                            | 98,400.00               | 68,400.00        |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 531,000.00     | 816,000.00     | 2,341,600.00         | 236,800.00               | 0.00                            | 2,104,800.00            | 1,525,600.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 1,860,934.00   | 1,826,800.00   | 1,828,200.00         | 228,200.00               | 0.00                            | 1,600,000.00            | 1,400.00         |
| 22020309                                        | UniForms & Other Clothing                        | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020312                                        | Other Materials and Supplies                     | 632,600.00     | 792,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 8,000.00         |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 2,493,534.00   | 2,618,800.00   | 3,428,200.00         | 228,200.00               | 0.00                            | 3,200,000.00            | 809,400.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 45,000.00      | 1,384,400.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 215,600.00       |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 101,000.00     | 43,800.00      | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 756,200.00       |
| 22020404                                        | Maintenance of Office/IT Equipments              | 1,511,400.00   | 1,718,600.00   | 1,719,800.00         | 119,800.00               | 0.00                            | 1,600,000.00            | 1,200.00         |
| 22020405                                        | Maintenance of Plants/Generators                 | 248,000.00     | 1,395,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 205,000.00       |
| 22020406                                        | Other Maintenance Services                       | 1,273,600.00   | 951,180.00     | 952,700.00           | 152,700.00               | 0.00                            | 800,000.00              | 1,520.00         |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                       | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                     |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220204 - MAINTENANCE SERVICES - GENERAL Total       |                                             | 3,179,000.00   | 5,492,980.00   | 6,672,500.00         | 272,500.00               | 0.00                            | 6,400,000.00            | 1,179,520.00     |
| 220206 - OTHER SERVICES - GENERAL                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020601                                            | Security Services                           | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 22020605                                            | Cleaning & Fumigation Services              | 0.00           | 37,000.00      | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 33,400.00        |
| 220206 - OTHER SERVICES - GENERAL Total             |                                             | 0.00           | 37,000.00      | 140,800.00           | 0.00                     | 0.00                            | 140,800.00              | 103,800.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020801                                            | Motor Vehicle Fuel Cost                     | 1,694,800.00   | 1,959,472.39   | 3,759,000.00         | 1,359,000.00             | 0.00                            | 2,400,000.00            | 1,799,527.61     |
| 22020802                                            | Other Transport Equipment Fuel Cost         | 0.00           | 0.00           | 393,600.00           | 0.00                     | 0.00                            | 393,600.00              | 393,600.00       |
| 22020803                                            | Plant/Generator Fuel Cost                   | 1,194,600.00   | 540,000.00     | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 1,860,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL Total          |                                             | 2,889,400.00   | 2,499,472.39   | 6,552,600.00         | 1,359,000.00             | 0.00                            | 5,193,600.00            | 4,053,127.61     |
| 220209 - FINANCIAL CHARGES - GENERAL                |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                            | Bank Charges (Other Than Interest)          | 25,294.93      | 75,931.15      | 76,000.00            | 36,000.00                | 0.00                            | 40,000.00               | 68.85            |
| 220209 - FINANCIAL CHARGES - GENERAL Total          |                                             | 25,294.93      | 75,931.15      | 76,000.00            | 36,000.00                | 0.00                            | 40,000.00               | 68.85            |
| 220210 - MISCELLANEOUS EXPENSES GENERAL             |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021007                                            | Welfare Packages                            | 451,000.00     | 3,862,000.00   | 3,884,700.00         | 2,284,700.00             | 0.00                            | 1,600,000.00            | 22,700.00        |
| 22021025                                            | Other Miscellaneous Expenses                | 4,599,500.00   | 5,345,750.00   | 6,867,500.00         | 2,867,500.00             | 0.00                            | 4,000,000.00            | 1,521,750.00     |
| 22021027                                            | Daily Rated Allowance                       | 173,000.00     | 4,374,000.00   | 6,286,000.00         | 1,886,000.00             | 0.00                            | 4,400,000.00            | 1,912,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total       |                                             | 5,223,500.00   | 13,581,750.00  | 17,038,200.00        | 7,038,200.00             | 0.00                            | 10,000,000.00           | 3,456,450.00     |
| 2202 - OVERHEAD COST Total                          |                                             | 17,223,518.93  | 48,995,854.54  | 61,519,300.00        | 29,344,900.00            | 0.00                            | 32,174,400.00           | 12,523,445.46    |
| 22 - OTHER RECURRENT COSTS Total                    |                                             | 17,223,518.93  | 48,995,854.54  | 61,519,300.00        | 29,344,900.00            | 0.00                            | 32,174,400.00           | 12,523,445.46    |
| 012300300100 - Adamawa Television Corporation Total |                                             | 194,897,048.25 | 238,372,896.67 | 313,594,280.00       | 111,053,880.00           | 0.00                            | 202,540,400.00          | 75,221,383.33    |
| 012300400100 - Adamawa Broadcasting Corporation     |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                            | Basic Salary                                | 62,175,146.33  | 75,255,785.17  | 82,002,420.00        | 30,671,600.00            | 0.00                            | 51,330,820.00           | 6,746,634.83     |
| 21010103                                            | Consolidated Revenue Fund Charge - Salaries | 800,000.00     | 300,000.00     | 303,000.00           | (385,000.00)             | 0.00                            | 688,000.00              | 3,000.00         |
| 210101 - SALARIES AND WAGES Total                   |                                             | 62,975,146.33  | 75,555,785.17  | 82,305,420.00        | 30,286,600.00            | 0.00                            | 52,018,820.00           | 6,749,634.83     |
| 2101 - SALARY Total                                 |                                             | 62,975,146.33  | 75,555,785.17  | 82,305,420.00        | 30,286,600.00            | 0.00                            | 52,018,820.00           | 6,749,634.83     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION           |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                            | Housing/Rent Allowance                      | 14,145,777.53  | 17,012,497.25  | 18,717,760.00        | 6,922,000.00             | 0.00                            | 11,795,760.00           | 1,705,262.75     |
| 21020103                                            | Transport Allowance                         | 4,679,041.84   | 6,180,201.90   | 6,448,740.00         | 2,274,300.00             | 0.00                            | 4,174,440.00            | 268,538.10       |
| 21020104                                            | Meal Subsidy                                | 815,940.96     | 1,143,323.53   | 1,143,640.00         | 430,700.00               | 0.00                            | 712,940.00              | 316.47           |
| 21020105                                            | Utility Allowance                           | 2,486,896.62   | 3,431,287.54   | 3,432,140.00         | 1,283,000.00             | 0.00                            | 2,149,140.00            | 852.46           |
| 21020106                                            | Entertainment Allowance                     | 157,762.70     | 176,926.47     | 184,780.00           | 70,400.00                | 0.00                            | 114,380.00              | 7,853.53         |
| 21020107                                            | Leave Allowance                             | 5,752,959.00   | 7,068,724.60   | 7,799,120.00         | 2,783,600.00             | 0.00                            | 5,015,520.00            | 730,395.40       |
| 21020108                                            | Domestic Staff Allowance                    | 4,860,554.67   | 5,497,613.70   | 6,408,200.00         | 2,168,400.00             | 0.00                            | 4,239,800.00            | 910,586.30       |
| 21020109                                            | Shift Allowance                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111                                            | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (635,540.00)             | 0.00                            | 635,540.00              | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020121                                        | Wieghing Allowance                               | 30,879,998.78  | 29,890,296.78  | 40,631,240.00        | 15,094,400.00            | 0.00                            | 25,536,840.00           | 10,740,943.22    |
| 21020123                                        | Responsibility Allowance                         | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020128                                        | Personal Assistance Allowance                    | 1,341.80       | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020129                                        | Newpapers Allowance                              | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                        | Furniture Allowance                              | 11,244,486.05  | 13,534,641.65  | 15,201,740.00        | 5,523,300.00             | 0.00                            | 9,678,440.00            | 1,667,098.35     |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance             | 1,610.15       | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145                                        | Other Allowances and Benefits                    | 7,360,000.00   | 1,460,000.00   | 1,559,760.00         | 1,460,000.00             | 0.00                            | 99,760.00               | 99,760.00        |
| 210201 - ALLOWANCES Total                       |                                                  | 82,386,370.10  | 85,395,513.42  | 101,527,120.00       | 37,374,560.00            | 0.00                            | 64,152,560.00           | 16,131,606.58    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 82,386,370.10  | 85,395,513.42  | 101,527,120.00       | 37,374,560.00            | 0.00                            | 64,152,560.00           | 16,131,606.58    |
| 21 - PERSONNEL COST Total                       |                                                  | 145,361,516.43 | 160,951,298.59 | 183,832,540.00       | 67,661,160.00            | 0.00                            | 116,171,380.00          | 22,881,241.41    |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 0.00           | 0.00           | 153,600.00           | 0.00                     | 0.00                            | 153,600.00              | 153,600.00       |
| 22020102                                        | Local Travel & Transport: Others                 | 70,000.00      | 240,000.00     | 480,000.00           | 97,600.00                | 0.00                            | 382,400.00              | 240,000.00       |
| 22020105                                        | Hotel Accommodation - Local                      | 0.00           | 0.00           | 153,600.00           | 0.00                     | 0.00                            | 153,600.00              | 153,600.00       |
| 22020107                                        | Hotel Accommodation - Local Training             | 0.00           | 0.00           | 144,000.00           | 0.00                     | 0.00                            | 144,000.00              | 144,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 70,000.00      | 240,000.00     | 931,200.00           | 97,600.00                | 0.00                            | 833,600.00              | 691,200.00       |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 0.00           | 0.00           | 29,600.00            | 0.00                     | 0.00                            | 29,600.00               | 29,600.00        |
| 22020202                                        | Telephone Charges                                | 0.00           | 0.00           | 29,600.00            | 0.00                     | 0.00                            | 29,600.00               | 29,600.00        |
| 22020203                                        | Internet Access Charges                          | 28,000.00      | 0.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 22020204                                        | Satellite Broadcasting Access Charges            | 0.00           | 0.00           | 48,800.00            | 0.00                     | 0.00                            | 48,800.00               | 48,800.00        |
| 22020209                                        | Other Utility Charges                            | 0.00           | 0.00           | 57,600.00            | 0.00                     | 0.00                            | 57,600.00               | 57,600.00        |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 28,000.00      | 0.00           | 285,600.00           | 0.00                     | 0.00                            | 285,600.00              | 285,600.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 768,500.00     | 905,000.00     | 954,400.00           | 0.00                     | 0.00                            | 954,400.00              | 49,400.00        |
| 22020305                                        | Printing of Non Security Documents               | 35,000.00      | 210,000.00     | 420,000.00           | 228,800.00               | 0.00                            | 191,200.00              | 210,000.00       |
| 22020307                                        | Drugs/Laboratory/Medical Supplies                | 0.00           | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 22020312                                        | Other Materials and Supplies                     | 20,000.00      | 0.00           | 191,200.00           | 0.00                     | 0.00                            | 191,200.00              | 191,200.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 823,500.00     | 1,115,000.00   | 1,661,600.00         | 228,800.00               | 0.00                            | 1,432,800.00            | 546,600.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 216,700.00     | 987,000.00     | 989,800.00           | 273,800.00               | 0.00                            | 716,000.00              | 2,800.00         |
| 22020402                                        | Maintenance of Office Furniture                  | 100,000.00     | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 102,000.00     | 43,000.00      | 439,200.00           | 0.00                     | 0.00                            | 439,200.00              | 396,200.00       |
| 22020404                                        | Maintenance of Office/IT Equipments              | 104,000.00     | 1,215,000.00   | 1,225,300.00         | 1,034,100.00             | 0.00                            | 191,200.00              | 10,300.00        |
| 22020405                                        | Maintenance of Plants/Generators                 | 775,500.00     | 51,500.00      | 334,400.00           | 0.00                     | 0.00                            | 334,400.00              | 282,900.00       |
| 22020406                                        | Other Maintenance Services                       | 542,000.00     | 52,500.00      | 477,600.00           | 0.00                     | 0.00                            | 477,600.00              | 425,100.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 1,840,200.00   | 2,349,000.00   | 3,562,300.00         | 1,307,900.00             | 0.00                            | 2,254,400.00            | 1,213,300.00     |
| 220205 - TRAINING - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                        | Local Training                                   | 55,000.00      | 0.00           | 286,400.00           | 0.00                     | 0.00                            | 286,400.00              | 286,400.00       |
| 22020503                                        | Other Trainings                                  | 0.00           | 0.00           | 144,000.00           | 0.00                     | 0.00                            | 144,000.00              | 144,000.00       |
| 220205 - TRAINING - GENERAL Total               |                                                  | 55,000.00      | 0.00           | 430,400.00           | 0.00                     | 0.00                            | 430,400.00              | 430,400.00       |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                               | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 220206 - OTHER SERVICES - GENERAL                           |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                             | 0.00           | 0.00           | 954,400.00           | 0.00                     | 0.00                            | 954,400.00              | 954,400.00       |
| 22020604                                                    | Security Vote (Including Operations)          | 0.00           | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 22020605                                                    | Cleaning & Fumigation Services                | 0.00           | 97,500.00      | 268,000.00           | 0.00                     | 0.00                            | 268,000.00              | 170,500.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                               | 0.00           | 97,500.00      | 1,318,400.00         | 0.00                     | 0.00                            | 1,318,400.00            | 1,220,900.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                          | 0.00           | 68,000.00      | 239,200.00           | 0.00                     | 0.00                            | 239,200.00              | 171,200.00       |
| 22020702                                                    | InFormation Technology/Statistical Consulting | 0.00           | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 22020703                                                    | Legal Services                                | 0.00           | 0.00           | 477,600.00           | 0.00                     | 0.00                            | 477,600.00              | 477,600.00       |
| 22020704                                                    | Engineering Services                          | 0.00           | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 22020709                                                    | Other Consulting Services                     | 99,000.00      | 0.00           | 191,200.00           | 0.00                     | 0.00                            | 191,200.00              | 191,200.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                               | 99,000.00      | 68,000.00      | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | 1,032,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                       | 1,353,789.68   | 4,787,220.00   | 4,816,100.00         | 2,908,900.00             | 0.00                            | 1,907,200.00            | 28,880.00        |
| 22020803                                                    | Plant/Generator Fuel Cost                     | 4,894,284.00   | 14,666,045.14  | 14,676,100.00        | 8,001,700.00             | 0.00                            | 6,674,400.00            | 10,054.86        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                               | 6,248,073.68   | 19,453,265.14  | 19,492,200.00        | 10,910,600.00            | 0.00                            | 8,581,600.00            | 38,934.86        |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)            | 38,887.44      | 44,259.12      | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 51,740.88        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                               | 38,887.44      | 44,259.12      | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 51,740.88        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                           | 0.00           | 0.00           | 382,400.00           | 0.00                     | 0.00                            | 382,400.00              | 382,400.00       |
| 22021002                                                    | Honorarium & Sitting Allowance                | 98,000.00      | 70,000.00      | 382,400.00           | 0.00                     | 0.00                            | 382,400.00              | 312,400.00       |
| 22021003                                                    | Publicity & Advertisements                    | 1,245,588.76   | 1,550,000.00   | 1,907,200.00         | 0.00                     | 0.00                            | 1,907,200.00            | 357,200.00       |
| 22021004                                                    | Medical Expenses-Local                        | 14,886.26      | 0.00           | 334,400.00           | 0.00                     | 0.00                            | 334,400.00              | 334,400.00       |
| 22021006                                                    | Postages & Courier Services                   | 100,000.00     | 80,000.00      | 144,000.00           | 0.00                     | 0.00                            | 144,000.00              | 64,000.00        |
| 22021007                                                    | Welfare Packages                              | 423,000.00     | 184,000.00     | 477,600.00           | 0.00                     | 0.00                            | 477,600.00              | 293,600.00       |
| 22021008                                                    | Subscription to Professional Bodies           | 0.00           | 0.00           | 286,400.00           | 0.00                     | 0.00                            | 286,400.00              | 286,400.00       |
| 22021009                                                    | Sporting Activities                           | 0.00           | 0.00           | 286,400.00           | 0.00                     | 0.00                            | 286,400.00              | 286,400.00       |
| 22021023                                                    | Development Plan Preparation Expenses         | 0.00           | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 22021025                                                    | Other Miscellaneous Expenses                  | 2,214,900.00   | 703,500.00     | 1,907,200.00         | 0.00                     | 0.00                            | 1,907,200.00            | 1,203,700.00     |
| 22021027                                                    | Daily Rated Allowance                         | 2,791,000.00   | 5,199,000.00   | 5,217,700.00         | 1,880,100.00             | 0.00                            | 3,337,600.00            | 18,700.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                               | 6,887,375.02   | 7,786,500.00   | 11,421,700.00        | 1,880,100.00             | 0.00                            | 9,541,600.00            | 3,635,200.00     |
| 2202 - OVERHEAD COST Total                                  |                                               | 16,090,036.14  | 31,153,524.26  | 40,299,400.00        | 14,425,000.00            | 0.00                            | 25,874,400.00           | 9,145,875.74     |
| 22 - OTHER RECURRENT COSTS Total                            |                                               | 16,090,036.14  | 31,153,524.26  | 40,299,400.00        | 14,425,000.00            | 0.00                            | 25,874,400.00           | 9,145,875.74     |
| 012300400100 - Adamawa Broadcasting Corporation Total       |                                               | 161,451,552.57 | 192,104,822.85 | 224,131,940.00       | 82,086,160.00            | 0.00                            | 142,045,780.00          | 32,027,117.15    |
| 012301300100 - Government Printing Press                    |                                               |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                         |                                               |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                               |                                               |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                    | Basic Salary                                  | 13,415,290.05  | 15,340,446.15  | 18,975,100.00        | 6,075,100.00             | 0.00                            | 12,900,000.00           | 3,634,653.85     |
| 210101 - SALARIES AND WAGES Total                           |                                               | 13,415,290.05  | 15,340,446.15  | 18,975,100.00        | 6,075,100.00             | 0.00                            | 12,900,000.00           | 3,634,653.85     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2101 - SALARY Total                             |                                                       | 13,415,290.05  | 15,340,446.15  | 18,975,100.00        | 6,075,100.00             | 0.00                            | 12,900,000.00           | 3,634,653.85     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                                       |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                                | 3,069,414.23   | 3,509,891.37   | 3,999,240.00         | 1,390,000.00             | 0.00                            | 2,609,240.00            | 489,348.63       |
| 21020103                                        | Transport Allowance                                   | 1,452,040.58   | 1,844,532.15   | 2,388,300.00         | 668,300.00               | 0.00                            | 1,720,000.00            | 543,767.85       |
| 21020104                                        | Meal Subsidy                                          | 313,925.10     | 402,322.68     | 446,460.00           | 144,600.00               | 0.00                            | 301,860.00              | 44,137.32        |
| 21020105                                        | Utility Allowance                                     | 691,029.08     | 886,059.30     | 949,600.00           | 317,500.00               | 0.00                            | 632,100.00              | 63,540.70        |
| 21020107                                        | Leave Allowance                                       | 1,321,015.00   | 1,493,650.77   | 1,948,860.00         | 580,600.00               | 0.00                            | 1,368,260.00            | 455,209.23       |
| 21020111                                        | Clinical Allowance                                    | 0.00           | 0.00           | 0.00                 | (274,340.00)             | 0.00                            | 274,340.00              | 0.00             |
| 21020135                                        | Furniture Allowance                                   | 954,997.25     | 1,022,057.37   | 1,521,500.00         | 412,100.00               | 0.00                            | 1,109,400.00            | 499,442.63       |
| 21020145                                        | Other Allowances and Benefits                         | 1,880,000.00   | 360,000.00     | 1,220,000.00         | 360,000.00               | 0.00                            | 860,000.00              | 860,000.00       |
| 210201 - ALLOWANCES Total                       |                                                       | 9,682,421.24   | 9,518,513.64   | 12,473,960.00        | 3,598,760.00             | 0.00                            | 8,875,200.00            | 2,955,446.36     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                       | 9,682,421.24   | 9,518,513.64   | 12,473,960.00        | 3,598,760.00             | 0.00                            | 8,875,200.00            | 2,955,446.36     |
| 21 - PERSONNEL COST Total                       |                                                       | 23,097,711.29  | 24,858,959.79  | 31,449,060.00        | 9,673,860.00             | 0.00                            | 21,775,200.00           | 6,590,100.21     |
| 22 - OTHER RECURRENT COSTS                      |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                       |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training                    | 0.00           | 0.00           | 100,000.00           | (300,000.00)             | 0.00                            | 400,000.00              | 100,000.00       |
| 22020102                                        | Local Travel & Transport: Others                      | 100,000.00     | 0.00           | 128,000.00           | (272,000.00)             | 0.00                            | 400,000.00              | 128,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                       | 100,000.00     | 0.00           | 228,000.00           | (572,000.00)             | 0.00                            | 800,000.00              | 228,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020305                                        | Printing of Non Security Documents                    | 1,803,000.00   | 518,000.00     | 2,720,000.00         | 0.00                     | 0.00                            | 2,720,000.00            | 2,202,000.00     |
| 22020306                                        | Printing of Security Documents                        | 913,500.00     | 762,750.00     | 2,480,000.00         | 0.00                     | 0.00                            | 2,480,000.00            | 1,717,250.00     |
| 22020312                                        | Other Materials and Supplies                          | 1,996,000.00   | 792,000.00     | 948,800.00           | 0.00                     | 0.00                            | 948,800.00              | 156,800.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                       | 4,712,500.00   | 2,072,750.00   | 6,148,800.00         | 0.00                     | 0.00                            | 6,148,800.00            | 4,076,050.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment      | 395,000.00     | 483,000.00     | 615,000.00           | 15,000.00                | 0.00                            | 600,000.00              | 132,000.00       |
| 22020404                                        | Maintenance of Office/IT Equipments                   | 168,600.00     | 270,000.00     | 540,000.00           | 60,000.00                | 0.00                            | 480,000.00              | 270,000.00       |
| 22020405                                        | Maintenance of Plants/Generators                      | 1,083,000.00   | 1,225,000.00   | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 775,000.00       |
| 22020406                                        | Other Maintenance Services                            | 1,254,000.00   | 1,184,300.00   | 1,665,800.00         | 65,800.00                | 0.00                            | 1,600,000.00            | 481,500.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                       | 2,900,600.00   | 3,162,300.00   | 4,820,800.00         | 140,800.00               | 0.00                            | 4,680,000.00            | 1,658,500.00     |
| 220205 - TRAINING - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020504                                        | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 245,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 155,000.00       |
| 220205 - TRAINING - GENERAL Total               |                                                       | 0.00           | 245,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 155,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL            |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                        | Motor Vehicle Fuel Cost                               | 648,000.00     | 1,290,975.00   | 1,292,900.00         | 764,900.00               | 0.00                            | 528,000.00              | 1,925.00         |
| 22020802                                        | Other Transport Equipment Fuel Cost                   | 128,900.00     | 0.00           | 0.00                 | (320,000.00)             | 0.00                            | 320,000.00              | 0.00             |
| 22020803                                        | Plant/Generator Fuel Cost                             | 690,200.00     | 1,926,000.00   | 2,180,000.00         | 900,000.00               | 0.00                            | 1,280,000.00            | 254,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total      |                                                       | 1,467,100.00   | 3,216,975.00   | 3,472,900.00         | 1,344,900.00             | 0.00                            | 2,128,000.00            | 255,925.00       |
| 220209 - FINANCIAL CHARGES - GENERAL            |                                                       |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                  | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020901                                       | Bank Charges (Other Than Interest)          | 15,694.79      | 51,205.78      | 51,400.00            | 11,400.00                | 0.00                            | 40,000.00               | 194.22           |
| 220209 - FINANCIAL CHARGES - GENERAL Total     |                                             | 15,694.79      | 51,205.78      | 51,400.00            | 11,400.00                | 0.00                            | 40,000.00               | 194.22           |
| 220210 - MISCELLANEOUS EXPENSES GENERAL        |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                       | Refreshment & Meals                         | 802,800.00     | 2,767,000.00   | 3,120,000.00         | 2,000,000.00             | 0.00                            | 1,120,000.00            | 353,000.00       |
| 22021003                                       | Publicity & Advertisements                  | 314,000.00     | 470,000.00     | 472,000.00           | 0.00                     | 0.00                            | 472,000.00              | 2,000.00         |
| 22021004                                       | Medical Expenses-Local                      | 397,900.00     | 0.00           | 44,000.00            | (580,000.00)             | 0.00                            | 624,000.00              | 44,000.00        |
| 22021007                                       | Welfare Packages                            | 691,000.00     | 2,434,900.00   | 2,436,300.00         | 436,300.00               | 0.00                            | 2,000,000.00            | 1,400.00         |
| 22021024                                       | Final Accounts Preparation Expenses         | 378,000.00     | 0.00           | 520,000.00           | 0.00                     | 0.00                            | 520,000.00              | 520,000.00       |
| 22021025                                       | Other Miscellaneous Expenses                | 981,668.00     | 4,553,375.00   | 4,559,000.00         | 2,559,000.00             | 0.00                            | 2,000,000.00            | 5,625.00         |
| 22021027                                       | Daily Rated Allowance                       | 1,321,000.00   | 3,668,000.00   | 3,670,100.00         | 602,900.00               | 0.00                            | 3,067,200.00            | 2,100.00         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total  |                                             | 4,886,368.00   | 13,893,275.00  | 14,821,400.00        | 5,018,200.00             | 0.00                            | 9,803,200.00            | 928,125.00       |
| 2202 - OVERHEAD COST Total                     |                                             | 14,082,262.79  | 22,641,505.78  | 29,943,300.00        | 5,943,300.00             | 0.00                            | 24,000,000.00           | 7,301,794.22     |
| 22 - OTHER RECURRENT COSTS Total               |                                             | 14,082,262.79  | 22,641,505.78  | 29,943,300.00        | 5,943,300.00             | 0.00                            | 24,000,000.00           | 7,301,794.22     |
| 012301300100 - Government Printing Press Total |                                             | 37,179,974.08  | 47,500,465.57  | 61,392,360.00        | 15,617,160.00            | 0.00                            | 45,775,200.00           | 13,891,894.43    |
| 012305500100 - Adamawa Press Limited           |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                  |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                       | Basic-Salary                                | 23,461,453.28  | 26,236,918.57  | 28,696,580.00        | 11,051,100.00            | 0.00                            | 17,645,480.00           | 2,459,661.43     |
| 21010103                                       | Consolidated Revenue Fund Charge - Salaries | 800,000.00     | 1,350,000.00   | 1,363,500.00         | 1,277,500.00             | 0.00                            | 86,000.00               | 13,500.00        |
| 210101 - SALARIES AND WAGES Total              |                                             | 24,261,453.28  | 27,586,918.57  | 30,060,080.00        | 12,328,600.00            | 0.00                            | 17,731,480.00           | 2,473,161.43     |
| 2101 - SALARY Total                            |                                             | 24,261,453.28  | 27,586,918.57  | 30,060,080.00        | 12,328,600.00            | 0.00                            | 17,731,480.00           | 2,473,161.43     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION      |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                       | Housing/Rent Allowance                      | 5,000,744.08   | 5,388,083.71   | 6,635,880.00         | 2,182,800.00             | 0.00                            | 4,453,080.00            | 1,247,796.29     |
| 21020103                                       | Transport Allowance                         | 1,627,171.82   | 2,073,736.40   | 2,418,660.00         | 758,000.00               | 0.00                            | 1,660,660.00            | 344,923.60       |
| 21020104                                       | Meal Subsidy                                | 313,552.32     | 419,122.61     | 818,960.00           | 147,300.00               | 0.00                            | 671,660.00              | 399,837.39       |
| 21020105                                       | Utility Allowance                           | 968,962.81     | 1,104,456.50   | 1,105,180.00         | 457,600.00               | 0.00                            | 647,580.00              | 723.50           |
| 21020106                                       | Entertainment Allowance                     | 154,979.68     | 13,024.69      | 19,760.00            | 6,000.00                 | 0.00                            | 13,760.00               | 6,735.31         |
| 21020107                                       | Leave Allowance                             | 1,974,937.00   | 2,224,998.94   | 2,957,180.00         | 873,400.00               | 0.00                            | 2,083,780.00            | 732,181.06       |
| 21020108                                       | Domestic Staff Allowance                    | 840,244.29     | 394,716.15     | 543,540.00           | 170,300.00               | 0.00                            | 373,240.00              | 148,823.85       |
| 21020109                                       | Shift Allowance                             | 0.00           | 0.00           | 0.00                 | (17,200.00)              | 0.00                            | 17,200.00               | 0.00             |
| 21020110                                       | Call Duty Allowance                         | 0.00           | 0.00           | 0.00                 | (2,123,340.00)           | 0.00                            | 2,123,340.00            | 0.00             |
| 21020111                                       | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (2,347,800.00)           | 0.00                            | 2,347,800.00            | 0.00             |
| 21020121                                       | Wieghing Allowance                          | 5,490,872.29   | 4,993,114.76   | 7,533,280.00         | 2,521,200.00             | 0.00                            | 5,012,080.00            | 2,540,165.24     |
| 21020123                                       | Responsibility Allowance                    | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020125                                       | Student Nurses Allowance                    | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020129                                       | Newspapers Allowance                        | 0.00           | 0.00           | 0.00                 | (163,400.00)             | 0.00                            | 163,400.00              | 0.00             |
| 21020135                                       | Furniture Allowance                         | 3,401,705.38   | 3,927,386.73   | 4,670,640.00         | 1,592,700.00             | 0.00                            | 3,077,940.00            | 743,253.27       |
| 21020143                                       | Motor Vehicle/ Maintenance Allowance        | 137,577.63     | 0.00           | 0.00                 | (108,360.00)             | 0.00                            | 108,360.00              | 0.00             |
| 21020145                                       | Other Allowances and Benefits               | 2,510,000.00   | 480,000.00     | 1,340,000.00         | 480,000.00               | 0.00                            | 860,000.00              | 860,000.00       |
| 210201 - ALLOWANCES Total                      |                                             | 22,420,747.30  | 21,018,640.49  | 28,043,080.00        | 4,429,200.00             | 0.00                            | 23,613,880.00           | 7,024,439.51     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total             |                                                  | 22,420,747.30  | 21,018,640.49  | 28,043,080.00        | 4,429,200.00             | 0.00                            | 23,613,880.00           | 7,024,439.51     |
| 21 - PERSONNEL COST Total                                   |                                                  | 46,682,200.58  | 48,605,559.06  | 58,103,160.00        | 16,757,800.00            | 0.00                            | 41,345,360.00           | 9,497,600.94     |
| 22 - OTHER RECURRENT COSTS                                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                    | Local Travel & Transport: Training               | 200,000.00     | 0.00           | 89,600.00            | 0.00                     | 0.00                            | 89,600.00               | 89,600.00        |
| 22020102                                                    | Local Travel & Transport: Others                 | 0.00           | 83,000.00      | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 93,000.00        |
| 22020105                                                    | Hotel Accommodation - Local                      | 0.00           | 0.00           | 49,600.00            | 0.00                     | 0.00                            | 49,600.00               | 49,600.00        |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                 |                                                  | 200,000.00     | 83,000.00      | 315,200.00           | 0.00                     | 0.00                            | 315,200.00              | 232,200.00       |
| 220202 - UTILITIES - GENERAL                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                    | Electricity Charges                              | 25,000.00      | 200,000.00     | 479,200.00           | 0.00                     | 0.00                            | 479,200.00              | 279,200.00       |
| 22020203                                                    | Internet Access Charges                          | 25,000.00      | 6,089.23       | 49,600.00            | 0.00                     | 0.00                            | 49,600.00               | 43,510.77        |
| 22020206                                                    | Sewerage Charges                                 | 0.00           | 0.00           | 4,000.00             | 0.00                     | 0.00                            | 4,000.00                | 4,000.00         |
| 22020209                                                    | Other Utility Charges                            | 20,000.00      | 0.00           | 25,600.00            | 0.00                     | 0.00                            | 25,600.00               | 25,600.00        |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 70,000.00      | 206,089.23     | 558,400.00           | 0.00                     | 0.00                            | 558,400.00              | 352,310.77       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 277,960.00     | 648,500.00     | 650,000.00           | 144,400.00               | 0.00                            | 505,600.00              | 1,500.00         |
| 22020302                                                    | Books                                            | 0.00           | 0.00           | 6,400.00             | 0.00                     | 0.00                            | 6,400.00                | 6,400.00         |
| 22020303                                                    | Newspapers                                       | 0.00           | 0.00           | 6,400.00             | 0.00                     | 0.00                            | 6,400.00                | 6,400.00         |
| 22020305                                                    | Printing of Non Security Documents               | 7,720,700.00   | 9,712,600.00   | 9,720,400.00         | 786,800.00               | 0.00                            | 8,933,600.00            | 7,800.00         |
| 22020306                                                    | Printing of Security Documents                   | 308,500.00     | 20,000.00      | 56,800.00            | 0.00                     | 0.00                            | 56,800.00               | 36,800.00        |
| 22020312                                                    | Other Materials and Supplies                     | 0.00           | 0.00           | 16,800.00            | 0.00                     | 0.00                            | 16,800.00               | 16,800.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 8,307,160.00   | 10,381,100.00  | 10,456,800.00        | 931,200.00               | 0.00                            | 9,525,600.00            | 75,700.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 80,700.00      | 648,350.00     | 650,500.00           | 211,300.00               | 0.00                            | 439,200.00              | 2,150.00         |
| 22020402                                                    | Maintenance of Office Furniture                  | 0.00           | 0.00           | 23,200.00            | 0.00                     | 0.00                            | 23,200.00               | 23,200.00        |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 0.00           | 20,000.00      | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 50,400.00        |
| 22020405                                                    | Maintenance of Plants/Generators                 | 89,000.00      | 363,100.00     | 364,700.00           | 156,700.00               | 0.00                            | 208,000.00              | 1,600.00         |
| 22020406                                                    | Other Maintenance Services                       | 48,000.00      | 132,100.00     | 132,400.00           | 21,200.00                | 0.00                            | 111,200.00              | 300.00           |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 217,700.00     | 1,163,550.00   | 1,241,200.00         | 389,200.00               | 0.00                            | 852,000.00              | 77,650.00        |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 0.00           | 0.00           | 89,600.00            | 0.00                     | 0.00                            | 89,600.00               | 89,600.00        |
| 22020502                                                    | International Training                           | 0.00           | 0.00           | 49,600.00            | 0.00                     | 0.00                            | 49,600.00               | 49,600.00        |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 0.00           | 0.00           | 139,200.00           | 0.00                     | 0.00                            | 139,200.00              | 139,200.00       |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 0.00           | 0.00           | 49,600.00            | 0.00                     | 0.00                            | 49,600.00               | 49,600.00        |
| 22020605                                                    | Cleaning & Fumigation Services                   | 18,600.00      | 0.00           | 58,400.00            | 0.00                     | 0.00                            | 58,400.00               | 58,400.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 18,600.00      | 0.00           | 108,000.00           | 0.00                     | 0.00                            | 108,000.00              | 108,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020703                                                    | Legal Services                                   | 0.00           | 0.00           | 25,600.00            | 0.00                     | 0.00                            | 25,600.00               | 25,600.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 0.00           | 0.00           | 25,600.00            | 0.00                     | 0.00                            | 25,600.00               | 25,600.00        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                             | Economic Description                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------|---------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                           |                                       | N              | N              | N                    | N                        | N                               | N                       | N                |
| 220208 - FUEL & LUBRICANTS - GENERAL                      |                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                  | Motor Vehicle Fuel Cost               | 1,314,300.00   | 1,931,300.00   | 1,931,600.00         | 20,400.00                | 0.00                            | 1,911,200.00            | 300.00           |
| 22020802                                                  | Other Transport Equipment Fuel Cost   | 0.00           | 12,920.00      | 49,600.00            | 0.00                     | 0.00                            | 49,600.00               | 36,680.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                |                                       | 1,314,300.00   | 1,944,220.00   | 1,981,200.00         | 20,400.00                | 0.00                            | 1,960,800.00            | 36,980.00        |
| 220209 - FINANCIAL CHARGES - GENERAL                      |                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                  | Bank Charges (Other Than Interest)    | 30,700.21      | 27,872.00      | 28,000.00            | 5,600.00                 | 0.00                            | 22,400.00               | 128.00           |
| 220209 - FINANCIAL CHARGES - GENERAL Total                |                                       | 30,700.21      | 27,872.00      | 28,000.00            | 5,600.00                 | 0.00                            | 22,400.00               | 128.00           |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                   |                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                  | Refreshment & Meals                   | 123,500.00     | 235,630.00     | 657,600.00           | 0.00                     | 0.00                            | 657,600.00              | 421,970.00       |
| 22021002                                                  | Honorarium & Sitting Allowance        | 70,000.00      | 20,000.00      | 89,600.00            | 0.00                     | 0.00                            | 89,600.00               | 69,600.00        |
| 22021003                                                  | Publicity & Advertisements            | 1,704,740.00   | 1,394,200.00   | 1,395,000.00         | 75,000.00                | 0.00                            | 1,320,000.00            | 800.00           |
| 22021004                                                  | Medical Expenses-Local                | 0.00           | 0.00           | 89,600.00            | 0.00                     | 0.00                            | 89,600.00               | 89,600.00        |
| 22021006                                                  | Postages & Courier Services           | 0.00           | 0.00           | 23,200.00            | 0.00                     | 0.00                            | 23,200.00               | 23,200.00        |
| 22021007                                                  | Welfare Packages                      | 310,000.00     | 350,000.00     | 439,200.00           | 0.00                     | 0.00                            | 439,200.00              | 89,200.00        |
| 22021023                                                  | Development Plan Preparation Expenses | 0.00           | 0.00           | 121,600.00           | 0.00                     | 0.00                            | 121,600.00              | 121,600.00       |
| 22021025                                                  | Other Miscellaneous Expenses          | 2,481,500.00   | 2,440,500.00   | 2,448,800.00         | 830,400.00               | 0.00                            | 1,618,400.00            | 8,300.00         |
| 22021027                                                  | Daily Rated Allowance                 | 1,099,000.00   | 2,186,200.00   | 2,187,180.00         | 96,300.00                | 0.00                            | 2,090,880.00            | 980.00           |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total             |                                       | 5,788,740.00   | 6,626,530.00   | 7,451,780.00         | 1,001,700.00             | 0.00                            | 6,450,080.00            | 825,250.00       |
| 2202 - OVERHEAD COST Total                                |                                       | 15,947,200.21  | 20,432,361.23  | 22,305,380.00        | 2,348,100.00             | 0.00                            | 19,957,280.00           | 1,873,018.77     |
| 22 - OTHER RECURRENT COSTS Total                          |                                       | 15,947,200.21  | 20,432,361.23  | 22,305,380.00        | 2,348,100.00             | 0.00                            | 19,957,280.00           | 1,873,018.77     |
| 012305500100 - Adamawa Press Limited Total                |                                       | 62,629,400.79  | 69,037,920.29  | 80,408,540.00        | 19,105,900.00            | 0.00                            | 61,302,640.00           | 11,370,619.71    |
| 012300000000 - Ministry of Information and Strategy Total |                                       | 706,404,048.71 | 993,762,693.01 | 1,188,250,140.00     | 449,293,700.00           | 0.00                            | 738,956,440.00          | 194,487,446.99   |
| 012500000000 - Office of the Head of Service              |                                       |                |                |                      |                          |                                 |                         |                  |
| 012500100100 - Office of the Head of Service              |                                       |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                       |                                       |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                             |                                       |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                               |                                       |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                  | Basic-Salary                          | 181,304,268.77 | 203,610,664.35 | 203,896,840.00       | 113,157,700.00           | 0.00                            | 90,739,140.00           | 286,175.65       |
| 21010102                                                  | Over Time Payments                    | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 210101 - SALARIES AND WAGES Total                         |                                       | 181,304,268.77 | 203,610,664.35 | 203,896,840.00       | 113,157,700.00           | 0.00                            | 90,739,140.00           | 286,175.65       |
| 2101 - SALARY Total                                       |                                       | 181,304,268.77 | 203,610,664.35 | 203,896,840.00       | 113,157,700.00           | 0.00                            | 90,739,140.00           | 286,175.65       |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                 |                                       |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                       |                                       |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                  | Housing/Rent Allowance                | 56,339,558.21  | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020103                                                  | Transport Allowance                   | 8,877,389.21   | 11,734,393.32  | 11,736,080.00        | 4,445,000.00             | 0.00                            | 7,291,080.00            | 1,686.68         |
| 21020104                                                  | Meal Subsidy                          | 1,549,874.44   | 2,109,901.18   | 5,271,200.00         | 734,700.00               | 0.00                            | 4,536,500.00            | 3,161,298.82     |
| 21020105                                                  | Utility Allowance                     | 17,333,529.89  | 17,989,254.69  | 18,066,780.00        | 14,994,000.00            | 0.00                            | 3,072,780.00            | 77,525.31        |
| 21020106                                                  | Entertainment Allowance               | 12,857,680.11  | 11,770,669.43  | 23,797,040.00        | 5,015,500.00             | 0.00                            | 18,781,540.00           | 12,026,370.57    |
| 21020107                                                  | Leave Allowance                       | 15,317,176.00  | 16,577,863.95  | 16,661,120.00        | 15,369,400.00            | 0.00                            | 1,291,720.00            | 83,256.05        |
| 21020108                                                  | Domestic Staff Allowance              | 48,035,540.40  | 49,115,654.72  | 49,253,720.00        | 34,937,300.00            | 0.00                            | 14,316,420.00           | 138,065.28       |
| 21020109                                                  | Shift Allowance                       | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                       | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                            | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 21020111                                        | Clinical Allowance                         | 0.00           | 0.00           | 0.00                 | (2,685,780.00)           | 0.00                            | 2,685,780.00            | 0.00             |
| 21020112                                        | Harzard Allowance                          | 1,669,114.61   | 1,696,472.44   | 23,294,940.00        | 862,700.00               | 0.00                            | 22,432,240.00           | 21,598,467.56    |
| 21020114                                        | Teaching Allowance                         | 290,814.67     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020117                                        | Outfit Allowance                           | 220,502.16     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020120                                        | Journal Allowance                          | 5,411,883.10   | 5,213,833.99   | 44,361,740.00        | 2,158,100.00             | 0.00                            | 42,203,640.00           | 39,147,906.01    |
| 21020121                                        | Wiegthing Allowance                        | 820,591.98     | 1,158,391.56   | 1,159,940.00         | 722,200.00               | 0.00                            | 437,740.00              | 1,548.44         |
| 21020122                                        | Hardship Allowance                         | 0.00           | 0.00           | 0.00                 | (64,500.00)              | 0.00                            | 64,500.00               | 0.00             |
| 21020123                                        | Responsibility Allowance                   | 180,000.00     | 180,000.00     | 180,700.00           | 154,900.00               | 0.00                            | 25,800.00               | 700.00           |
| 21020127                                        | UniForm Allowance                          | 0.00           | 0.00           | 0.00                 | (55,900.00)              | 0.00                            | 55,900.00               | 0.00             |
| 21020128                                        | Personal Assistance Allowance              | 1,259,913.56   | 577,264.30     | 1,814,580.00         | 354,300.00               | 0.00                            | 1,460,280.00            | 1,237,315.70     |
| 21020129                                        | Newpapers Allowance                        | 755,948.44     | 346,358.72     | 2,034,080.00         | 212,600.00               | 0.00                            | 1,821,480.00            | 1,687,721.28     |
| 21020130                                        | Special Allowance                          | 189,001.80     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020132                                        | Non Clinical Allowance                     | 0.00           | 0.00           | 0.00                 | (367,220.00)             | 0.00                            | 367,220.00              | 0.00             |
| 21020135                                        | Furniture Allowance                        | 23,827,103.48  | 27,771,480.19  | 36,422,580.00        | 11,535,900.00            | 0.00                            | 24,886,680.00           | 8,651,099.81     |
| 21020137                                        | Driver's Allowance                         | 26,123,506.00  | 25,133,260.71  | 25,171,600.00        | 14,193,700.00            | 0.00                            | 10,977,900.00           | 38,339.29        |
| 21020138                                        | Admin Allowance                            | 9,019,801.69   | 8,689,719.97   | 11,796,900.00        | 3,596,800.00             | 0.00                            | 8,200,100.00            | 3,107,180.03     |
| 21020139                                        | Wardrobe Allowance                         | 1,135,112.81   | 1,201,220.64   | 1,206,280.00         | 1,104,800.00             | 0.00                            | 101,480.00              | 5,059.36         |
| 21020140                                        | Academic Allowance                         | 574,752.96     | 309,054.72     | 514,900.00           | 256,900.00               | 0.00                            | 258,000.00              | 205,845.28       |
| 21020141                                        | Accommodation Allowance                    | 5,426,032.65   | 3,510,299.80   | 12,843,800.00        | 1,951,900.00             | 0.00                            | 10,891,900.00           | 9,333,500.20     |
| 21020142                                        | ICT Allowance                              | 1,268,106.97   | 1,400,322.72   | 1,406,540.00         | 1,321,400.00             | 0.00                            | 85,140.00               | 6,217.28         |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance       | 4,715,644.76   | 2,667,696.16   | 9,067,640.00         | 1,530,600.00             | 0.00                            | 7,537,040.00            | 6,399,943.84     |
| 21020145                                        | Other Allowances and Benefits              | 16,663,618.37  | 64,982,569.34  | 65,281,260.00        | 58,985,200.00            | 0.00                            | 6,296,060.00            | 298,690.66       |
| 210201 - ALLOWANCES Total                       |                                            | 259,862,198.27 | 254,135,682.55 | 361,343,420.00       | 171,264,500.00           | 0.00                            | 190,078,920.00          | 107,207,737.45   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                            | 259,862,198.27 | 254,135,682.55 | 361,343,420.00       | 171,264,500.00           | 0.00                            | 190,078,920.00          | 107,207,737.45   |
| 21 - PERSONNEL COST Total                       |                                            | 441,166,467.04 | 457,746,346.90 | 565,240,260.00       | 284,422,200.00           | 0.00                            | 280,818,060.00          | 107,493,913.10   |
| 22 - OTHER RECURRENT COSTS                      |                                            |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                            |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                            |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training         | 1,351,000.00   | 1,058,600.00   | 8,800,000.00         | 0.00                     | 0.00                            | 8,800,000.00            | 7,741,400.00     |
| 22020102                                        | Local Travel & Transport: Others           | 6,050,600.00   | 34,245,900.00  | 34,388,400.00        | 14,388,400.00            | 0.00                            | 20,000,000.00           | 142,500.00       |
| 22020103                                        | International Travel & Transport: Training | 0.00           | 0.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 351,200.00       |
| 22020104                                        | International Travel & Transport: Others   | 0.00           | 0.00           | 561,600.00           | 0.00                     | 0.00                            | 561,600.00              | 561,600.00       |
| 22020105                                        | Hotel Accommodation - Local                | 576,700.00     | 0.00           | 4,492,000.00         | 0.00                     | 0.00                            | 4,492,000.00            | 4,492,000.00     |
| 22020106                                        | Hotel Accommodation - International        | 0.00           | 0.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 351,200.00       |
| 22020109                                        | Per-Diem/Estacodes                         | 0.00           | 0.00           | 46,400.00            | 0.00                     | 0.00                            | 46,400.00               | 46,400.00        |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                            | 7,978,300.00   | 35,304,500.00  | 48,990,800.00        | 14,388,400.00            | 0.00                            | 34,602,400.00           | 13,686,300.00    |
| 220202 - UTILITIES - GENERAL                    |                                            |                |                |                      |                          |                                 |                         |                  |
| 22020202                                        | Telephone Charges                          | 0.00           | 844,000.00     | 852,500.00           | 852,500.00               | 0.00                            | 0.00                    | 8,500.00         |
| 22020204                                        | Satellite Broadcasting Access Charges      | 17,000.00      | 0.00           | 123,200.00           | 0.00                     | 0.00                            | 123,200.00              | 123,200.00       |
| 22020209                                        | Other Utility Charges                      | 40,000.00      | 16,278,500.00  | 32,176,000.00        | 0.00                     | 0.00                            | 32,176,000.00           | 15,897,500.00    |
| 220202 - UTILITIES - GENERAL Total              |                                            | 57,000.00      | 17,122,500.00  | 33,151,700.00        | 852,500.00               | 0.00                            | 32,299,200.00           | 16,029,200.00    |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                            |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables   | 242,300.00     | 14,698,750.00  | 22,917,300.00        | 10,566,100.00            | 0.00                            | 12,351,200.00           | 8,218,550.00     |
| 22020304                                        | Magazines & Periodicals                    | 0.00           | 0.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 351,200.00       |
| 22020305                                        | Printing of Non Security Documents         | 115,000.00     | 90,000.00      | 1,740,800.00         | 0.00                     | 0.00                            | 1,740,800.00            | 1,650,800.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020306                                                    | Printing of Security Documents                   | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 22020312                                                    | Other Materials and Supplies                     | 0.00           | 0.00           | 16,702,400.00        | 0.00                     | 0.00                            | 16,702,400.00           | 16,702,400.00    |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 357,300.00     | 14,788,750.00  | 41,782,100.00        | 10,566,100.00            | 0.00                            | 31,216,000.00           | 26,993,350.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 793,000.00     | 695,500.00     | 1,391,000.00         | 1,179,800.00             | 0.00                            | 211,200.00              | 695,500.00       |
| 22020402                                                    | Maintenance of Office Furniture                  | 0.00           | 0.00           | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 702,400.00       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 150,650.00     | 421,800.00     | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 280,600.00       |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 24,000.00      | 987,000.00     | 72,240,000.00        | 0.00                     | 0.00                            | 72,240,000.00           | 71,253,000.00    |
| 22020406                                                    | Other Maintenance Services                       | 275,000.00     | 542,000.00     | 36,914,400.00        | 0.00                     | 0.00                            | 36,914,400.00           | 36,372,400.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 1,242,650.00   | 2,646,300.00   | 111,950,200.00       | 1,179,800.00             | 0.00                            | 110,770,400.00          | 109,303,900.00   |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 49,250.00      | 78,342,446.00  | 78,478,900.00        | (86,225,100.00)          | 0.00                            | 164,704,000.00          | 136,454.00       |
| 22020502                                                    | International Training                           | 50,000.00      | 0.00           | 43,200.00            | 0.00                     | 0.00                            | 43,200.00               | 43,200.00        |
| 22020503                                                    | Other Trainings                                  | 0.00           | 0.00           | 16,105,600.00        | 0.00                     | 0.00                            | 16,105,600.00           | 16,105,600.00    |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 99,250.00      | 78,342,446.00  | 94,627,700.00        | (86,225,100.00)          | 0.00                            | 180,852,800.00          | 16,285,254.00    |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 219,643.72     | 63,000.00      | 8,320,000.00         | 0.00                     | 0.00                            | 8,320,000.00            | 8,257,000.00     |
| 22020702                                                    | Information Technology/Statistical Consulting    | 245,121.78     | 4,365,000.00   | 52,351,200.00        | (20,000,000.00)          | 0.00                            | 72,351,200.00           | 47,986,200.00    |
| 22020709                                                    | Other Consulting Services                        | 363,450.00     | 17,300,161.25  | 42,751,200.00        | 0.00                     | 0.00                            | 42,751,200.00           | 25,451,038.75    |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 828,215.50     | 21,728,161.25  | 103,422,400.00       | (20,000,000.00)          | 0.00                            | 123,422,400.00          | 81,694,238.75    |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 79,500.00      | 12,852,200.00  | 24,003,000.00        | 11,923,000.00            | 0.00                            | 12,080,000.00           | 11,150,800.00    |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 15,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 432,200.00     | 334,900.00     | 2,880,000.00         | 0.00                     | 0.00                            | 2,880,000.00            | 2,545,100.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 526,700.00     | 13,187,100.00  | 26,883,000.00        | 11,923,000.00            | 0.00                            | 14,960,000.00           | 13,695,900.00    |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 87,178.94      | 21,685,034.96  | 21,770,500.00        | 21,370,500.00            | 0.00                            | 400,000.00              | 85,465.04        |
| 22020902                                                    | Insurance Premium                                | 0.00           | 0.00           | 421,600.00           | 0.00                     | 0.00                            | 421,600.00              | 421,600.00       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 87,178.94      | 21,685,034.96  | 22,192,100.00        | 21,370,500.00            | 0.00                            | 821,600.00              | 507,065.04       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                              | 80,500.00      | 209,000.00     | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 1,791,000.00     |
| 22021002                                                    | Honorarium & Sitting Allowance                   | 200,000.00     | 0.00           | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 176,000.00       |
| 22021003                                                    | Publicity & Advertisements                       | 40,000.00      | 0.00           | 12,211,200.00        | 0.00                     | 0.00                            | 12,211,200.00           | 12,211,200.00    |
| 22021006                                                    | Postages & Courier Services                      | 0.00           | 0.00           | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 702,400.00       |
| 22021007                                                    | Welfare Packages                                 | 60,000.00      | 19,977,000.00  | 20,119,700.00        | 15,908,500.00            | 0.00                            | 4,211,200.00            | 142,700.00       |
| 22021020                                                    | Foreign Scholarship Scheme                       | 160,000.00     | 0.00           | 18,530,400.00        | 0.00                     | 0.00                            | 18,530,400.00           | 18,530,400.00    |
| 22021021                                                    | Special Days/Celebrations                        | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 22021023                                                    | Development Plan Preparation Expenses            | 100,000.00     | 0.00           | 29,373,600.00        | 0.00                     | 0.00                            | 29,373,600.00           | 29,373,600.00    |
| 22021025                                                    | Other Miscellaneous Expenses                     | 428,100,460.30 | 19,223,433.00  | 57,600,000.00        | (20,000,000.00)          | 0.00                            | 77,600,000.00           | 38,376,567.00    |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                                  | 428,740,960.30 | 39,409,433.00  | 140,783,700.00       | (4,091,500.00)           | 0.00                            | 144,875,200.00          | 101,374,267.00   |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                        | Economic Description               | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------------------------------|------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                      |                                    | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2202 - OVERHEAD COST Total                           |                                    | 439,917,554.74 | 244,214,225.21 | 623,783,700.00       | (50,036,300.00)          | 0.00                            | 673,820,000.00          | 379,569,474.79   |
| 22 - OTHER RECURRENT COSTS Total                     |                                    | 439,917,554.74 | 244,214,225.21 | 623,783,700.00       | (50,036,300.00)          | 0.00                            | 673,820,000.00          | 379,569,474.79   |
| 012500100100 - Office of the Head of Service Total   |                                    | 881,084,021.78 | 701,960,572.11 | 1,189,023,960.00     | 234,385,900.00           | 0.00                            | 954,638,060.00          | 487,063,387.89   |
| 012500500100 - Establishment and Training Department |                                    |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                  |                                    |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                        |                                    |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                          |                                    |                |                |                      |                          |                                 |                         |                  |
| 21010101                                             | Basic-Salary                       | 156,692,144.21 | 176,786,269.90 | 217,656,120.00       | 73,982,800.00            | 0.00                            | 143,673,320.00          | 40,869,850.10    |
| 21010102                                             | Over Time Payments                 | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 210101 - SALARIES AND WAGES Total                    |                                    | 156,692,144.21 | 176,786,269.90 | 217,656,120.00       | 73,982,800.00            | 0.00                            | 143,673,320.00          | 40,869,850.10    |
| 2101 - SALARY Total                                  |                                    | 156,692,144.21 | 176,786,269.90 | 217,656,120.00       | 73,982,800.00            | 0.00                            | 143,673,320.00          | 40,869,850.10    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION            |                                    |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                  |                                    |                |                |                      |                          |                                 |                         |                  |
| 21020102                                             | Housing/Rent Allowance             | 34,092,025.57  | 38,602,522.35  | 47,481,380.00        | 15,925,400.00            | 0.00                            | 31,555,980.00           | 8,878,857.65     |
| 21020103                                             | Transport Allowance                | 10,612,438.12  | 13,646,817.26  | 14,874,480.00        | 4,926,000.00             | 0.00                            | 9,948,480.00            | 1,227,662.74     |
| 21020104                                             | Meal Subsidy                       | 2,025,575.56   | 2,726,280.52   | 2,828,080.00         | 933,500.00               | 0.00                            | 1,894,580.00            | 101,799.48       |
| 21020105                                             | Utility Allowance                  | 5,427,258.31   | 7,381,715.27   | 7,572,540.00         | 2,520,900.00             | 0.00                            | 5,051,640.00            | 190,824.73       |
| 21020106                                             | Entertainment Allowance            | 11,940.36      | 32,024.28      | 32,220.00            | 26,200.00                | 0.00                            | 6,020.00                | 195.72           |
| 21020107                                             | Leave Allowance                    | 15,050,303.00  | 16,890,844.31  | 21,056,360.00        | 6,942,900.00             | 0.00                            | 14,113,460.00           | 4,165,515.69     |
| 21020108                                             | Domestic Staff Allowance           | 433,660.32     | 1,099,522.74   | 1,104,160.00         | 896,900.00               | 0.00                            | 207,260.00              | 4,637.26         |
| 21020111                                             | Clinical Allowance                 | 0.00           | 0.00           | 0.00                 | (3,413,340.00)           | 0.00                            | 3,413,340.00            | 0.00             |
| 21020112                                             | Harzard Allowance                  | 2,000,505.01   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020114                                             | Teaching Allowance                 | 124,266.12     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020120                                             | Journal Allowance                  | 0.00           | 0.00           | 0.00                 | (860,000.00)             | 0.00                            | 860,000.00              | 0.00             |
| 21020121                                             | Wieghing Allowance                 | 160,207.89     | 0.00           | 0.00                 | (97,180.00)              | 0.00                            | 97,180.00               | 0.00             |
| 21020122                                             | Hardship Allowance                 | 0.00           | 0.00           | 0.00                 | (81,700.00)              | 0.00                            | 81,700.00               | 0.00             |
| 21020127                                             | UniForm Allowance                  | 0.00           | 0.00           | 0.00                 | (107,500.00)             | 0.00                            | 107,500.00              | 0.00             |
| 21020135                                             | Furniture Allowance                | 27,899,361.30  | 31,571,585.53  | 39,060,780.00        | 13,094,800.00            | 0.00                            | 25,965,980.00           | 7,489,194.47     |
| 21020137                                             | Driver's Allowance                 | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020139                                             | Wardrope Allowance                 | 1,809,255.01   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020140                                             | Academic Allowance                 | 0.00           | 0.00           | 0.00                 | (860,000.00)             | 0.00                            | 860,000.00              | 0.00             |
| 21020141                                             | Accommodation Allowance            | 3,618,509.90   | 3,327,538.16   | 3,492,100.00         | 1,772,100.00             | 0.00                            | 1,720,000.00            | 164,561.84       |
| 21020142                                             | ICT Allowance                      | 3,618,509.90   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145                                             | Other Allowances and Benefits      | 17,967,915.31  | 11,139,697.92  | 11,167,800.00        | 10,307,800.00            | 0.00                            | 860,000.00              | 28,102.08        |
| 210201 - ALLOWANCES Total                            |                                    | 124,851,731.68 | 126,418,548.34 | 148,669,900.00       | 51,926,780.00            | 0.00                            | 96,743,120.00           | 22,251,351.66    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total      |                                    | 124,851,731.68 | 126,418,548.34 | 148,669,900.00       | 51,926,780.00            | 0.00                            | 96,743,120.00           | 22,251,351.66    |
| 21 - PERSONNEL COST Total                            |                                    | 281,543,875.89 | 303,204,818.24 | 366,326,020.00       | 125,909,580.00           | 0.00                            | 240,416,440.00          | 63,121,201.76    |
| 22 - OTHER RECURRENT COSTS                           |                                    |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                 |                                    |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                |                                    |                |                |                      |                          |                                 |                         |                  |
| 22020101                                             | Local Travel & Transport: Training | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020102                                                    | Local Travel & Transport: Others                 | 395,000.00     | 3,325,600.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 674,400.00       |
| 22020103                                                    | International Travel & Transport: Training       | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020104                                                    | International Travel & Transport: Others         | 0.00           | 61,183,334.00  | 120,476,960.00       | 120,000,000.00           | 0.00                            | 476,960.00              | 59,293,626.00    |
| 22020105                                                    | Hotel Accommodation - Local                      | 143,800.00     | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                 |                                                  | 538,800.00     | 64,508,934.00  | 133,276,960.00       | 120,000,000.00           | 0.00                            | 13,276,960.00           | 68,768,026.00    |
| 220202 - UTILITIES - GENERAL                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                    | Electricity Charges                              | 0.00           | 0.00           | 31,680.00            | 0.00                     | 0.00                            | 31,680.00               | 31,680.00        |
| 22020204                                                    | Satellite Broadcasting Access Charges            | 577,000.00     | 400,000.00     | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,600,000.00     |
| 22020205                                                    | Water Rates                                      | 0.00           | 0.00           | 623,920.00           | 0.00                     | 0.00                            | 623,920.00              | 623,920.00       |
| 22020209                                                    | Other Utility Charges                            | 0.00           | 345,000.00     | 960,000.00           | 0.00                     | 0.00                            | 960,000.00              | 615,000.00       |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 577,000.00     | 745,000.00     | 5,615,600.00         | 0.00                     | 0.00                            | 5,615,600.00            | 4,870,600.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020305                                                    | Printing of Non Security Documents               | 220,000.00     | 478,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 322,000.00       |
| 22020312                                                    | Other Materials and Supplies                     | 145,000.00     | 1,083,000.00   | 1,084,300.00         | 124,300.00               | 0.00                            | 960,000.00              | 1,300.00         |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 365,000.00     | 1,561,000.00   | 1,884,300.00         | 124,300.00               | 0.00                            | 1,760,000.00            | 323,300.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 773,500.00     | 908,000.00     | 1,640,000.00         | 40,000.00                | 0.00                            | 1,600,000.00            | 732,000.00       |
| 22020402                                                    | Maintenance of Office Furniture                  | 0.00           | 25,555.63      | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,374,444.37     |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 93,000.00      | 155,000.00     | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 11,845,000.00    |
| 22020405                                                    | Maintenance of Plants/Generators                 | 100,000.00     | 336,900.00     | 1,040,000.00         | 0.00                     | 0.00                            | 1,040,000.00            | 703,100.00       |
| 22020406                                                    | Other Maintenance Services                       | 2,164,500.00   | 20,800,000.00  | 20,848,840.00        | 18,927,800.00            | 0.00                            | 1,921,040.00            | 48,840.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 3,131,000.00   | 22,225,455.63  | 37,928,840.00        | 18,967,800.00            | 0.00                            | 18,961,040.00           | 15,703,384.37    |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 5,555,000.00   | 22,469,974.98  | 40,000,000.00        | 0.00                     | 0.00                            | 40,000,000.00           | 17,530,025.02    |
| 22020503                                                    | Other Trainings                                  | 0.00           | 80,000.00      | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 720,000.00       |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 5,555,000.00   | 22,549,974.98  | 40,800,000.00        | 0.00                     | 0.00                            | 40,800,000.00           | 18,250,025.02    |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 800,000.00     | 1,000,000.00   | 1,600,000.00         | 800,000.00               | 0.00                            | 800,000.00              | 600,000.00       |
| 22020605                                                    | Cleaning & Fumigation Services                   | 696,000.00     | 621,000.00     | 804,720.00           | 0.00                     | 0.00                            | 804,720.00              | 183,720.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 1,496,000.00   | 1,621,000.00   | 2,404,720.00         | 800,000.00               | 0.00                            | 1,604,720.00            | 783,720.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020702                                                    | Information Technology/Statistical Consulting    | 0.00           | 5,620,000.00   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 2,380,000.00     |
| 22020709                                                    | Other Consulting Services                        | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 0.00           | 5,620,000.00   | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 6,380,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 126,000.00     | 1,200,000.00   | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 0.00             |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 351,200.00     | 0.00           | 190,960.00           | 0.00                     | 0.00                            | 190,960.00              | 190,960.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 1,090,000.00   | 1,085,000.00   | 1,920,000.00         | 0.00                     | 0.00                            | 1,920,000.00            | 835,000.00       |
| 22020806                                                    | Cooking Gas/Fuel Cost                            | 0.00           | 0.00           | 94,160.00            | 0.00                     | 0.00                            | 94,160.00               | 94,160.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 1,567,200.00   | 2,285,000.00   | 3,405,120.00         | 0.00                     | 0.00                            | 3,405,120.00            | 1,120,120.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 68,260.64      | 394,157.51     | 395,600.00           | 235,600.00               | 0.00                            | 160,000.00              | 1,442.49         |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                              | Economic Description                             | Actual<br>2023   | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------------------------------------|--------------------------------------------------|------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                            |                                                  | <b>₦</b>         | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                 |                                                  | 68,260.64        | 394,157.51        | 395,600.00           | 235,600.00               | 0.00                            | 160,000.00              | 1,442.49         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                    |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22021004                                                   | Medical Expenses-Local                           | 0.00             | 300,000.00        | 604,000.00           | 180,000.00               | 0.00                            | 424,000.00              | 304,000.00       |
| 22021006                                                   | Postages & Courier Services                      | 0.00             | 0.00              | 38,720.00            | 0.00                     | 0.00                            | 38,720.00               | 38,720.00        |
| 22021007                                                   | Welfare Packages                                 | 60,000.00        | 4,190,000.00      | 4,195,900.00         | 595,900.00               | 0.00                            | 3,600,000.00            | 5,900.00         |
| 22021021                                                   | Special Days/Celebrations                        | 7,000,000.00     | 37,100,000.00     | 90,000,000.00        | 50,000,000.00            | 0.00                            | 40,000,000.00           | 52,900,000.00    |
| 22021023                                                   | Development Plan Preparation Expenses            | 0.00             | 60,000.00         | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 20,000.00        |
| 22021025                                                   | Other Miscellaneous Expenses                     | 20,502,908.18    | 24,430,235.88     | 29,273,840.00        | 15,000,000.00            | 0.00                            | 14,273,840.00           | 4,843,604.12     |
| 22021027                                                   | Daily Rated Allowance                            | 1,405,000.00     | 3,445,000.00      | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 555,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total              |                                                  | 28,967,908.18    | 69,525,235.88     | 128,192,460.00       | 65,775,900.00            | 0.00                            | 62,416,560.00           | 58,667,224.12    |
| 2202 - OVERHEAD COST Total                                 |                                                  | 42,266,168.82    | 191,035,758.00    | 365,903,600.00       | 205,903,600.00           | 0.00                            | 160,000,000.00          | 174,867,842.00   |
| 22 - OTHER RECURRENT COSTS Total                           |                                                  | 42,266,168.82    | 191,035,758.00    | 365,903,600.00       | 205,903,600.00           | 0.00                            | 160,000,000.00          | 174,867,842.00   |
| 012500500100 - Establishment and Training Department Total |                                                  | 323,810,044.71   | 494,240,576.24    | 732,229,620.00       | 331,813,180.00           | 0.00                            | 400,416,440.00          | 237,989,043.76   |
| 012500700100 - Adamawa State Staff Pension Board           |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                        |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                              |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 21010101                                                   | Basic-Salary                                     | 655,446.36       | 818,064.51        | 964,200.00           | 327,800.00               | 0.00                            | 636,400.00              | 146,135.49       |
| 21010103                                                   | Consolidated Revenue Fund Charge - Salaries      | 9,221,188.60     | 6,882,918.58      | 6,951,800.00         | 6,091,800.00             | 0.00                            | 860,000.00              | 68,881.42        |
| 210101 - SALARIES AND WAGES Total                          |                                                  | 9,876,634.96     | 7,700,983.09      | 7,916,000.00         | 6,419,600.00             | 0.00                            | 1,496,400.00            | 215,016.91       |
| 2101 - SALARY Total                                        |                                                  | 9,876,634.96     | 7,700,983.09      | 7,916,000.00         | 6,419,600.00             | 0.00                            | 1,496,400.00            | 215,016.91       |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                  |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                        |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 21020102                                                   | Housing/Rent Allowance                           | 149,966.16       | 187,173.18        | 204,000.00           | 75,000.00                | 0.00                            | 129,000.00              | 16,826.82        |
| 21020103                                                   | Transport Allowance                              | 80,471.76        | 111,287.76        | 143,500.00           | 40,300.00                | 0.00                            | 103,200.00              | 32,212.24        |
| 21020104                                                   | Meal Subsidy                                     | 17,907.36        | 24,764.85         | 34,800.00            | 9,000.00                 | 0.00                            | 25,800.00               | 10,035.15        |
| 21020105                                                   | Utility Allowance                                | 36,753.84        | 50,828.43         | 61,400.00            | 18,400.00                | 0.00                            | 43,000.00               | 10,571.57        |
| 21020107                                                   | Leave Allowance                                  | 65,544.00        | 81,805.98         | 118,800.00           | 32,800.00                | 0.00                            | 86,000.00               | 36,994.02        |
| 21020111                                                   | Clinical Allowance                               | 0.00             | 0.00              | 0.00                 | (12,900.00)              | 0.00                            | 12,900.00               | 0.00             |
| 21020145                                                   | Other Allowances and Benefits                    | 100,000.00       | 20,000.00         | 101,700.00           | 20,000.00                | 0.00                            | 81,700.00               | 81,700.00        |
| 210201 - ALLOWANCES Total                                  |                                                  | 450,643.12       | 475,860.20        | 664,200.00           | 182,600.00               | 0.00                            | 481,600.00              | 188,339.80       |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total            |                                                  | 450,643.12       | 475,860.20        | 664,200.00           | 182,600.00               | 0.00                            | 481,600.00              | 188,339.80       |
| 2103 - SOCIAL BENEFITS                                     |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 210301 - SOCIAL BENEFITS                                   |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 21030101                                                   | Gratuity                                         | 290,652,091.82   | 2,886,464,641.77  | 3,170,190,600.00     | 2,525,190,600.00         | 0.00                            | 645,000,000.00          | 283,725,958.23   |
| 21030102                                                   | Pension                                          | 7,107,677,523.23 | 7,579,364,480.85  | 7,664,554,900.00     | 1,644,554,900.00         | 0.00                            | 6,020,000,000.00        | 85,190,419.15    |
| 21030103                                                   | Death Benefits                                   | 328,468,748.04   | 1,700,111,824.33  | 1,700,811,700.00     | 1,064,411,700.00         | 0.00                            | 636,400,000.00          | 699,875.67       |
| 21030104                                                   | Gratuity Aears                                   | 0.00             | 0.00              | 0.00                 | (8,882,940.00)           | 0.00                            | 8,882,940.00            | 0.00             |
| 21030106                                                   | Other Pension Allowance Gratuity Ex-Gratia Award | 58,878,456.59    | 368,982,130.65    | 398,982,200.00       | (31,017,800.00)          | 0.00                            | 430,000,000.00          | 30,000,069.35    |
| 210301 - SOCIAL BENEFITS Total                             |                                                  | 7,785,676,819.68 | 12,534,923,077.60 | 12,934,539,400.00    | 5,194,256,460.00         | 0.00                            | 7,740,282,940.00        | 399,616,322.40   |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                 | Economic Description                             | Actual<br>2023   | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------|--------------------------------------------------|------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                               |                                                  | <b>₦</b>         | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2103 - SOCIAL BENEFITS Total                  |                                                  | 7,785,676,819.68 | 12,534,923,077.60 | 12,934,539,400.00    | 5,194,256,460.00         | 0.00                            | 7,740,282,940.00        | 399,616,322.40   |
| 21 - PERSONNEL COST Total                     |                                                  | 7,796,004,097.76 | 12,543,099,920.89 | 12,943,119,600.00    | 5,200,858,660.00         | 0.00                            | 7,742,260,940.00        | 400,019,679.11   |
| 22 - OTHER RECURRENT COSTS                    |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                          |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL         |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020101                                      | Local Travel & Transport: Training               | 0.00             | 0.00              | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020102                                      | Local Travel & Transport: Others                 | 0.00             | 0.00              | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020107                                      | Hotel Accommodation - Local Training             | 0.00             | 0.00              | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total   |                                                  | 0.00             | 0.00              | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 560,000.00       |
| 220202 - UTILITIES - GENERAL                  |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020204                                      | Satellite Broadcasting Access Charges            | 0.00             | 0.00              | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220202 - UTILITIES - GENERAL Total            |                                                  | 0.00             | 0.00              | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL       |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020301                                      | Office Stationeries/Computer Consumables         | 60,000.00        | 1,400,000.00      | 1,500,000.00         | 1,100,000.00             | 0.00                            | 400,000.00              | 100,000.00       |
| 22020305                                      | Printing of Non Security Documents               | 0.00             | 0.00              | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020306                                      | Printing of Security Documents                   | 0.00             | 0.00              | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020312                                      | Other Materials and Supplies                     | 0.00             | 0.00              | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total |                                                  | 60,000.00        | 1,400,000.00      | 2,060,000.00         | 1,100,000.00             | 0.00                            | 960,000.00              | 660,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL       |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020401                                      | Maintenance of Motor Vehicle/Transport Equipment | 230,000.00       | 560,000.00        | 760,000.00           | 360,000.00               | 0.00                            | 400,000.00              | 200,000.00       |
| 22020402                                      | Maintenance of Office Furniture                  | 0.00             | 0.00              | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020404                                      | Maintenance of Office/IT Equipments              | 0.00             | 0.00              | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020405                                      | Maintenance of Plants/Generators                 | 0.00             | 2,670,000.00      | 12,800,000.00        | 12,000,000.00            | 0.00                            | 800,000.00              | 10,130,000.00    |
| 22020406                                      | Other Maintenance Services                       | 0.00             | 665,000.00        | 667,700.00           | 267,700.00               | 0.00                            | 400,000.00              | 2,700.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL Total |                                                  | 230,000.00       | 3,895,000.00      | 15,027,700.00        | 12,627,700.00            | 0.00                            | 2,400,000.00            | 11,132,700.00    |
| 220205 - TRAINING - GENERAL                   |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020501                                      | Local Training                                   | 0.00             | 0.00              | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220205 - TRAINING - GENERAL Total             |                                                  | 0.00             | 0.00              | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220206 - OTHER SERVICES - GENERAL             |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020601                                      | Security Services                                | 720,000.00       | 420,000.00        | 500,000.00           | (1,100,000.00)           | 0.00                            | 1,600,000.00            | 80,000.00        |
| 220206 - OTHER SERVICES - GENERAL Total       |                                                  | 720,000.00       | 420,000.00        | 500,000.00           | (1,100,000.00)           | 0.00                            | 1,600,000.00            | 80,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL          |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020801                                      | Motor Vehicle Fuel Cost                          | 165,000.00       | 395,000.00        | 396,300.00           | 156,300.00               | 0.00                            | 240,000.00              | 1,300.00         |
| 22020802                                      | Other Transport Equipment Fuel Cost              | 45,000.00        | 0.00              | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total    |                                                  | 210,000.00       | 395,000.00        | 796,300.00           | 156,300.00               | 0.00                            | 640,000.00              | 401,300.00       |
| 220209 - FINANCIAL CHARGES - GENERAL          |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22020901                                      | Bank Charges (Other Than Interest)               | 150,327.80       | 628,483.21        | 1,340,000.00         | 1,300,000.00             | 0.00                            | 40,000.00               | 711,516.79       |
| 220209 - FINANCIAL CHARGES - GENERAL Total    |                                                  | 150,327.80       | 628,483.21        | 1,340,000.00         | 1,300,000.00             | 0.00                            | 40,000.00               | 711,516.79       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL       |                                                  |                  |                   |                      |                          |                                 |                         |                  |
| 22021001                                      | Refreshment & Meals                              | 220,000.00       | 940,000.00        | 944,600.00           | 544,600.00               | 0.00                            | 400,000.00              | 4,600.00         |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                          | Economic Description                  | Actual<br>2023   | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------|---------------------------------------|------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                        |                                       | <b>₦</b>         | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021002                                               | Honorarium & Sitting Allowance        | 0.00             | 0.00              | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 560,000.00       |
| 22021003                                               | Publicity & Advertisements            | 0.00             | 0.00              | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22021004                                               | Medical Expenses-Local                | 360,000.00       | 200,000.00        | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 200,000.00       |
| 22021007                                               | Welfare Packages                      | 0.00             | 0.00              | 840,000.00           | (2,360,000.00)           | 0.00                            | 3,200,000.00            | 840,000.00       |
| 22021008                                               | Subscription to Professional Bodies   | 0.00             | 0.00              | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 702,400.00       |
| 22021023                                               | Development Plan Preparation Expenses | 0.00             | 0.00              | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22021025                                               | Other Miscellaneous Expenses          | 2,535,000.00     | 17,281,675.00     | 35,200,000.00        | 32,000,000.00            | 0.00                            | 3,200,000.00            | 17,918,325.00    |
| 22021027                                               | Daily Rated Allowance                 | 2,280,000.00     | 3,480,000.00      | 5,977,600.00         | 2,400,000.00             | 0.00                            | 3,577,600.00            | 2,497,600.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total          |                                       | 5,395,000.00     | 21,901,675.00     | 45,104,600.00        | 32,584,600.00            | 0.00                            | 12,520,000.00           | 23,202,925.00    |
| 2202 - OVERHEAD COST Total                             |                                       | 6,765,327.80     | 28,640,158.21     | 65,868,600.00        | 46,668,600.00            | 0.00                            | 19,200,000.00           | 37,228,441.79    |
| 22 - OTHER RECURRENT COSTS Total                       |                                       | 6,765,327.80     | 28,640,158.21     | 65,868,600.00        | 46,668,600.00            | 0.00                            | 19,200,000.00           | 37,228,441.79    |
| 012500700100 - Adamawa State Staff Pension Board Total |                                       | 7,802,769,425.56 | 12,571,740,079.10 | 13,008,988,200.00    | 5,247,527,260.00         | 0.00                            | 7,761,460,940.00        | 437,248,120.90   |
| 012500800100 - Department of Labour and Productivity   |                                       |                  |                   |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                    |                                       |                  |                   |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                          |                                       |                  |                   |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                            |                                       |                  |                   |                      |                          |                                 |                         |                  |
| 21010101 Basic-Salary                                  |                                       | 357,756.00       | 456,416.73        | 1,241,000.00         | 178,900.00               | 0.00                            | 1,062,100.00            | 784,583.27       |
| 210101 - SALARIES AND WAGES Total                      |                                       | 357,756.00       | 456,416.73        | 1,241,000.00         | 178,900.00               | 0.00                            | 1,062,100.00            | 784,583.27       |
| 2101 - SALARY Total                                    |                                       | 357,756.00       | 456,416.73        | 1,241,000.00         | 178,900.00               | 0.00                            | 1,062,100.00            | 784,583.27       |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION              |                                       |                  |                   |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                    |                                       |                  |                   |                      |                          |                                 |                         |                  |
| 21020102 Housing/Rent Allowance                        |                                       | 81,853.92        | 104,427.63        | 284,380.00           | 41,000.00                | 0.00                            | 243,380.00              | 179,952.37       |
| 21020103 Transport Allowance                           |                                       | 29,761.08        | 39,585.18         | 141,320.00           | 14,900.00                | 0.00                            | 126,420.00              | 101,734.82       |
| 21020104 Meal Subsidy                                  |                                       | 5,454.00         | 7,760.34          | 30,320.00            | 2,800.00                 | 0.00                            | 27,520.00               | 22,559.66        |
| 21020105 Utility Allowance                             |                                       | 15,223.92        | 21,661.74         | 67,040.00            | 7,700.00                 | 0.00                            | 59,340.00               | 45,378.26        |
| 21020107 Leave Allowance                               |                                       | 35,772.00        | 45,638.97         | 124,540.00           | 17,900.00                | 0.00                            | 106,640.00              | 78,901.03        |
| 21020111 Clinical Allowance                            |                                       | 0.00             | 0.00              | 0.00                 | (5,160.00)               | 0.00                            | 5,160.00                | 0.00             |
| 21020135 Furniture Allowance                           |                                       | 71,550.60        | 91,282.89         | 132,980.00           | 35,800.00                | 0.00                            | 97,180.00               | 41,697.11        |
| 21020145 Other Allowances and Benefits                 |                                       | 50,000.00        | 10,000.00         | 870,000.00           | 10,000.00                | 0.00                            | 860,000.00              | 860,000.00       |
| 210201 - ALLOWANCES Total                              |                                       | 289,615.52       | 320,356.75        | 1,650,580.00         | 124,940.00               | 0.00                            | 1,525,640.00            | 1,330,223.25     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total        |                                       | 289,615.52       | 320,356.75        | 1,650,580.00         | 124,940.00               | 0.00                            | 1,525,640.00            | 1,330,223.25     |
| 21 - PERSONNEL COST Total                              |                                       | 647,371.52       | 776,773.48        | 2,891,580.00         | 303,840.00               | 0.00                            | 2,587,740.00            | 2,114,806.52     |
| 22 - OTHER RECURRENT COSTS                             |                                       |                  |                   |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                   |                                       |                  |                   |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                  |                                       |                  |                   |                      |                          |                                 |                         |                  |
| 22020101 Local Travel & Transport: Training            |                                       | 0.00             | 135,000.00        | 140,800.00           | 0.00                     | 0.00                            | 140,800.00              | 5,800.00         |
| 22020102 Local Travel & Transport: Others              |                                       | 80,000.00        | 100,000.00        | 160,800.00           | 20,000.00                | 0.00                            | 140,800.00              | 60,800.00        |
| 22020105 Hotel Accommodation - Local                   |                                       | 0.00             | 0.00              | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 136,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total            |                                       | 80,000.00        | 235,000.00        | 437,600.00           | 20,000.00                | 0.00                            | 417,600.00              | 202,600.00       |
| 220202 - UTILITIES - GENERAL                           |                                       |                  |                   |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020203                                                    | Internet Access Charges                       | 0.00           | 0.00           | 4,000.00             | 0.00                     | 0.00                            | 4,000.00                | 4,000.00         |
| 22020204                                                    | Satellite Broadcasting Access Charges         | 0.00           | 0.00           | 26,400.00            | 0.00                     | 0.00                            | 26,400.00               | 26,400.00        |
| 22020205                                                    | Water Rates                                   | 0.00           | 54,000.00      | 84,000.00            | 0.00                     | 0.00                            | 84,000.00               | 30,000.00        |
| 22020209                                                    | Other Utility Charges                         | 5,000.00       | 31,000.00      | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 4,200.00         |
| 220202 - UTILITIES - GENERAL Total                          |                                               | 5,000.00       | 85,000.00      | 149,600.00           | 0.00                     | 0.00                            | 149,600.00              | 64,600.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables      | 13,500.00      | 0.00           | 12,800.00            | 0.00                     | 0.00                            | 12,800.00               | 12,800.00        |
| 22020305                                                    | Printing of Non Security Documents            | 0.00           | 40,000.00      | 120,800.00           | 0.00                     | 0.00                            | 120,800.00              | 80,800.00        |
| 22020306                                                    | Printing of Security Documents                | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 22020309                                                    | UniForms & Other Clothing                     | 0.00           | 0.00           | 9,600.00             | 0.00                     | 0.00                            | 9,600.00                | 9,600.00         |
| 22020312                                                    | Other Materials and Supplies                  | 115,000.00     | 99,000.00      | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 37,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                               | 128,500.00     | 139,000.00     | 314,400.00           | 0.00                     | 0.00                            | 314,400.00              | 175,400.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020402                                                    | Maintenance of Office Furniture               | 0.00           | 35,000.00      | 58,400.00            | 0.00                     | 0.00                            | 58,400.00               | 23,400.00        |
| 22020404                                                    | Maintenance of Office/IT Equipments           | 26,000.00      | 25,000.00      | 58,400.00            | 0.00                     | 0.00                            | 58,400.00               | 33,400.00        |
| 22020405                                                    | Maintenance of Plants/Generators              | 10,000.00      | 44,000.00      | 113,600.00           | 0.00                     | 0.00                            | 113,600.00              | 69,600.00        |
| 22020406                                                    | Other Maintenance Services                    | 71,000.00      | 93,000.00      | 103,200.00           | 0.00                     | 0.00                            | 103,200.00              | 10,200.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                               | 107,000.00     | 197,000.00     | 333,600.00           | 0.00                     | 0.00                            | 333,600.00              | 136,600.00       |
| 220205 - TRAINING - GENERAL                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                | 0.00           | 0.00           | 296,000.00           | 0.00                     | 0.00                            | 296,000.00              | 296,000.00       |
| 220205 - TRAINING - GENERAL Total                           |                                               | 0.00           | 0.00           | 296,000.00           | 0.00                     | 0.00                            | 296,000.00              | 296,000.00       |
| 220206 - OTHER SERVICES - GENERAL                           |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                | 25,000.00      | 8,000.00       | 19,200.00            | 0.00                     | 0.00                            | 19,200.00               | 11,200.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                               | 25,000.00      | 8,000.00       | 19,200.00            | 0.00                     | 0.00                            | 19,200.00               | 11,200.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020702                                                    | Information Technology/Statistical Consulting | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                               | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                       | 20,000.00      | 340,000.00     | 434,400.00           | 0.00                     | 0.00                            | 434,400.00              | 94,400.00        |
| 22020802                                                    | Other Transport Equipment Fuel Cost           | 0.00           | 30,000.00      | 122,400.00           | 0.00                     | 0.00                            | 122,400.00              | 92,400.00        |
| 22020803                                                    | Plant/Generator Fuel Cost                     | 40,000.00      | 0.00           | 115,200.00           | 0.00                     | 0.00                            | 115,200.00              | 115,200.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                               | 60,000.00      | 370,000.00     | 672,000.00           | 0.00                     | 0.00                            | 672,000.00              | 302,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)            | 3,980.76       | 5,730.55       | 11,200.00            | 0.00                     | 0.00                            | 11,200.00               | 5,469.45         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                               | 3,980.76       | 5,730.55       | 11,200.00            | 0.00                     | 0.00                            | 11,200.00               | 5,469.45         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                           | 46,000.00      | 95,000.00      | 169,600.00           | 0.00                     | 0.00                            | 169,600.00              | 74,600.00        |
| 22021004                                                    | Medical Expenses-Local                        | 0.00           | 0.00           | 143,200.00           | 0.00                     | 0.00                            | 143,200.00              | 143,200.00       |
| 22021006                                                    | Postages & Courier Services                   | 0.00           | 0.00           | 28,000.00            | 0.00                     | 0.00                            | 28,000.00               | 28,000.00        |
| 22021007                                                    | Welfare Packages                              | 193,000.00     | 285,000.00     | 338,400.00           | 0.00                     | 0.00                            | 338,400.00              | 53,400.00        |
| 22021021                                                    | Special Days/Celebrations                     | 0.00           | 108,000.00     | 11,232,000.00        | 0.00                     | 0.00                            | 11,232,000.00           | 11,124,000.00    |
| 22021025                                                    | Other Miscellaneous Expenses                  | 2,211,682.75   | 1,459,000.00   | 1,840,000.00         | 0.00                     | 0.00                            | 1,840,000.00            | 381,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                              | Economic Description | Actual<br>2023   | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------------------------------------|----------------------|------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                            |                      | <b>₦</b>         | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total              |                      | 2,450,682.75     | 1,947,000.00      | 13,751,200.00        | 0.00                     | 0.00                            | 13,751,200.00           | 11,804,200.00    |
| 2202 - OVERHEAD COST Total                                 |                      | 2,860,163.51     | 2,986,730.55      | 16,020,000.00        | 20,000.00                | 0.00                            | 16,000,000.00           | 13,033,269.45    |
| 22 - OTHER RECURRENT COSTS Total                           |                      | 2,860,163.51     | 2,986,730.55      | 16,020,000.00        | 20,000.00                | 0.00                            | 16,000,000.00           | 13,033,269.45    |
| 012500800100 - Department of Labour and Productivity Total |                      | 3,507,535.03     | 3,763,504.03      | 18,911,580.00        | 323,840.00               | 0.00                            | 18,587,740.00           | 15,148,075.97    |
| 012500000000 - Office of the Head of Service Total         |                      | 9,011,171,027.08 | 13,771,704,731.48 | 14,949,153,360.00    | 5,814,050,180.00         | 0.00                            | 9,135,103,180.00        | 1,177,448,628.52 |
| 014000000000 - Office of the State Auditor General         |                      |                  |                   |                      |                          |                                 |                         |                  |
| 014000100100 - Office of the State Auditor General         |                      |                  |                   |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                        |                      |                  |                   |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                              |                      |                  |                   |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                |                      |                  |                   |                      |                          |                                 |                         |                  |
| 21010101 Basic-Salary                                      |                      | 45,639,294.01    | 44,472,631.69     | 59,191,040.00        | 22,246,300.00            | 0.00                            | 36,944,740.00           | 14,718,408.31    |
| 21010103 Consolidated Revenue Fund Charge - Salaries       |                      | 0.00             | 4,594,807.13      | 4,640,800.00         | 3,780,800.00             | 0.00                            | 860,000.00              | 45,992.88        |
| 210101 - SALARIES AND WAGES Total                          |                      | 45,639,294.01    | 49,067,438.82     | 63,831,840.00        | 26,027,100.00            | 0.00                            | 37,804,740.00           | 14,764,401.19    |
| 2101 - SALARY Total                                        |                      | 45,639,294.01    | 49,067,438.82     | 63,831,840.00        | 26,027,100.00            | 0.00                            | 37,804,740.00           | 14,764,401.19    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                  |                      |                  |                   |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                        |                      |                  |                   |                      |                          |                                 |                         |                  |
| 21020102 Housing/Rent Allowance                            |                      | 935,902.56       | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020103 Transport Allowance                               |                      | 2,597,513.58     | 2,517,240.35      | 3,524,760.00         | 1,266,400.00             | 0.00                            | 2,258,360.00            | 1,007,519.65     |
| 21020104 Meal Subsidy                                      |                      | 449,013.30       | 423,886.06        | 598,800.00           | 216,100.00               | 0.00                            | 382,700.00              | 174,913.94       |
| 21020105 Utility Allowance                                 |                      | 1,912,847.87     | 1,723,742.17      | 2,066,400.00         | 862,400.00               | 0.00                            | 1,204,000.00            | 342,657.83       |
| 21020106 Entertainment Allowance                           |                      | 590,817.61       | 446,609.44        | 448,340.00           | 389,000.00               | 0.00                            | 59,340.00               | 1,730.56         |
| 21020107 Leave Allowance                                   |                      | 4,184,224.00     | 3,912,236.00      | 5,675,060.00         | 1,980,500.00             | 0.00                            | 3,694,560.00            | 1,762,824.00     |
| 21020108 Domestic Staff Allowance                          |                      | 2,655,555.93     | 2,664,804.67      | 2,665,100.00         | 1,250,400.00             | 0.00                            | 1,414,700.00            | 295.33           |
| 21020109 Shift Allowance                                   |                      | 0.00             | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020110 Call Duty Allowance                               |                      | 0.00             | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111 Clinical Allowance                                |                      | 0.00             | 0.00              | 0.00                 | (19,040,400.00)          | 0.00                            | 19,040,400.00           | 0.00             |
| 21020112 Harzard Allowance                                 |                      | 21,488,799.42    | 21,038,088.51     | 28,996,800.00        | 10,524,000.00            | 0.00                            | 18,472,800.00           | 7,958,711.49     |
| 21020120 Journal Allowance                                 |                      | 187,180.56       | 187,180.56        | 255,280.00           | 93,600.00                | 0.00                            | 161,680.00              | 68,099.44        |
| 21020123 Responsibility Allowance                          |                      | 0.00             | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020128 Personal Assistance Allowance                     |                      | 132,622.48       | 0.00              | 0.00                 | (171,140.00)             | 0.00                            | 171,140.00              | 0.00             |
| 21020129 Newspapers Allowance                              |                      | 79,573.52        | 0.00              | 0.00                 | (103,200.00)             | 0.00                            | 103,200.00              | 0.00             |
| 21020132 Non Clinical Allowance                            |                      | 0.00             | 0.00              | 0.00                 | (103,200.00)             | 0.00                            | 103,200.00              | 0.00             |
| 21020135 Furniture Allowance                               |                      | 8,047,608.57     | 7,933,692.57      | 11,282,500.00        | 3,968,200.00             | 0.00                            | 7,314,300.00            | 3,348,807.43     |
| 21020138 Admin Allowance                                   |                      | 311,967.48       | 311,967.48        | 424,320.00           | 156,000.00               | 0.00                            | 268,320.00              | 112,352.52       |
| 21020139 Wardrobe Allowance                                |                      | 21,488,799.42    | 21,038,088.51     | 28,996,800.00        | 10,524,000.00            | 0.00                            | 18,472,800.00           | 7,958,711.49     |
| 21020140 Academic Allowance                                |                      | 0.00             | 0.00              | 0.00                 | (18,652,540.00)          | 0.00                            | 18,652,540.00           | 0.00             |
| 21020141 Accommodation Allowance                           |                      | 42,486,282.05    | 41,452,238.52     | 57,680,840.00        | 20,736,100.00            | 0.00                            | 36,944,740.00           | 16,228,601.48    |
| 21020142 ICT Allowance                                     |                      | 2,661,425.06     | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020143 Motor Vehicle/ Maintenance Allowance              |                      | 1,333,770.16     | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145 Other Allowances and Benefits                     |                      | 15,429,009.56    | 16,355,922.21     | 37,106,640.00        | 8,667,300.00             | 0.00                            | 28,439,340.00           | 20,750,717.79    |
| 210201 - ALLOWANCES Total                                  |                      | 126,972,913.13   | 120,005,697.05    | 179,721,640.00       | 22,563,520.00            | 0.00                            | 157,158,120.00          | 59,715,942.95    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total            |                      | 126,972,913.13   | 120,005,697.05    | 179,721,640.00       | 22,563,520.00            | 0.00                            | 157,158,120.00          | 59,715,942.95    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                 | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                               |                                                  | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 21 - PERSONNEL COST Total                     |                                                  | 172,612,207.14 | 169,073,135.87 | 243,553,480.00       | 48,590,620.00            | 0.00                            | 194,962,860.00          | 74,480,344.14    |
| 22 - OTHER RECURRENT COSTS                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                      | Local Travel & Transport: Training               | 760,000.00     | 2,570,000.00   | 2,570,800.00         | 77,200.00                | 0.00                            | 2,493,600.00            | 800.00           |
| 22020102                                      | Local Travel & Transport: Others                 | 710,000.00     | 797,000.00     | 1,158,400.00         | 0.00                     | 0.00                            | 1,158,400.00            | 361,400.00       |
| 22020103                                      | International Travel & Transport: Training       | 1,061,000.00   | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020106                                      | Hotel Accommodation - International              | 731,106.00     | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020107                                      | Hotel Accommodation - Local Training             | 0.00           | 784,000.00     | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | 216,000.00       |
| 22020108                                      | Hotel Accommodation - International Training     | 500,000.00     | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020109                                      | Per-Diem/Estacodes                               | 0.00           | 0.00           | 440,000.00           | 0.00                     | 0.00                            | 440,000.00              | 440,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total   |                                                  | 3,762,106.00   | 4,151,000.00   | 14,369,200.00        | 77,200.00                | 0.00                            | 14,292,000.00           | 10,218,200.00    |
| 220202 - UTILITIES - GENERAL                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                      | Electricity Charges                              | 455,000.00     | 0.00           | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 211,200.00       |
| 22020202                                      | Telephone Charges                                | 80,000.00      | 100,000.00     | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 5,600.00         |
| 22020203                                      | Internet Access Charges                          | 45,000.00      | 1,823,000.00   | 1,829,300.00         | 629,300.00               | 0.00                            | 1,200,000.00            | 6,300.00         |
| 22020204                                      | Satellite Broadcasting Access Charges            | 90,000.00      | 560,000.00     | 1,040,000.00         | 0.00                     | 0.00                            | 1,040,000.00            | 480,000.00       |
| 22020205                                      | Water Rates                                      | 0.00           | 172,000.00     | 172,600.00           | 52,600.00                | 0.00                            | 120,000.00              | 600.00           |
| 22020206                                      | Sewerage Charges                                 | 0.00           | 0.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 22020207                                      | Leased Communication Lines(s)                    | 30,000.00      | 40,000.00      | 48,000.00            | 0.00                     | 0.00                            | 48,000.00               | 8,000.00         |
| 22020209                                      | Other Utility Charges                            | 60,000.00      | 350,000.00     | 351,100.00           | 111,100.00               | 0.00                            | 240,000.00              | 1,100.00         |
| 220202 - UTILITIES - GENERAL Total            |                                                  | 760,000.00     | 3,045,000.00   | 3,877,800.00         | 793,000.00               | 0.00                            | 3,084,800.00            | 832,800.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                      | Office Stationeries/Computer Consumables         | 1,050,000.00   | 1,254,500.00   | 1,255,100.00         | 55,100.00                | 0.00                            | 1,200,000.00            | 600.00           |
| 22020312                                      | Other Materials and Supplies                     | 873,150.00     | 1,388,350.00   | 1,390,300.00         | 190,300.00               | 0.00                            | 1,200,000.00            | 1,950.00         |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total |                                                  | 1,923,150.00   | 2,642,850.00   | 2,645,400.00         | 245,400.00               | 0.00                            | 2,400,000.00            | 2,550.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                      | Maintenance of Motor Vehicle/Transport Equipment | 540,000.00     | 681,115.00     | 682,000.00           | 82,000.00                | 0.00                            | 600,000.00              | 885.00           |
| 22020402                                      | Maintenance of Office Furniture                  | 680,000.00     | 1,184,600.00   | 1,186,900.00         | 226,900.00               | 0.00                            | 960,000.00              | 2,300.00         |
| 22020403                                      | Maintenance of Office Building/Residential Qtrs  | 780,000.00     | 12,440,600.00  | 12,457,100.00        | 1,657,100.00             | 0.00                            | 10,800,000.00           | 16,500.00        |
| 22020404                                      | Maintenance of Office/IT Equipments              | 1,130,000.00   | 10,225,000.00  | 10,283,300.00        | 5,883,300.00             | 0.00                            | 4,400,000.00            | 58,300.00        |
| 22020405                                      | Maintenance of Plants/Generators                 | 0.00           | 104,200.00     | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 15,800.00        |
| 22020406                                      | Other Maintenance Services                       | 120,000.00     | 191,000.00     | 191,400.00           | 31,400.00                | 0.00                            | 160,000.00              | 400.00           |
| 220204 - MAINTENANCE SERVICES - GENERAL Total |                                                  | 3,250,000.00   | 24,826,515.00  | 24,920,700.00        | 7,880,700.00             | 0.00                            | 17,040,000.00           | 94,185.00        |
| 220205 - TRAINING - GENERAL                   |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                      | Local Training                                   | 940,000.00     | 2,684,500.00   | 2,691,400.00         | 691,400.00               | 0.00                            | 2,000,000.00            | 6,900.00         |
| 22020502                                      | International Training                           | 670,000.00     | 2,944,000.00   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 5,056,000.00     |
| 22020503                                      | Other Trainings                                  | 1,929,000.00   | 12,189,500.00  | 12,271,400.00        | 8,271,400.00             | 0.00                            | 4,000,000.00            | 81,900.00        |
| 220205 - TRAINING - GENERAL Total             |                                                  | 3,539,000.00   | 17,818,000.00  | 22,962,800.00        | 8,962,800.00             | 0.00                            | 14,000,000.00           | 5,144,800.00     |
| 220206 - OTHER SERVICES - GENERAL             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                      | Security Services                                | 770,000.00     | 1,000,000.00   | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 1,000,000.00     |
| 22020604                                      | Security Vote (Including Operations)             | 0.00           | 0.00           | 456,800.00           | 0.00                     | 0.00                            | 456,800.00              | 456,800.00       |
| 22020605                                      | Cleaning & Fumigation Services                   | 120,000.00     | 380,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 20,000.00        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                     | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                   |                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220206 - OTHER SERVICES - GENERAL Total                           |                                               | 890,000.00     | 1,380,000.00   | 2,856,800.00         | 0.00                     | 0.00                            | 2,856,800.00            | 1,476,800.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL             |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                          | Financial Consulting                          | 72,369,230.00  | 71,656,480.00  | 71,853,100.00        | 19,853,100.00            | 0.00                            | 52,000,000.00           | 196,620.00       |
| 22020702                                                          | InFormation Technology/Statistical Consulting | 0.00           | 800,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 400,000.00       |
| 22020703                                                          | Legal Services                                | 0.00           | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020709                                                          | Other Consulting Services                     | 50,175,600.00  | 224,834,661.25 | 225,566,900.00       | 149,566,900.00           | 0.00                            | 76,000,000.00           | 732,238.75       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total       |                                               | 122,544,830.00 | 297,291,141.25 | 299,820,000.00       | 169,420,000.00           | 0.00                            | 130,400,000.00          | 2,528,858.75     |
| 220208 - FUEL & LUBRICANTS - GENERAL                              |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                          | Motor Vehicle Fuel Cost                       | 1,907,000.00   | 1,744,500.00   | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 255,500.00       |
| 22020802                                                          | Other Transport Equipment Fuel Cost           | 616,816.00     | 4,496,000.00   | 4,529,000.00         | 3,329,000.00             | 0.00                            | 1,200,000.00            | 33,000.00        |
| 22020803                                                          | Plant/Generator Fuel Cost                     | 310,000.00     | 1,400,000.00   | 1,402,000.00         | 202,000.00               | 0.00                            | 1,200,000.00            | 2,000.00         |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                        |                                               | 2,833,816.00   | 7,640,500.00   | 7,931,000.00         | 3,531,000.00             | 0.00                            | 4,400,000.00            | 290,500.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                              |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                          | Bank Charges (Other Than Interest)            | 165,287.64     | 809,705.11     | 813,900.00           | 413,900.00               | 0.00                            | 400,000.00              | 4,194.89         |
| 22020902                                                          | Insurance Premium                             | 40,000.00      | 0.00           | 280,800.00           | 0.00                     | 0.00                            | 280,800.00              | 280,800.00       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                        |                                               | 205,287.64     | 809,705.11     | 1,094,700.00         | 413,900.00               | 0.00                            | 680,800.00              | 284,994.89       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                           |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                          | Refreshment & Meals                           | 200,000.00     | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22021002                                                          | Honorarium & Sitting Allowance                | 787,000.00     | 1,549,300.00   | 1,550,800.00         | 150,800.00               | 0.00                            | 1,400,000.00            | 1,500.00         |
| 22021003                                                          | Publicity & Advertisements                    | 0.00           | 350,000.00     | 760,000.00           | 0.00                     | 0.00                            | 760,000.00              | 410,000.00       |
| 22021004                                                          | Medical Expenses-Local                        | 100,000.00     | 300,000.00     | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 260,000.00       |
| 22021006                                                          | Postages & Courier Services                   | 0.00           | 0.00           | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 280,000.00       |
| 22021007                                                          | Welfare Packages                              | 0.00           | 18,300,000.00  | 20,180,000.00        | 18,180,000.00            | 0.00                            | 2,000,000.00            | 1,880,000.00     |
| 22021025                                                          | Other Miscellaneous Expenses                  | 7,584,161.25   | 60,060,550.00  | 60,461,200.00        | 40,461,200.00            | 0.00                            | 20,000,000.00           | 400,650.00       |
| 22021026                                                          | Monitoring and Evaluation Recurrent           | 30,000.00      | 34,095,558.00  | 80,200,000.00        | 58,200,000.00            | 0.00                            | 22,000,000.00           | 46,104,442.00    |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                     |                                               | 8,701,161.25   | 114,655,408.00 | 165,192,000.00       | 116,992,000.00           | 0.00                            | 48,200,000.00           | 50,536,592.00    |
| 2202 - OVERHEAD COST Total                                        |                                               | 148,409,350.89 | 474,260,119.36 | 545,670,400.00       | 308,316,000.00           | 0.00                            | 237,354,400.00          | 71,410,280.64    |
| 22 - OTHER RECURRENT COSTS Total                                  |                                               | 148,409,350.89 | 474,260,119.36 | 545,670,400.00       | 308,316,000.00           | 0.00                            | 237,354,400.00          | 71,410,280.64    |
| 014000100100 - Office of the State Auditor General Total          |                                               | 321,021,558.03 | 643,333,255.23 | 789,223,880.00       | 356,906,620.00           | 0.00                            | 432,317,260.00          | 145,890,624.78   |
| 014000200100 - Office of the Auditor General for Local Government |                                               |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                               |                                               |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                       |                                               |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                          | Basic-Salary                                  | 31,111,409.19  | 28,600,249.36  | 42,059,380.00        | 14,201,400.00            | 0.00                            | 27,857,980.00           | 13,459,130.64    |
| 21010103                                                          | Consolidated Revenue Fund Charge - Salaries   | 900,000.00     | 0.00           | 0.00                 | (860,000.00)             | 0.00                            | 860,000.00              | 0.00             |
| 210101 - SALARIES AND WAGES Total                                 |                                               | 32,011,409.19  | 28,600,249.36  | 42,059,380.00        | 13,341,400.00            | 0.00                            | 28,717,980.00           | 13,459,130.64    |
| 2101 - SALARY Total                                               |                                               | 32,011,409.19  | 28,600,249.36  | 42,059,380.00        | 13,341,400.00            | 0.00                            | 28,717,980.00           | 13,459,130.64    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                         |                                               |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                               |                                               |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                          | Housing/Rent Allowance                        | 6,534,252.65   | 7,194,730.55   | 9,902,980.00         | 3,575,100.00             | 0.00                            | 6,327,880.00            | 2,708,249.45     |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020103                                        | Transport Allowance                              | 1,710,801.03   | 1,536,018.64   | 2,580,520.00         | 777,100.00               | 0.00                            | 1,803,420.00            | 1,044,501.36     |
| 21020104                                        | Meal Subsidy                                     | 261,212.50     | 235,938.85     | 601,100.00           | 119,500.00               | 0.00                            | 481,600.00              | 365,161.15       |
| 21020105                                        | Utility Allowance                                | 1,042,524.33   | 1,219,552.43   | 2,262,360.00         | 614,600.00               | 0.00                            | 1,647,760.00            | 1,042,807.57     |
| 21020106                                        | Entertainment Allowance                          | 196,704.97     | 468,405.11     | 743,560.00           | 235,300.00               | 0.00                            | 508,260.00              | 275,154.89       |
| 21020107                                        | Leave Allowance                                  | 2,696,267.00   | 2,393,754.00   | 4,003,400.00         | 1,217,000.00             | 0.00                            | 2,786,400.00            | 1,609,646.00     |
| 21020108                                        | Domestic Staff Allowance                         | 2,515,497.55   | 2,862,554.92   | 4,772,220.00         | 1,446,600.00             | 0.00                            | 3,325,620.00            | 1,909,665.08     |
| 21020111                                        | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (2,064,860.00)           | 0.00                            | 2,064,860.00            | 0.00             |
| 21020112                                        | Harzard Allowance                                | 3,033,355.60   | 1,528,684.97   | 9,085,740.00         | 869,300.00               | 0.00                            | 8,216,440.00            | 7,557,055.03     |
| 21020117                                        | Outfit Allowance                                 | 3,918,188.51   | 5,621,380.20   | 9,826,840.00         | 2,681,100.00             | 0.00                            | 7,145,740.00            | 4,205,459.80     |
| 21020120                                        | Journal Allowance                                | 50,095.14      | 200,380.56     | 396,900.00           | 100,200.00               | 0.00                            | 296,700.00              | 196,519.44       |
| 21020122                                        | Hardship Allowance                               | 3,918,188.51   | 5,621,380.20   | 9,826,840.00         | 2,681,100.00             | 0.00                            | 7,145,740.00            | 4,205,459.80     |
| 21020128                                        | Personal Assistance Allowance                    | 0.00           | 0.00           | 0.00                 | (1,267,640.00)           | 0.00                            | 1,267,640.00            | 0.00             |
| 21020135                                        | Furniture Allowance                              | 5,458,862.30   | 5,453,819.80   | 8,768,780.00         | 2,698,900.00             | 0.00                            | 6,069,880.00            | 3,314,960.20     |
| 21020137                                        | Driver's Allowance                               | 233,975.64     | 935,902.56     | 1,097,520.00         | 468,000.00               | 0.00                            | 629,520.00              | 161,617.44       |
| 21020138                                        | Admin Allowance                                  | 77,991.87      | 311,967.48     | 672,860.00           | 156,000.00               | 0.00                            | 516,860.00              | 360,892.52       |
| 21020139                                        | Wardrobe Allowance                               | 3,033,355.60   | 1,528,684.97   | 9,085,740.00         | 869,300.00               | 0.00                            | 8,216,440.00            | 7,557,055.03     |
| 21020140                                        | Academic Allowance                               | 0.00           | 0.00           | 0.00                 | (1,913,500.00)           | 0.00                            | 1,913,500.00            | 0.00             |
| 21020145                                        | Other Allowances and Benefits                    | 16,953,086.71  | 14,890,130.64  | 14,936,140.00        | 12,335,500.00            | 0.00                            | 2,600,640.00            | 46,009.36        |
| 210201 - ALLOWANCES Total                       |                                                  | 51,634,359.91  | 52,003,285.88  | 88,563,500.00        | 25,598,600.00            | 0.00                            | 62,964,900.00           | 36,560,214.12    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 51,634,359.91  | 52,003,285.88  | 88,563,500.00        | 25,598,600.00            | 0.00                            | 62,964,900.00           | 36,560,214.12    |
| 21 - PERSONNEL COST Total                       |                                                  | 83,645,769.10  | 80,603,535.24  | 130,622,880.00       | 38,940,000.00            | 0.00                            | 91,682,880.00           | 50,019,344.76    |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 0.00           | 0.00           | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 105,600.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 0.00           | 0.00           | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 105,600.00       |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 43,250.00      | 0.00           | 272,800.00           | 0.00                     | 0.00                            | 272,800.00              | 272,800.00       |
| 22020204                                        | Satellite Broadcasting Access Charges            | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020209                                        | Other Utility Charges                            | 0.00           | 5,000.00       | 10,000.00            | 0.00                     | 0.00                            | 10,000.00               | 5,000.00         |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 43,250.00      | 5,000.00       | 282,800.00           | 0.00                     | 0.00                            | 282,800.00              | 277,800.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 51,700.00      | 214,000.00     | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 66,000.00        |
| 22020305                                        | Printing of Non Security Documents               | 0.00           | 4,500.00       | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 35,500.00        |
| 22020306                                        | Printing of Security Documents                   | 0.00           | 0.00           | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 44,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 51,700.00      | 218,500.00     | 364,000.00           | 0.00                     | 0.00                            | 364,000.00              | 145,500.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 0.00           | 183,000.00     | 183,300.00           | 23,300.00                | 0.00                            | 160,000.00              | 300.00           |
| 22020402                                        | Maintenance of Office Furniture                  | 0.00           | 80,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 40,000.00        |
| 22020404                                        | Maintenance of Office/IT Equipments              | 56,750.00      | 35,500.00      | 52,000.00            | 0.00                     | 0.00                            | 52,000.00               | 16,500.00        |
| 22020405                                        | Maintenance of Plants/Generators                 | 0.00           | 4,000.00       | 32,000.00            | 0.00                     | 0.00                            | 32,000.00               | 28,000.00        |
| 22020406                                        | Other Maintenance Services                       | 20,000.00      | 54,000.00      | 56,000.00            | 0.00                     | 0.00                            | 56,000.00               | 2,000.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 76,750.00      | 356,500.00     | 443,300.00           | 23,300.00                | 0.00                            | 420,000.00              | 86,800.00        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                           | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                         |                                             | N              | N              | N                    | N                        | N                               | N                       | N                |
| 220208 - FUEL & LUBRICANTS - GENERAL                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                                | Motor Vehicle Fuel Cost                     | 68,000.00      | 185,000.00     | 280,000.00           | 108,000.00               | 0.00                            | 172,000.00              | 95,000.00        |
| 22020803                                                                | Plant/Generator Fuel Cost                   | 40,000.00      | 125,000.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 115,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                              |                                             | 108,000.00     | 310,000.00     | 520,000.00           | 108,000.00               | 0.00                            | 412,000.00              | 210,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                                | Bank Charges (Other Than Interest)          | 5,306.21       | 7,742.77       | 7,800.00             | 1,800.00                 | 0.00                            | 6,000.00                | 57.23            |
| 220209 - FINANCIAL CHARGES - GENERAL Total                              |                                             | 5,306.21       | 7,742.77       | 7,800.00             | 1,800.00                 | 0.00                            | 6,000.00                | 57.23            |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                                | Refreshment & Meals                         | 10,000.00      | 237,000.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 3,000.00         |
| 22021004                                                                | Medical Expenses-Local                      | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021007                                                                | Welfare Packages                            | 94,000.00      | 158,000.00     | 200,000.00           | 40,000.00                | 0.00                            | 160,000.00              | 42,000.00        |
| 22021025                                                                | Other Miscellaneous Expenses                | 631,300.00     | 445,000.00     | 870,000.00           | 322,000.00               | 0.00                            | 548,000.00              | 425,000.00       |
| 22021027                                                                | Daily Rated Allowance                       | 2,950,000.00   | 3,556,000.00   | 3,936,000.00         | 0.00                     | 0.00                            | 3,936,000.00            | 380,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                           |                                             | 3,685,300.00   | 4,396,000.00   | 5,646,000.00         | 362,000.00               | 0.00                            | 5,284,000.00            | 1,250,000.00     |
| 2202 - OVERHEAD COST Total                                              |                                             | 3,970,306.21   | 5,293,742.77   | 7,369,500.00         | 495,100.00               | 0.00                            | 6,874,400.00            | 2,075,757.23     |
| 22 - OTHER RECURRENT COSTS Total                                        |                                             | 3,970,306.21   | 5,293,742.77   | 7,369,500.00         | 495,100.00               | 0.00                            | 6,874,400.00            | 2,075,757.23     |
| 014000200100 - Office of the Auditor General for Local Government Total |                                             | 87,616,075.31  | 85,897,278.01  | 137,992,380.00       | 39,435,100.00            | 0.00                            | 98,557,280.00           | 52,095,101.99    |
| 014000300100 - Audit Commission                                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                           |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                                | Basic-Salary                                | 0.00           | 0.00           | 0.00                 | (903,860.00)             | 0.00                            | 903,860.00              | 0.00             |
| 21010103                                                                | Consolidated Revenue Fund Charge - Salaries | 0.00           | 0.00           | 0.00                 | (1,053,500.00)           | 0.00                            | 1,053,500.00            | 0.00             |
| 210101 - SALARIES AND WAGES Total                                       |                                             | 0.00           | 0.00           | 0.00                 | (1,957,360.00)           | 0.00                            | 1,957,360.00            | 0.00             |
| 2101 - SALARY Total                                                     |                                             | 0.00           | 0.00           | 0.00                 | (1,957,360.00)           | 0.00                            | 1,957,360.00            | 0.00             |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                                | Housing/Rent Allowance                      | 0.00           | 0.00           | 0.00                 | (636,400.00)             | 0.00                            | 636,400.00              | 0.00             |
| 21020103                                                                | Transport Allowance                         | 0.00           | 0.00           | 0.00                 | (231,340.00)             | 0.00                            | 231,340.00              | 0.00             |
| 21020104                                                                | Meal Subsidy                                | 0.00           | 0.00           | 0.00                 | (42,140.00)              | 0.00                            | 42,140.00               | 0.00             |
| 21020105                                                                | Utility Allowance                           | 0.00           | 0.00           | 0.00                 | (126,420.00)             | 0.00                            | 126,420.00              | 0.00             |
| 21020106                                                                | Entertainment Allowance                     | 0.00           | 0.00           | 0.00                 | (14,620.00)              | 0.00                            | 14,620.00               | 0.00             |
| 21020107                                                                | Leave Allowance                             | 0.00           | 0.00           | 0.00                 | (279,500.00)             | 0.00                            | 279,500.00              | 0.00             |
| 21020112                                                                | Harzard Allowance                           | 0.00           | 0.00           | 0.00                 | (438,600.00)             | 0.00                            | 438,600.00              | 0.00             |
| 21020117                                                                | Outfit Allowance                            | 0.00           | 0.00           | 0.00                 | (452,360.00)             | 0.00                            | 452,360.00              | 0.00             |
| 21020135                                                                | Furniture Allowance                         | 0.00           | 0.00           | 0.00                 | (356,900.00)             | 0.00                            | 356,900.00              | 0.00             |
| 21020145                                                                | Other Allowances and Benefits               | 0.00           | 0.00           | 0.00                 | (1,383,740.00)           | 0.00                            | 1,383,740.00            | 0.00             |
| 210201 - ALLOWANCES Total                                               |                                             | 0.00           | 0.00           | 0.00                 | (3,962,020.00)           | 0.00                            | 3,962,020.00            | 0.00             |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total                         |                                             | 0.00           | 0.00           | 0.00                 | (3,962,020.00)           | 0.00                            | 3,962,020.00            | 0.00             |
| 21 - PERSONNEL COST Total                                               |                                             | 0.00           | 0.00           | 0.00                 | (5,919,380.00)           | 0.00                            | 5,919,380.00            | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                 | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                               |                                                  | N              | N              | N                    | N                        | N                               | N                       | N                |
| 22 - OTHER RECURRENT COSTS                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                      | Local Travel & Transport: Training               | 0.00           | 1,727,210.00   | 2,750,000.00         | 2,246,800.00             | 0.00                            | 503,200.00              | 1,022,790.00     |
| 22020102                                      | Local Travel & Transport: Others                 | 0.00           | 0.00           | 2,165,200.00         | 1,450,000.00             | 0.00                            | 715,200.00              | 2,165,200.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total   |                                                  | 0.00           | 1,727,210.00   | 4,915,200.00         | 3,696,800.00             | 0.00                            | 1,218,400.00            | 3,187,990.00     |
| 220202 - UTILITIES - GENERAL                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                      | Electricity Charges                              | 0.00           | 0.00           | 172,000.00           | 0.00                     | 0.00                            | 172,000.00              | 172,000.00       |
| 22020202                                      | Telephone Charges                                | 0.00           | 260,000.00     | 358,800.00           | 330,000.00               | 0.00                            | 28,800.00               | 98,800.00        |
| 22020204                                      | Satellite Broadcasting Access Charges            | 0.00           | 95,000.00      | 210,000.00           | 150,000.00               | 0.00                            | 60,000.00               | 115,000.00       |
| 22020205                                      | Water Rates                                      | 0.00           | 0.00           | 46,400.00            | 0.00                     | 0.00                            | 46,400.00               | 46,400.00        |
| 22020209                                      | Other Utility Charges                            | 0.00           | 137,500.00     | 322,000.00           | 250,000.00               | 0.00                            | 72,000.00               | 184,500.00       |
| 220202 - UTILITIES - GENERAL Total            |                                                  | 0.00           | 492,500.00     | 1,109,200.00         | 730,000.00               | 0.00                            | 379,200.00              | 616,700.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                      | Office Stationeries/Computer Consumables         | 0.00           | 546,050.00     | 916,400.00           | 750,000.00               | 0.00                            | 166,400.00              | 370,350.00       |
| 22020305                                      | Printing of Non Security Documents               | 0.00           | 464,150.00     | 848,000.00           | 800,000.00               | 0.00                            | 48,000.00               | 383,850.00       |
| 22020306                                      | Printing of Security Documents                   | 0.00           | 341,250.00     | 502,000.00           | 350,000.00               | 0.00                            | 152,000.00              | 160,750.00       |
| 22020307                                      | Drugs/Laboratory/Medical Supplies                | 0.00           | 0.00           | 310,400.00           | 0.00                     | 0.00                            | 310,400.00              | 310,400.00       |
| 22020311                                      | Food Stuff/Catering Materials Supplies           | 0.00           | 5,000.00       | 48,000.00            | 0.00                     | 0.00                            | 48,000.00               | 43,000.00        |
| 22020312                                      | Other Materials and Supplies                     | 0.00           | 0.00           | 222,000.00           | 150,000.00               | 0.00                            | 72,000.00               | 222,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total |                                                  | 0.00           | 1,356,450.00   | 2,846,800.00         | 2,050,000.00             | 0.00                            | 796,800.00              | 1,490,350.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                      | Maintenance of Motor Vehicle/Transport Equipment | 0.00           | 1,188,625.00   | 1,222,000.00         | 1,050,000.00             | 0.00                            | 172,000.00              | 33,375.00        |
| 22020402                                      | Maintenance of Office Furniture                  | 0.00           | 705,000.00     | 6,976,000.00         | 6,880,000.00             | 0.00                            | 96,000.00               | 6,271,000.00     |
| 22020403                                      | Maintenance of Office Building/Residential Qtrs  | 0.00           | 1,980,000.00   | 2,066,000.00         | 1,970,000.00             | 0.00                            | 96,000.00               | 86,000.00        |
| 22020404                                      | Maintenance of Office/IT Equipments              | 0.00           | 8,292,700.00   | 12,096,000.00        | 12,000,000.00            | 0.00                            | 96,000.00               | 3,803,300.00     |
| 22020405                                      | Maintenance of Plants/Generators                 | 0.00           | 344,600.00     | 619,200.00           | 500,000.00               | 0.00                            | 119,200.00              | 274,600.00       |
| 22020406                                      | Other Maintenance Services                       | 0.00           | 133,500.00     | 346,000.00           | 250,000.00               | 0.00                            | 96,000.00               | 212,500.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total |                                                  | 0.00           | 12,644,425.00  | 23,325,200.00        | 22,650,000.00            | 0.00                            | 675,200.00              | 10,680,775.00    |
| 220205 - TRAINING - GENERAL                   |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                      | Local Training                                   | 0.00           | 0.00           | 1,146,000.00         | 1,050,000.00             | 0.00                            | 96,000.00               | 1,146,000.00     |
| 220205 - TRAINING - GENERAL Total             |                                                  | 0.00           | 0.00           | 1,146,000.00         | 1,050,000.00             | 0.00                            | 96,000.00               | 1,146,000.00     |
| 220206 - OTHER SERVICES - GENERAL             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                      | Security Services                                | 0.00           | 70,000.00      | 222,000.00           | 150,000.00               | 0.00                            | 72,000.00               | 152,000.00       |
| 22020602                                      | Office Rent                                      | 0.00           | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 220206 - OTHER SERVICES - GENERAL Total       |                                                  | 0.00           | 70,000.00      | 318,000.00           | 150,000.00               | 0.00                            | 168,000.00              | 248,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                      | Motor Vehicle Fuel Cost                          | 0.00           | 1,190,670.00   | 1,191,400.00         | 1,117,000.00             | 0.00                            | 74,400.00               | 730.00           |
| 22020802                                      | Other Transport Equipment Fuel Cost              | 0.00           | 0.00           | 72,000.00            | 0.00                     | 0.00                            | 72,000.00               | 72,000.00        |
| 22020803                                      | Plant/Generator Fuel Cost                        | 0.00           | 506,725.00     | 506,800.00           | 410,800.00               | 0.00                            | 96,000.00               | 75.00            |
| 220208 - FUEL & LUBRICANTS - GENERAL Total    |                                                  | 0.00           | 1,697,395.00   | 1,770,200.00         | 1,527,800.00             | 0.00                            | 242,400.00              | 72,805.00        |
| 220209 - FINANCIAL CHARGES - GENERAL          |                                                  |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                            | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                          |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020901                                                 | Bank Charges (Other Than Interest)          | 0.00           | 8,786.60       | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 15,213.40        |
| 220209 - FINANCIAL CHARGES - GENERAL Total               |                                             | 0.00           | 8,786.60       | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 15,213.40        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                  |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                 | Refreshment & Meals                         | 0.00           | 805,900.00     | 900,400.00           | 750,000.00               | 0.00                            | 150,400.00              | 94,500.00        |
| 22021002                                                 | Honorarium & Sitting Allowance              | 0.00           | 500,000.00     | 2,786,400.00         | 2,400,000.00             | 0.00                            | 386,400.00              | 2,286,400.00     |
| 22021004                                                 | Medical Expenses-Local                      | 0.00           | 28,820.00      | 416,800.00           | 200,000.00               | 0.00                            | 216,800.00              | 387,980.00       |
| 22021006                                                 | Postages & Courier Services                 | 0.00           | 0.00           | 100,000.00           | 76,000.00                | 0.00                            | 24,000.00               | 100,000.00       |
| 22021007                                                 | Welfare Packages                            | 0.00           | 2,112,918.66   | 2,999,600.00         | 2,761,200.00             | 0.00                            | 238,400.00              | 886,681.34       |
| 22021008                                                 | Subscription to Professional Bodies         | 0.00           | 120,000.00     | 346,000.00           | 250,000.00               | 0.00                            | 96,000.00               | 226,000.00       |
| 22021025                                                 | Other Miscellaneous Expenses                | 0.00           | 2,170,200.00   | 5,000,000.00         | 4,783,200.00             | 0.00                            | 216,800.00              | 2,829,800.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total            |                                             | 0.00           | 5,737,838.66   | 12,549,200.00        | 11,220,400.00            | 0.00                            | 1,328,800.00            | 6,811,361.34     |
| 2202 - OVERHEAD COST Total                               |                                             | 0.00           | 23,734,605.26  | 48,003,800.00        | 43,075,000.00            | 0.00                            | 4,928,800.00            | 24,269,194.74    |
| 22 - OTHER RECURRENT COSTS Total                         |                                             | 0.00           | 23,734,605.26  | 48,003,800.00        | 43,075,000.00            | 0.00                            | 4,928,800.00            | 24,269,194.74    |
| 014000300100 - Audit Commission Total                    |                                             | 0.00           | 23,734,605.26  | 48,003,800.00        | 37,155,620.00            | 0.00                            | 10,848,180.00           | 24,269,194.74    |
| 014000000000 - Office of the State Auditor General Total |                                             | 408,637,633.34 | 752,965,138.50 | 975,220,060.00       | 433,497,340.00           | 0.00                            | 541,722,720.00          | 222,254,921.51   |
| 014700000000 - Civil Service Commission (CSC)            |                                             |                |                |                      |                          |                                 |                         |                  |
| 014700100100 - Civil Service Commission                  |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                              |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                 | Basic Salary                                | 2,779,002.40   | 3,178,501.19   | 6,533,380.00         | 1,280,500.00             | 0.00                            | 5,252,880.00            | 3,354,878.81     |
| 21010103                                                 | Consolidated Revenue Fund Charge - Salaries | 20,708,201.58  | 6,942,356.63   | 7,011,800.00         | 6,151,800.00             | 0.00                            | 860,000.00              | 69,443.37        |
| 210101 - SALARIES AND WAGES Total                        |                                             | 23,487,203.98  | 10,120,857.82  | 13,545,180.00        | 7,432,300.00             | 0.00                            | 6,112,880.00            | 3,424,322.18     |
| 2101 - SALARY Total                                      |                                             | 23,487,203.98  | 10,120,857.82  | 13,545,180.00        | 7,432,300.00             | 0.00                            | 6,112,880.00            | 3,424,322.18     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                 | Housing/Rent Allowance                      | 635,836.74     | 727,242.23     | 1,495,280.00         | 293,000.00               | 0.00                            | 1,202,280.00            | 768,037.77       |
| 21020103                                                 | Transport Allowance                         | 297,553.80     | 327,892.55     | 640,100.00           | 124,100.00               | 0.00                            | 516,000.00              | 312,207.45       |
| 21020104                                                 | Meal Subsidy                                | 64,678.36      | 70,776.33      | 130,860.00           | 26,800.00                | 0.00                            | 104,060.00              | 60,083.67        |
| 21020105                                                 | Utility Allowance                           | 141,947.16     | 167,697.40     | 316,160.00           | 61,600.00                | 0.00                            | 254,560.00              | 148,462.60       |
| 21020107                                                 | Leave Allowance                             | 275,352.00     | 308,568.29     | 3,803,800.00         | 123,000.00               | 0.00                            | 3,680,800.00            | 3,495,231.71     |
| 21020110                                                 | Call Duty Allowance                         | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111                                                 | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (56,760.00)              | 0.00                            | 56,760.00               | 0.00             |
| 21020135                                                 | Furniture Allowance                         | 174,471.12     | 373,819.68     | 845,740.00           | 132,800.00               | 0.00                            | 712,940.00              | 471,920.32       |
| 21020145                                                 | Other Allowances and Benefits               | 400,000.00     | 80,000.00      | 940,000.00           | 80,000.00                | 0.00                            | 860,000.00              | 860,000.00       |
| 210201 - ALLOWANCES Total                                |                                             | 1,989,839.18   | 2,055,996.48   | 8,171,940.00         | 784,540.00               | 0.00                            | 7,387,400.00            | 6,115,943.52     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total          |                                             | 1,989,839.18   | 2,055,996.48   | 8,171,940.00         | 784,540.00               | 0.00                            | 7,387,400.00            | 6,115,943.52     |
| 21 - PERSONNEL COST Total                                |                                             | 25,477,043.16  | 12,176,854.30  | 21,717,120.00        | 8,216,840.00             | 0.00                            | 13,500,280.00           | 9,540,265.70     |
| 22 - OTHER RECURRENT COSTS                               |                                             |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | N              | N              | N                    | N                        | N                               | N                       | N                |
| 2202 - OVERHEAD COST                                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                    | Local Travel & Transport: Training               | 1,632,800.00   | 1,100,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 500,000.00       |
| 22020102                                                    | Local Travel & Transport: Others                 | 2,335,900.00   | 2,125,000.00   | 2,808,000.00         | 0.00                     | 0.00                            | 2,808,000.00            | 683,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                 |                                                  | 3,968,700.00   | 3,225,000.00   | 4,408,000.00         | 0.00                     | 0.00                            | 4,408,000.00            | 1,183,000.00     |
| 220202 - UTILITIES - GENERAL                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                    | Electricity Charges                              | 310,500.00     | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020202                                                    | Telephone Charges                                | 0.00           | 0.00           | 8,000.00             | 0.00                     | 0.00                            | 8,000.00                | 8,000.00         |
| 22020204                                                    | Satellite Broadcasting Access Charges            | 123,000.00     | 409,800.00     | 409,900.00           | 9,900.00                 | 0.00                            | 400,000.00              | 100.00           |
| 22020205                                                    | Water Rates                                      | 262,000.00     | 238,500.00     | 700,000.00           | 460,000.00               | 0.00                            | 240,000.00              | 461,500.00       |
| 22020209                                                    | Other Utility Charges                            | 732,000.00     | 154,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 646,000.00       |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 1,427,500.00   | 802,300.00     | 2,717,900.00         | 469,900.00               | 0.00                            | 2,248,000.00            | 1,915,600.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 1,721,500.00   | 3,526,400.00   | 7,000,000.00         | 3,000,000.00             | 0.00                            | 4,000,000.00            | 3,473,600.00     |
| 22020305                                                    | Printing of Non Security Documents               | 0.00           | 2,142,000.00   | 4,360,800.00         | 2,200,000.00             | 0.00                            | 2,160,800.00            | 2,218,800.00     |
| 22020306                                                    | Printing of Security Documents                   | 0.00           | 1,000,000.00   | 2,075,200.00         | 1,000,000.00             | 0.00                            | 1,075,200.00            | 1,075,200.00     |
| 22020312                                                    | Other Materials and Supplies                     | 183,000.00     | 9,543,226.45   | 12,000,000.00        | 4,000,000.00             | 0.00                            | 8,000,000.00            | 2,456,773.55     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 1,904,500.00   | 16,211,626.45  | 25,436,000.00        | 10,200,000.00            | 0.00                            | 15,236,000.00           | 9,224,373.55     |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 276,000.00     | 1,107,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 493,000.00       |
| 22020402                                                    | Maintenance of Office Furniture                  | 300,000.00     | 874,000.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 726,000.00       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 565,600.00     | 134,400.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 665,600.00       |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 2,582,100.00   | 1,666,600.00   | 2,440,000.00         | 40,000.00                | 0.00                            | 2,400,000.00            | 773,400.00       |
| 22020405                                                    | Maintenance of Plants/Generators                 | 30,000.00      | 87,500.00      | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 712,500.00       |
| 22020406                                                    | Other Maintenance Services                       | 80,300.00      | 500,500.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,099,500.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 3,834,000.00   | 4,370,000.00   | 8,840,000.00         | 40,000.00                | 0.00                            | 8,800,000.00            | 4,470,000.00     |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020605                                                    | Cleaning & Fumigation Services                   | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 0.00           | 0.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020709                                                    | Other Consulting Services                        | 100,000.00     | 3,555,262.45   | 6,000,000.00         | 2,000,000.00             | 0.00                            | 4,000,000.00            | 2,444,737.55     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 100,000.00     | 3,555,262.45   | 6,000,000.00         | 2,000,000.00             | 0.00                            | 4,000,000.00            | 2,444,737.55     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 918,000.00     | 655,000.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 945,000.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 0.00           | 0.00           | 16,800.00            | 0.00                     | 0.00                            | 16,800.00               | 16,800.00        |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 280,500.00     | 977,000.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 623,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 1,198,500.00   | 1,632,000.00   | 3,216,800.00         | 0.00                     | 0.00                            | 3,216,800.00            | 1,584,800.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                  | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020901                                                       | Bank Charges (Other Than Interest)          | 35,198.16      | 49,471.59      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 30,528.41        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                     |                                             | 35,198.16      | 49,471.59      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 30,528.41        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                       | Refreshment & Meals                         | 152,900.00     | 329,000.00     | 2,000,000.00         | 1,600,000.00             | 0.00                            | 400,000.00              | 1,671,000.00     |
| 22021002                                                       | Honorarium & Sitting Allowance              | 1,077,200.00   | 1,676,500.00   | 1,677,300.00         | 77,300.00                | 0.00                            | 1,600,000.00            | 800.00           |
| 22021003                                                       | Publicity & Advertisements                  | 28,000.00      | 270,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 530,000.00       |
| 22021004                                                       | Medical Expenses-Local                      | 1,132,000.00   | 1,620,000.00   | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 380,000.00       |
| 22021006                                                       | Postages & Courier Services                 | 0.00           | 0.00           | 7,200.00             | 0.00                     | 0.00                            | 7,200.00                | 7,200.00         |
| 22021007                                                       | Welfare Packages                            | 2,326,000.00   | 825,000.00     | 7,800,000.00         | 5,000,000.00             | 0.00                            | 2,800,000.00            | 6,975,000.00     |
| 22021025                                                       | Other Miscellaneous Expenses                | 7,564,775.77   | 14,854,445.30  | 14,878,000.00        | 2,878,000.00             | 0.00                            | 12,000,000.00           | 23,554.70        |
| 22021026                                                       | Monitoring and Evaluation Recurrent         | 0.00           | 0.00           | 1,404,000.00         | 0.00                     | 0.00                            | 1,404,000.00            | 1,404,000.00     |
| 22021027                                                       | Daily Rated Allowance                       | 3,037,000.00   | 4,175,000.00   | 4,800,000.00         | 0.00                     | 0.00                            | 4,800,000.00            | 625,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                  |                                             | 15,317,875.77  | 23,749,945.30  | 35,366,500.00        | 9,555,300.00             | 0.00                            | 25,811,200.00           | 11,616,554.70    |
| 2202 - OVERHEAD COST Total                                     |                                             | 27,786,273.93  | 53,595,605.79  | 86,265,200.00        | 22,265,200.00            | 0.00                            | 64,000,000.00           | 32,669,594.21    |
| 22 - OTHER RECURRENT COSTS Total                               |                                             | 27,786,273.93  | 53,595,605.79  | 86,265,200.00        | 22,265,200.00            | 0.00                            | 64,000,000.00           | 32,669,594.21    |
| 014700100100 - Civil Service Commission Total                  |                                             | 53,263,317.09  | 65,772,460.09  | 107,982,320.00       | 30,482,040.00            | 0.00                            | 77,500,280.00           | 42,209,859.91    |
| 014700000000 - Civil Service Commission (CSC) Total            |                                             | 53,263,317.09  | 65,772,460.09  | 107,982,320.00       | 30,482,040.00            | 0.00                            | 77,500,280.00           | 42,209,859.91    |
| 014800000000 - Adamawa State Independence Electoral Commission |                                             |                |                |                      |                          |                                 |                         |                  |
| 014800100100 - Adamawa State Independence Electoral Commission |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                  |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                       | Basic-Salary                                | 10,220,882.24  | 10,494,126.98  | 15,680,500.00        | 4,762,800.00             | 0.00                            | 10,917,700.00           | 5,186,373.02     |
| 21010103                                                       | Consolidated Revenue Fund Charge - Salaries | 16,386,911.76  | 9,694,776.51   | 9,791,800.00         | 8,931,800.00             | 0.00                            | 860,000.00              | 97,023.49        |
| 210101 - SALARIES AND WAGES Total                              |                                             | 26,607,794.00  | 20,188,903.49  | 25,472,300.00        | 13,694,600.00            | 0.00                            | 11,777,700.00           | 5,283,396.51     |
| 2101 - SALARY Total                                            |                                             | 26,607,794.00  | 20,188,903.49  | 25,472,300.00        | 13,694,600.00            | 0.00                            | 11,777,700.00           | 5,283,396.51     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                       | Housing/Rent Allowance                      | 2,211,554.88   | 2,277,504.94   | 3,404,180.00         | 1,028,000.00             | 0.00                            | 2,376,180.00            | 1,126,675.06     |
| 21020103                                                       | Transport Allowance                         | 652,822.72     | 786,967.96     | 1,019,120.00         | 303,600.00               | 0.00                            | 715,520.00              | 232,152.04       |
| 21020104                                                       | Meal Subsidy                                | 104,490.72     | 142,180.40     | 185,180.00           | 49,300.00                | 0.00                            | 135,880.00              | 42,999.60        |
| 21020105                                                       | Utility Allowance                           | 353,151.84     | 431,480.71     | 606,960.00           | 163,200.00               | 0.00                            | 443,760.00              | 175,479.29       |
| 21020106                                                       | Entertainment Allowance                     | 39,086.40      | 31,065.68      | 76,080.00            | 17,600.00                | 0.00                            | 58,480.00               | 45,014.32        |
| 21020107                                                       | Leave Allowance                             | 942,768.00     | 1,003,958.73   | 1,534,800.00         | 442,600.00               | 0.00                            | 1,092,200.00            | 530,841.27       |
| 21020108                                                       | Domestic Staff Allowance                    | 1,300,980.96   | 1,019,560.05   | 2,318,940.00         | 578,300.00               | 0.00                            | 1,740,640.00            | 1,299,379.95     |
| 21020110                                                       | Call Duty Allowance                         | 0.00           | 0.00           | 0.00                 | (947,720.00)             | 0.00                            | 947,720.00              | 0.00             |
| 21020111                                                       | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (581,360.00)             | 0.00                            | 581,360.00              | 0.00             |
| 21020113                                                       | Rural Posting Allowance                     | 0.00           | 0.00           | 0.00                 | (860,000.00)             | 0.00                            | 860,000.00              | 0.00             |
| 21020114                                                       | Teaching Allowance                          | 925,097.28     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020123                                                       | Responsibility Allowance                    | 229,764.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020127                                                       | UniForm Allowance                           | 0.00           | 0.00           | 0.00                 | (583,940.00)             | 0.00                            | 583,940.00              | 0.00             |
| 21020135                                                       | Furniture Allowance                         | 1,698,755.82   | 1,691,677.47   | 2,639,000.00         | 781,400.00               | 0.00                            | 1,857,600.00            | 947,322.53       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020137                                        | Driver's Allowance                               | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020142                                        | ICT Allowance                                    | 180,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145                                        | Other Allowances and Benefits                    | 2,802,304.00   | 2,725,414.06   | 2,780,100.00         | 1,683,600.00             | 0.00                            | 1,096,500.00            | 54,685.94        |
| 210201 - ALLOWANCES Total                       |                                                  | 11,440,776.62  | 10,109,810.00  | 14,564,360.00        | 2,074,580.00             | 0.00                            | 12,489,780.00           | 4,454,550.00     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 11,440,776.62  | 10,109,810.00  | 14,564,360.00        | 2,074,580.00             | 0.00                            | 12,489,780.00           | 4,454,550.00     |
| 21 - PERSONNEL COST Total                       |                                                  | 38,048,570.62  | 30,298,713.49  | 40,036,660.00        | 15,769,180.00            | 0.00                            | 24,267,480.00           | 9,737,946.51     |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 119,300.00     | 0.00           | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 105,600.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 119,300.00     | 0.00           | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 105,600.00       |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020203                                        | Internet Access Charges                          | 9,525,000.00   | 0.00           | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 105,600.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 9,525,000.00   | 0.00           | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 105,600.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 38,000.00      | 0.00           | 352,000.00           | 0.00                     | 0.00                            | 352,000.00              | 352,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 38,000.00      | 0.00           | 352,000.00           | 0.00                     | 0.00                            | 352,000.00              | 352,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 0.00           | 0.00           | 48,000.00            | 0.00                     | 0.00                            | 48,000.00               | 48,000.00        |
| 22020402                                        | Maintenance of Office Furniture                  | 0.00           | 81,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 39,000.00        |
| 22020404                                        | Maintenance of Office/IT Equipments              | 85,000.00      | 511,000.00     | 513,000.00           | 193,000.00               | 0.00                            | 320,000.00              | 2,000.00         |
| 22020406                                        | Other Maintenance Services                       | 2,500,000.00   | 180,000.00     | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 140,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 2,585,000.00   | 772,000.00     | 1,001,000.00         | 193,000.00               | 0.00                            | 808,000.00              | 229,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                        | Motor Vehicle Fuel Cost                          | 20,050,000.00  | 201,000.00     | 451,200.00           | 0.00                     | 0.00                            | 451,200.00              | 250,200.00       |
| 22020803                                        | Plant/Generator Fuel Cost                        | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total      |                                                  | 20,050,000.00  | 201,000.00     | 531,200.00           | 0.00                     | 0.00                            | 531,200.00              | 330,200.00       |
| 220209 - FINANCIAL CHARGES - GENERAL            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                        | Bank Charges (Other Than Interest)               | 495,196.79     | 1,618,570.79   | 1,633,700.00         | 1,593,700.00             | 0.00                            | 40,000.00               | 15,129.21        |
| 220209 - FINANCIAL CHARGES - GENERAL Total      |                                                  | 495,196.79     | 1,618,570.79   | 1,633,700.00         | 1,593,700.00             | 0.00                            | 40,000.00               | 15,129.21        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021001                                        | Refreshment & Meals                              | 55,500.00      | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22021002                                        | Honorarium & Sitting Allowance                   | 0.00           | 175,938.93     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 224,061.07       |
| 22021004                                        | Medical Expenses-Local                           | 7,234,000.00   | 384,500.00     | 409,000.00           | 169,000.00               | 0.00                            | 240,000.00              | 24,500.00        |
| 22021007                                        | Welfare Packages                                 | 0.00           | 0.00           | 394,000.00           | (246,000.00)             | 0.00                            | 640,000.00              | 394,000.00       |
| 22021025                                        | Other Miscellaneous Expenses                     | 20,320,995.19  | 6,208,949.10   | 6,242,000.00         | 3,842,000.00             | 0.00                            | 2,400,000.00            | 33,050.90        |
| 22021027                                        | Daily Rated Allowance                            | 43,304,300.00  | 3,054,400.00   | 3,073,100.00         | 2,273,100.00             | 0.00                            | 800,000.00              | 18,700.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total   |                                                  | 70,914,795.19  | 9,823,788.03   | 10,678,100.00        | 6,038,100.00             | 0.00                            | 4,640,000.00            | 854,311.97       |
| 2202 - OVERHEAD COST Total                      |                                                  | 103,727,291.98 | 12,415,358.82  | 14,407,200.00        | 7,824,800.00             | 0.00                            | 6,582,400.00            | 1,991,841.18     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                        | Economic Description | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------------|----------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                      |                      | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22 - OTHER RECURRENT COSTS Total                                     |                      | 103,727,291.98 | 12,415,358.82  | 14,407,200.00        | 7,824,800.00             | 0.00                            | 6,582,400.00            | 1,991,841.18     |
| 014800100100 - Adamawa State Independence Electoral Commission Total |                      | 141,775,862.60 | 42,714,072.31  | 54,443,860.00        | 23,593,980.00            | 0.00                            | 30,849,880.00           | 11,729,787.69    |
| 014800000000 - Adamawa State Independence Electoral Commission Total |                      | 141,775,862.60 | 42,714,072.31  | 54,443,860.00        | 23,593,980.00            | 0.00                            | 30,849,880.00           | 11,729,787.69    |
| 014900000000 - Local Government Service Commission                   |                      |                |                |                      |                          |                                 |                         |                  |
| 014900100100 - Local Government Service Commission                   |                      |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                  |                      |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                        |                      |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                          |                      |                |                |                      |                          |                                 |                         |                  |
| 21010101 Basic-Salary                                                |                      | 676,649.52     | 848,831.58     | 989,420.00           | 338,400.00               | 0.00                            | 651,020.00              | 140,588.42       |
| 21010103 Consolidated Revenue Fund Charge - Salaries                 |                      | 13,752,837.35  | 8,301,851.25   | 8,384,900.00         | 7,524,900.00             | 0.00                            | 860,000.00              | 83,048.75        |
| 210101 - SALARIES AND WAGES Total                                    |                      | 14,429,486.87  | 9,150,682.83   | 9,374,320.00         | 7,863,300.00             | 0.00                            | 1,511,020.00            | 223,637.17       |
| 2101 - SALARY Total                                                  |                      | 14,429,486.87  | 9,150,682.83   | 9,374,320.00         | 7,863,300.00             | 0.00                            | 1,511,020.00            | 223,637.17       |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                            |                      |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                  |                      |                |                |                      |                          |                                 |                         |                  |
| 21020102 Housing/Rent Allowance                                      |                      | 154,818.24     | 194,213.28     | 937,500.00           | 77,500.00                | 0.00                            | 860,000.00              | 743,286.72       |
| 21020103 Transport Allowance                                         |                      | 68,369.28      | 92,508.15      | 100,420.00           | 34,200.00                | 0.00                            | 66,220.00               | 7,911.85         |
| 21020104 Meal Subsidy                                                |                      | 14,908.08      | 20,167.29      | 21,260.00            | 7,500.00                 | 0.00                            | 13,760.00               | 1,092.71         |
| 21020105 Utility Allowance                                           |                      | 34,997.76      | 47,407.29      | 49,320.00            | 17,500.00                | 0.00                            | 31,820.00               | 1,912.71         |
| 21020107 Leave Allowance                                             |                      | 67,668.00      | 84,885.45      | 102,700.00           | 33,900.00                | 0.00                            | 68,800.00               | 17,814.55        |
| 21020111 Clinical Allowance                                          |                      | 0.00           | 0.00           | 0.00                 | (12,900.00)              | 0.00                            | 12,900.00               | 0.00             |
| 21020135 Furniture Allowance                                         |                      | 77,659.92      | 95,914.41      | 120,600.00           | 38,900.00                | 0.00                            | 81,700.00               | 24,685.59        |
| 21020145 Other Allowances and Benefits                               |                      | 100,000.00     | 20,000.00      | 880,000.00           | 20,000.00                | 0.00                            | 860,000.00              | 860,000.00       |
| 210201 - ALLOWANCES Total                                            |                      | 518,421.28     | 555,095.87     | 2,211,800.00         | 216,600.00               | 0.00                            | 1,995,200.00            | 1,656,704.13     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total                      |                      | 518,421.28     | 555,095.87     | 2,211,800.00         | 216,600.00               | 0.00                            | 1,995,200.00            | 1,656,704.13     |
| 21 - PERSONNEL COST Total                                            |                      | 14,947,908.15  | 9,705,778.70   | 11,586,120.00        | 8,079,900.00             | 0.00                            | 3,506,220.00            | 1,880,341.30     |
| 22 - OTHER RECURRENT COSTS                                           |                      |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                                 |                      |                |                |                      |                          |                                 |                         |                  |
| 220202 - UTILITIES - GENERAL                                         |                      |                |                |                      |                          |                                 |                         |                  |
| 22020209 Other Utility Charges                                       |                      | 153,000.00     | 202,500.00     | 405,000.00           | 125,000.00               | 0.00                            | 280,000.00              | 202,500.00       |
| 220202 - UTILITIES - GENERAL Total                                   |                      | 153,000.00     | 202,500.00     | 405,000.00           | 125,000.00               | 0.00                            | 280,000.00              | 202,500.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                              |                      |                |                |                      |                          |                                 |                         |                  |
| 22020301 Office Stationeries/Computer Consumables                    |                      | 10,000.00      | 205,500.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 34,500.00        |
| 22020305 Printing of Non Security Documents                          |                      | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total                        |                      | 10,000.00      | 205,500.00     | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 74,500.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL                              |                      |                |                |                      |                          |                                 |                         |                  |
| 22020402 Maintenance of Office Furniture                             |                      | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020404 Maintenance of Office/IT Equipments                         |                      | 25,000.00      | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020405 Maintenance of Plants/Generators                            |                      | 44,000.00      | 35,000.00      | 70,000.00            | 34,800.00                | 0.00                            | 35,200.00               | 35,000.00        |
| 22020406 Other Maintenance Services                                  |                      | 75,800.00      | 68,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 12,000.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total                        |                      | 144,800.00     | 103,000.00     | 270,000.00           | 34,800.00                | 0.00                            | 235,200.00              | 167,000.00       |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                  | Economic Description                        | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------|---------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                |                                             | N              | N                | N                    | N                        | N                               | N                       | N                |
| 220208 - FUEL & LUBRICANTS - GENERAL                           |                                             |                |                  |                      |                          |                                 |                         |                  |
| 22020801                                                       | Motor Vehicle Fuel Cost                     | 24,000.00      | 0.00             | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 24,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                     |                                             | 24,000.00      | 0.00             | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 24,000.00        |
| 220209 - FINANCIAL CHARGES - GENERAL                           |                                             |                |                  |                      |                          |                                 |                         |                  |
| 22020901                                                       | Bank Charges (Other Than Interest)          | 3,277.03       | 2,979.37         | 4,800.00             | 0.00                     | 0.00                            | 4,800.00                | 1,820.63         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                     |                                             | 3,277.03       | 2,979.37         | 4,800.00             | 0.00                     | 0.00                            | 4,800.00                | 1,820.63         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                        |                                             |                |                  |                      |                          |                                 |                         |                  |
| 22021001                                                       | Refreshment & Meals                         | 54,000.00      | 0.00             | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021002                                                       | Honorarium & Sitting Allowance              | 44,000.00      | 0.00             | 32,000.00            | 0.00                     | 0.00                            | 32,000.00               | 32,000.00        |
| 22021003                                                       | Publicity & Advertisements                  | 44,000.00      | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021004                                                       | Medical Expenses-Local                      | 0.00           | 0.00             | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021006                                                       | Postages & Courier Services                 | 44,000.00      | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021007                                                       | Welfare Packages                            | 82,200.00      | 82,000.00        | 410,000.00           | 250,000.00               | 0.00                            | 160,000.00              | 328,000.00       |
| 22021014                                                       | Budget Preparation Expensis                 | 88,000.00      | 64,800.00        | 580,000.00           | 500,000.00               | 0.00                            | 80,000.00               | 515,200.00       |
| 22021025                                                       | Other Miscellaneous Expenses                | 415,000.00     | 971,275.00       | 1,184,000.00         | 0.00                     | 0.00                            | 1,184,000.00            | 212,725.00       |
| 22021027                                                       | Daily Rated Allowance                       | 572,000.00     | 460,000.00       | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 2,740,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                  |                                             | 1,343,200.00   | 1,578,075.00     | 5,526,000.00         | 750,000.00               | 0.00                            | 4,776,000.00            | 3,947,925.00     |
| 2202 - OVERHEAD COST Total                                     |                                             | 1,678,277.03   | 2,092,054.37     | 6,509,800.00         | 909,800.00               | 0.00                            | 5,600,000.00            | 4,417,745.63     |
| 22 - OTHER RECURRENT COSTS Total                               |                                             | 1,678,277.03   | 2,092,054.37     | 6,509,800.00         | 909,800.00               | 0.00                            | 5,600,000.00            | 4,417,745.63     |
| 014900100100 - Local Government Service Commission Total       |                                             | 16,626,185.18  | 11,797,833.07    | 18,095,920.00        | 8,989,700.00             | 0.00                            | 9,106,220.00            | 6,298,086.93     |
| 014900000000 - Local Government Service Commission Total       |                                             | 16,626,185.18  | 11,797,833.07    | 18,095,920.00        | 8,989,700.00             | 0.00                            | 9,106,220.00            | 6,298,086.93     |
| 016100000000 - Office of the Secretary to the State Government |                                             |                |                  |                      |                          |                                 |                         |                  |
| 016100100100 - Office of the Secretary to the State Government |                                             |                |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                            |                                             |                |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                  |                                             |                |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                    |                                             |                |                  |                      |                          |                                 |                         |                  |
| 21010101                                                       | Basic-Salary                                | 3,181,175.18   | 3,123,534.53     | 4,467,900.00         | 1,371,900.00             | 0.00                            | 3,096,000.00            | 1,344,365.47     |
| 21010103                                                       | Consolidated Revenue Fund Charge - Salaries | 25,313,478.38  | 1,574,259,064.00 | 1,579,788,400.00     | 1,040,788,400.00         | 0.00                            | 539,000,000.00          | 5,529,336.00     |
| 210101 - SALARIES AND WAGES Total                              |                                             | 28,494,653.56  | 1,577,382,598.53 | 1,584,256,300.00     | 1,042,160,300.00         | 0.00                            | 542,096,000.00          | 6,873,701.47     |
| 2101 - SALARY Total                                            |                                             | 28,494,653.56  | 1,577,382,598.53 | 1,584,256,300.00     | 1,042,160,300.00         | 0.00                            | 542,096,000.00          | 6,873,701.47     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                      |                                             |                |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                            |                                             |                |                  |                      |                          |                                 |                         |                  |
| 21020102                                                       | Housing/Rent Allowance                      | 727,850.86     | 714,663.64       | 1,023,400.00         | 313,900.00               | 0.00                            | 709,500.00              | 308,736.36       |
| 21020103                                                       | Transport Allowance                         | 238,911.51     | 284,449.27       | 346,180.00           | 107,100.00               | 0.00                            | 239,080.00              | 61,730.73        |
| 21020104                                                       | Meal Subsidy                                | 47,819.47      | 59,941.16        | 68,440.00            | 22,000.00                | 0.00                            | 46,440.00               | 8,498.84         |
| 21020105                                                       | Utility Allowance                           | 120,249.23     | 148,561.96       | 164,780.00           | 54,700.00                | 0.00                            | 110,080.00              | 16,218.04        |
| 21020107                                                       | Leave Allowance                             | 312,705.00     | 308,694.06       | 444,400.00           | 134,800.00               | 0.00                            | 309,600.00              | 135,705.94       |
| 21020111                                                       | Clinical Allowance                          | 0.00           | 0.00             | 0.00                 | (48,160.00)              | 0.00                            | 48,160.00               | 0.00             |
| 21020135                                                       | Furniture Allowance                         | 500,473.56     | 451,901.70       | 852,680.00           | 205,100.00               | 0.00                            | 647,580.00              | 400,778.30       |
| 21020145                                                       | Other Allowances and Benefits               | 350,000.00     | 70,000.00        | 76,610,000.00        | 70,000.00                | 0.00                            | 76,540,000.00           | 76,540,000.00    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                         | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|----------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                              | <b>₦</b>       | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 210201 - ALLOWANCES Total                       |                                              | 2,298,009.63   | 2,038,211.79     | 79,509,880.00        | 859,440.00               | 0.00                            | 78,650,440.00           | 77,471,668.21    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                              | 2,298,009.63   | 2,038,211.79     | 79,509,880.00        | 859,440.00               | 0.00                            | 78,650,440.00           | 77,471,668.21    |
| 2103 - SOCIAL BENEFITS                          |                                              |                |                  |                      |                          |                                 |                         |                  |
| 210301 - SOCIAL BENEFITS                        |                                              |                |                  |                      |                          |                                 |                         |                  |
| 21030101                                        | Gratuity                                     | 100,000,000.00 | 1,100,000,000.00 | 1,200,000,000.00     | 1,200,000,000.00         | 0.00                            | 0.00                    | 100,000,000.00   |
| 210301 - SOCIAL BENEFITS Total                  |                                              | 100,000,000.00 | 1,100,000,000.00 | 1,200,000,000.00     | 1,200,000,000.00         | 0.00                            | 0.00                    | 100,000,000.00   |
| 2103 - SOCIAL BENEFITS Total                    |                                              | 100,000,000.00 | 1,100,000,000.00 | 1,200,000,000.00     | 1,200,000,000.00         | 0.00                            | 0.00                    | 100,000,000.00   |
| 21 - PERSONNEL COST Total                       |                                              | 130,792,663.19 | 2,679,420,810.32 | 2,863,766,180.00     | 2,243,019,740.00         | 0.00                            | 620,746,440.00          | 184,345,369.68   |
| 22 - OTHER RECURRENT COSTS                      |                                              |                |                  |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                              |                |                  |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                              |                |                  |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training           | 2,365,200.00   | 12,975,040.85    | 36,000,000.00        | 0.00                     | 0.00                            | 36,000,000.00           | 23,024,959.15    |
| 22020102                                        | Local Travel & Transport: Others             | 11,105,578.70  | 22,129,763.00    | 40,000,000.00        | 0.00                     | 0.00                            | 40,000,000.00           | 17,870,237.00    |
| 22020103                                        | International Travel & Transport: Training   | 0.00           | 0.00             | 35,500,000.00        | (500,000.00)             | 0.00                            | 36,000,000.00           | 35,500,000.00    |
| 22020104                                        | International Travel & Transport: Others     | 1,576,000.00   | 23,175,518.27    | 36,000,000.00        | 0.00                     | 0.00                            | 36,000,000.00           | 12,824,481.73    |
| 22020105                                        | Hotel Accommodation - Local                  | 2,418,100.00   | 176,127,000.00   | 177,728,300.00       | 161,728,300.00           | 0.00                            | 16,000,000.00           | 1,601,300.00     |
| 22020106                                        | Hotel Accommodation - International          | 0.00           | 500,000.00       | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | 15,500,000.00    |
| 22020107                                        | Hotel Accommodation - Local Training         | 0.00           | 0.00             | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 20,000,000.00    |
| 22020108                                        | Hotel Accommodation - International Training | 0.00           | 0.00             | 10,400,000.00        | 0.00                     | 0.00                            | 10,400,000.00           | 10,400,000.00    |
| 22020109                                        | Per-Diem/Estacodes                           | 0.00           | 0.00             | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                              | 17,464,878.70  | 234,907,322.12   | 375,628,300.00       | 161,228,300.00           | 0.00                            | 214,400,000.00          | 140,720,977.88   |
| 220202 - UTILITIES - GENERAL                    |                                              |                |                  |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                          | 0.00           | 0.00             | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020202                                        | Telephone Charges                            | 0.00           | 0.00             | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020203                                        | Internet Access Charges                      | 0.00           | 8,500.00         | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 7,991,500.00     |
| 22020204                                        | Satellite Broadcasting Access Charges        | 0.00           | 0.00             | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020205                                        | Water Rates                                  | 0.00           | 0.00             | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020206                                        | Sewerage Charges                             | 0.00           | 0.00             | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020207                                        | Leased Communication Lines(s)                | 0.00           | 0.00             | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020208                                        | Software Charges/ License Renewal            | 0.00           | 0.00             | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 22020209                                        | Other Utility Charges                        | 0.00           | 0.00             | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 220202 - UTILITIES - GENERAL Total              |                                              | 0.00           | 8,500.00         | 13,560,000.00        | 0.00                     | 0.00                            | 13,560,000.00           | 13,551,500.00    |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                              |                |                  |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables     | 5,078,470.00   | 5,200,100.00     | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 6,799,900.00     |
| 22020302                                        | Books                                        | 0.00           | 0.00             | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020303                                        | Newspapers                                   | 0.00           | 0.00             | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020304                                        | Magazines & Periodicals                      | 0.00           | 0.00             | 14,400.00            | 0.00                     | 0.00                            | 14,400.00               | 14,400.00        |
| 22020305                                        | Printing of Non Security Documents           | 0.00           | 217,200.00       | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 62,800.00        |
| 22020306                                        | Printing of Security Documents               | 0.00           | 0.00             | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020309                                        | UniForms & Other Clothing                    | 0.00           | 0.00             | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020312                                        | Other Materials and Supplies                 | 1,330,575.00   | 1,024,400.00     | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 2,975,600.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                              | 6,409,045.00   | 6,441,700.00     | 16,694,400.00        | 0.00                     | 0.00                            | 16,694,400.00           | 10,252,700.00    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 500,380.00     | 2,894,000.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 1,106,000.00     |
| 22020402                                                    | Maintenance of Office Furniture                       | 0.00           | 216,850.00     | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 5,383,150.00     |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 634,700.00     | 2,156,400.00   | 2,800,000.00         | 0.00                     | 0.00                            | 2,800,000.00            | 643,600.00       |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 2,226,350.00   | 1,447,500.00   | 6,400,000.00         | 0.00                     | 0.00                            | 6,400,000.00            | 4,952,500.00     |
| 22020405                                                    | Maintenance of Plants/Generators                      | 477,050.00     | 3,435,600.00   | 6,400,000.00         | 0.00                     | 0.00                            | 6,400,000.00            | 2,964,400.00     |
| 22020406                                                    | Other Maintenance Services                            | 2,669,000.00   | 3,985,300.00   | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 1,614,700.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 6,507,480.00   | 14,135,650.00  | 30,800,000.00        | 0.00                     | 0.00                            | 30,800,000.00           | 16,664,350.00    |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 168,800.00     | 7,163,200.00   | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | 8,836,800.00     |
| 22020502                                                    | International Training                                | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020503                                                    | Other Trainings                                       | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 13,017,200.00  | 36,000,000.00        | 0.00                     | 0.00                            | 36,000,000.00           | 22,982,800.00    |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 168,800.00     | 20,180,400.00  | 60,000,000.00        | 0.00                     | 0.00                            | 60,000,000.00           | 39,819,600.00    |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 5,750,000.00   | 3,570,000.00   | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 2,030,000.00     |
| 22020603                                                    | Residential Rent                                      | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020605                                                    | Cleaning & Fumigation Services                        | 3,385,000.00   | 13,315,000.00  | 13,392,200.00        | 7,792,200.00             | 0.00                            | 5,600,000.00            | 77,200.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 9,135,000.00   | 16,885,000.00  | 19,792,200.00        | 7,792,200.00             | 0.00                            | 12,000,000.00           | 2,907,200.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22020702                                                    | Information Technology/Statistical Consulting         | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020703                                                    | Legal Services                                        | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22020709                                                    | Other Consulting Services                             | 0.00           | 350,000.00     | 6,400,000.00         | 0.00                     | 0.00                            | 6,400,000.00            | 6,050,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 0.00           | 350,000.00     | 9,760,000.00         | 0.00                     | 0.00                            | 9,760,000.00            | 9,410,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 2,065,000.00   | 1,605,000.00   | 7,200,000.00         | 0.00                     | 0.00                            | 7,200,000.00            | 5,595,000.00     |
| 22020802                                                    | Other Transport Equipment Fuel Cost                   | 0.00           | 1,100,000.00   | 1,103,000.00         | 303,000.00               | 0.00                            | 800,000.00              | 3,000.00         |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 1,076,000.00   | 3,083,590.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 916,410.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 3,141,000.00   | 5,788,590.00   | 12,303,000.00        | 303,000.00               | 0.00                            | 12,000,000.00           | 6,514,410.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 4,490,437.48   | 3,412,123.94   | 4,800,000.00         | 0.00                     | 0.00                            | 4,800,000.00            | 1,387,876.06     |
| 22020902                                                    | Insurance Premium                                     | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 4,490,437.48   | 3,412,123.94   | 5,200,000.00         | 0.00                     | 0.00                            | 5,200,000.00            | 1,787,876.06     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                                   | 1,352,499.00   | 2,180,000.00   | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 1,020,000.00     |
| 22021002                                                    | Honorarium & Sitting Allowance                        | 3,500,000.00   | 3,035,000.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 965,000.00       |
| 22021004                                                    | Medical Expenses-Local                                | 900,000.00     | 1,717,000.00   | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 1,483,000.00     |
| 22021006                                                    | Postages & Courier Services                           | 12,425.00      | 457,105.00     | 457,700.00           | 57,700.00                | 0.00                            | 400,000.00              | 595.00           |
| 22021007                                                    | Welfare Packages                                      | 1,321,000.00   | 3,464,400.00   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 4,535,600.00     |
| 22021008                                                    | Subscription to Professional Bodies                   | 150,000.00     | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22021019                                                    | Medical Expenses-International                        | 0.00           | 0.00           | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 8,000,000.00     |
| 22021021                                                    | Special Days/Celebrations                             | 460,000.00     | 2,982,000.00   | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 218,000.00       |
| 22021022                                                    | Youth Corpers Allowance                               | 80,000.00      | 270,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 130,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                        | Economic Description                             | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------------|--------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                      |                                                  | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021023                                                             | Development Plan Preparation Expenses            | 251,000.00       | 3,520,000.00     | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 4,480,000.00     |
| 22021025                                                             | Other Miscellaneous Expenses                     | 1,110,737,487.31 | 1,968,723,593.70 | 2,234,705,600.00     | 1,000,000,000.00         | 0.00                            | 1,234,705,600.00        | 265,982,006.30   |
| 22021026                                                             | Monitoring and Evaluation Recurrent              | 750,000.00       | 790,000.00       | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,210,000.00     |
| 22021027                                                             | Daily Rated Allowance                            | 2,470,000.00     | 2,680,000.00     | 2,880,000.00         | 0.00                     | 0.00                            | 2,880,000.00            | 200,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                        |                                                  | 1,121,984,411.31 | 1,989,819,098.70 | 2,281,643,300.00     | 1,000,057,700.00         | 0.00                            | 1,281,585,600.00        | 291,824,201.30   |
| 2202 - OVERHEAD COST Total                                           |                                                  | 1,169,301,052.49 | 2,291,928,384.76 | 2,825,381,200.00     | 1,169,381,200.00         | 0.00                            | 1,656,000,000.00        | 533,452,815.24   |
| 22 - OTHER RECURRENT COSTS Total                                     |                                                  | 1,169,301,052.49 | 2,291,928,384.76 | 2,825,381,200.00     | 1,169,381,200.00         | 0.00                            | 1,656,000,000.00        | 533,452,815.24   |
| 016100100100 - Office of the Secretary to the State Government Total |                                                  | 1,300,093,715.68 | 4,971,349,195.08 | 5,689,147,380.00     | 3,412,400,940.00         | 0.00                            | 2,276,746,440.00        | 717,798,184.92   |
| 016102100100 - Poverty Alleviation Agency                            |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS                                           |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                                 |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                                |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020101                                                             | Local Travel & Transport: Training               | 0.00             | 200,000.00       | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 440,000.00       |
| 22020102                                                             | Local Travel & Transport: Others                 | 188,000.00       | 2,230,280.00     | 2,248,600.00         | 1,848,600.00             | 0.00                            | 400,000.00              | 18,320.00        |
| 22020104                                                             | International Travel & Transport: Others         | 0.00             | 0.00             | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020105                                                             | Hotel Accommodation - Local                      | 0.00             | 0.00             | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020106                                                             | Hotel Accommodation - International              | 0.00             | 167,500.00       | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 152,500.00       |
| 22020109                                                             | Per-Diem/Estacodes                               | 0.00             | 0.00             | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 136,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                          |                                                  | 188,000.00       | 2,597,780.00     | 3,984,600.00         | 1,848,600.00             | 0.00                            | 2,136,000.00            | 1,386,820.00     |
| 220202 - UTILITIES - GENERAL                                         |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020201                                                             | Electricity Charges                              | 885,000.00       | 20,000.00        | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 116,000.00       |
| 22020204                                                             | Satellite Broadcasting Access Charges            | 140,000.00       | 234,000.00       | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 86,000.00        |
| 22020205                                                             | Water Rates                                      | 0.00             | 0.00             | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020209                                                             | Other Utility Charges                            | 0.00             | 0.00             | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 136,000.00       |
| 220202 - UTILITIES - GENERAL Total                                   |                                                  | 1,025,000.00     | 254,000.00       | 912,000.00           | 0.00                     | 0.00                            | 912,000.00              | 658,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                              |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020301                                                             | Office Stationeries/Computer Consumables         | 413,100.00       | 244,200.00       | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 395,800.00       |
| 22020303                                                             | Newspapers                                       | 0.00             | 100,000.00       | 100,400.00           | 36,400.00                | 0.00                            | 64,000.00               | 400.00           |
| 22020304                                                             | Magazines & Periodicals                          | 0.00             | 200,000.00       | 200,700.00           | 64,700.00                | 0.00                            | 136,000.00              | 700.00           |
| 22020305                                                             | Printing of Non Security Documents               | 0.00             | 188,700.00       | 189,000.00           | 29,000.00                | 0.00                            | 160,000.00              | 300.00           |
| 22020307                                                             | Drugs/Laboratory/Medical Supplies                | 0.00             | 0.00             | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020308                                                             | Field & Camping Materials Supplies               | 0.00             | 0.00             | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020309                                                             | UniForms & Other Clothing                        | 0.00             | 0.00             | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020310                                                             | Teaching Aids/Instruction Materials              | 0.00             | 0.00             | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 22020311                                                             | Food Stuff/Catering Materials Supplies           | 0.00             | 0.00             | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020312                                                             | Other Materials and Supplies                     | 1,500,000.00     | 180,000.00       | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 220,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total                        |                                                  | 1,913,100.00     | 912,900.00       | 3,010,100.00         | 130,100.00               | 0.00                            | 2,880,000.00            | 2,097,200.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL                              |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020401                                                             | Maintenance of Motor Vehicle/Transport Equipment | 180,000.00       | 0.00             | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020402                                                             | Maintenance of Office Furniture                  | 16,000.00        | 14,000.00        | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 386,000.00       |
| 22020403                                                             | Maintenance of Office Building/Residential Qtrs  | 289,250.00       | 5,000.00         | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 795,000.00       |
| 22020404                                                             | Maintenance of Office/IT Equipments              | 32,000.00        | 0.00             | 100,400,000.00       | 100,000,000.00           | 0.00                            | 400,000.00              | 100,400,000.00   |
| 22020405                                                             | Maintenance of Plants/Generators                 | 120,000.00       | 783,311.00       | 788,000.00           | 468,000.00               | 0.00                            | 320,000.00              | 4,689.00         |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020406                                                    | Other Maintenance Services                            | 141,100.00     | 425,000.00     | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 215,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 778,350.00     | 1,227,311.00   | 103,348,000.00       | 100,468,000.00           | 0.00                            | 2,880,000.00            | 102,120,689.00   |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020503                                                    | Other Trainings                                       | 3,000,000.00   | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 210,000.00     | 1,620,000.00   | 293,362,900.00       | (107,037,100.00)         | 0.00                            | 400,400,000.00          | 291,742,900.00   |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 3,210,000.00   | 1,620,000.00   | 294,162,900.00       | (107,037,100.00)         | 0.00                            | 401,200,000.00          | 292,542,900.00   |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 0.00           | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020602                                                    | Office Rent                                           | 0.00           | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020605                                                    | Cleaning & Fumigation Services                        | 101,000.00     | 280,000.00     | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 40,000.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 101,000.00     | 280,000.00     | 960,000.00           | 0.00                     | 0.00                            | 960,000.00              | 680,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020703                                                    | Legal Services                                        | 0.00           | 0.00           | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 136,000.00       |
| 22020704                                                    | Engineering Services                                  | 0.00           | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020709                                                    | Other Consulting Services                             | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 0.00           | 0.00           | 616,000.00           | 0.00                     | 0.00                            | 616,000.00              | 616,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 341,500.00     | 850,292.00     | 854,800.00           | 454,800.00               | 0.00                            | 400,000.00              | 4,508.00         |
| 22020802                                                    | Other Transport Equipment Fuel Cost                   | 0.00           | 0.00           | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 136,000.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 390,000.00     | 72,500.00      | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 247,500.00       |
| 22020806                                                    | Cooking Gas/Fuel Cost                                 | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 731,500.00     | 922,792.00     | 1,350,800.00         | 454,800.00               | 0.00                            | 896,000.00              | 428,008.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 5,649,958.65   | 507,649.34     | 509,200.00           | 189,200.00               | 0.00                            | 320,000.00              | 1,550.66         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 5,649,958.65   | 507,649.34     | 509,200.00           | 189,200.00               | 0.00                            | 320,000.00              | 1,550.66         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                                   | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22021002                                                    | Honorarium & Sitting Allowance                        | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22021003                                                    | Publicity & Advertisements                            | 800,000.00     | 907,000.00     | 2,400,000.00         | 2,000,000.00             | 0.00                            | 400,000.00              | 1,493,000.00     |
| 22021004                                                    | Medical Expenses-Local                                | 0.00           | 0.00           | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 136,000.00       |
| 22021006                                                    | Postages & Courier Services                           | 0.00           | 0.00           | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 136,000.00       |
| 22021007                                                    | Welfare Packages                                      | 10,000,000.00  | 255,000.00     | 256,200.00           | 120,200.00               | 0.00                            | 136,000.00              | 1,200.00         |
| 22021010                                                    | Direct Teaching & Laboratory Cost                     | 0.00           | 0.00           | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 136,000.00       |
| 22021023                                                    | Development Plan Preparation Expenses                 | 380,000.00     | 120,000.00     | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 440,000.00       |
| 22021025                                                    | Other Miscellaneous Expenses                          | 7,849,000.00   | 5,373,500.00   | 7,400,000.00         | 5,000,000.00             | 0.00                            | 2,400,000.00            | 2,026,500.00     |
| 22021027                                                    | Daily Rated Allowance                                 | 9,425,000.00   | 9,194,000.00   | 11,984,000.00        | 1,008,000.00             | 0.00                            | 10,976,000.00           | 2,790,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                                       | 28,454,000.00  | 15,849,500.00  | 23,328,200.00        | 8,128,200.00             | 0.00                            | 15,200,000.00           | 7,478,700.00     |
| 2202 - OVERHEAD COST Total                                  |                                                       | 42,050,908.65  | 24,171,932.34  | 432,181,800.00       | 4,181,800.00             | 0.00                            | 428,000,000.00          | 408,009,867.66   |
| 22 - OTHER RECURRENT COSTS Total                            |                                                       | 42,050,908.65  | 24,171,932.34  | 432,181,800.00       | 4,181,800.00             | 0.00                            | 428,000,000.00          | 408,009,867.66   |
| 016102100100 - Poverty Alleviation Agency Total             |                                                       | 42,050,908.65  | 24,171,932.34  | 432,181,800.00       | 4,181,800.00             | 0.00                            | 428,000,000.00          | 408,009,867.66   |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 016103700100  | Muslim Pilgrims Welfare Board               |                |                |                      |                          |                                 |                         |                  |
| 21            | PERSONNEL COST                              |                |                |                      |                          |                                 |                         |                  |
| 2101          | SALARY                                      |                |                |                      |                          |                                 |                         |                  |
| 210101        | SALARIES AND WAGES                          |                |                |                      |                          |                                 |                         |                  |
| 21010101      | Basic Salary                                | 2,961,695.88   | 3,235,908.78   | 24,296,860.00        | 1,286,700.00             | 0.00                            | 23,010,160.00           | 21,060,951.22    |
| 21010103      | Consolidated Revenue Fund Charge - Salaries | 2,450,000.00   | 8,660,000.00   | 8,717,500.00         | 7,857,500.00             | 0.00                            | 860,000.00              | 57,500.00        |
| 210101        | SALARIES AND WAGES Total                    | 5,411,695.88   | 11,895,908.78  | 33,014,360.00        | 9,144,200.00             | 0.00                            | 23,870,160.00           | 21,118,451.22    |
| 2101          | SALARY Total                                | 5,411,695.88   | 11,895,908.78  | 33,014,360.00        | 9,144,200.00             | 0.00                            | 23,870,160.00           | 21,118,451.22    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION          |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                  |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                      | 677,636.88     | 740,375.94     | 4,559,320.00         | 294,400.00               | 0.00                            | 4,264,920.00            | 3,818,944.06     |
| 21020103      | Transport Allowance                         | 283,123.20     | 344,925.03     | 2,005,740.00         | 127,500.00               | 0.00                            | 1,878,240.00            | 1,660,814.97     |
| 21020104      | Meal Subsidy                                | 53,677.92      | 64,245.45      | 431,540.00           | 23,900.00                | 0.00                            | 407,640.00              | 367,294.55       |
| 21020105      | Utility Allowance                           | 152,498.76     | 184,062.24     | 1,403,580.00         | 68,000.00                | 0.00                            | 1,335,580.00            | 1,219,517.76     |
| 21020106      | Entertainment Allowance                     | 15,205.68      | 19,087.89      | 124,660.00           | 7,700.00                 | 0.00                            | 116,960.00              | 105,572.11       |
| 21020107      | Leave Allowance                             | 296,172.00     | 323,590.95     | 2,430,060.00         | 128,700.00               | 0.00                            | 2,301,360.00            | 2,106,469.05     |
| 21020108      | Domestic Staff Allowance                    | 433,660.32     | 549,761.37     | 2,602,540.00         | 216,900.00               | 0.00                            | 2,385,640.00            | 2,052,778.63     |
| 21020109      | Shift Allowance                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111      | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (46,440.00)              | 0.00                            | 46,440.00               | 0.00             |
| 21020123      | Responsibility Allowance                    | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135      | Furniture Allowance                         | 349,949.28     | 339,143.52     | 2,797,900.00         | 136,200.00               | 0.00                            | 2,661,700.00            | 2,458,756.48     |
| 21020145      | Other Allowances and Benefits               | 400,000.00     | 70,000.00      | 1,790,000.00         | 70,000.00                | 0.00                            | 1,720,000.00            | 1,720,000.00     |
| 210201        | ALLOWANCES Total                            | 2,661,924.04   | 2,635,192.39   | 18,145,340.00        | 1,026,860.00             | 0.00                            | 17,118,480.00           | 15,510,147.61    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION Total    | 2,661,924.04   | 2,635,192.39   | 18,145,340.00        | 1,026,860.00             | 0.00                            | 17,118,480.00           | 15,510,147.61    |
| 21            | PERSONNEL COST Total                        | 8,073,619.92   | 14,531,101.17  | 51,159,700.00        | 10,171,060.00            | 0.00                            | 40,988,640.00           | 36,628,598.83    |
| 22            | OTHER RECURRENT COSTS                       |                |                |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST                               |                |                |                      |                          |                                 |                         |                  |
| 220201        | TRAVEL & TRANSPORT - GENERAL                |                |                |                      |                          |                                 |                         |                  |
| 22020101      | Local Travel & Transport: Training          | 259,000.00     | 48,103,983.76  | 48,107,100.00        | 45,307,100.00            | 0.00                            | 2,800,000.00            | 3,116.24         |
| 22020102      | Local Travel & Transport: Others            | 2,747,300.00   | 5,353,300.00   | 6,374,600.00         | 1,574,600.00             | 0.00                            | 4,800,000.00            | 1,021,300.00     |
| 22020103      | International Travel & Transport: Training  | 0.00           | 334,000.00     | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 5,266,000.00     |
| 22020104      | International Travel & Transport: Others    | 312,264,320.00 | 232,113,159.00 | 410,000,000.00       | 50,000,000.00            | 0.00                            | 360,000,000.00          | 177,886,841.00   |
| 22020105      | Hotel Accommodation - Local                 | 2,400,000.00   | 1,925,000.00   | 3,850,000.00         | 1,450,000.00             | 0.00                            | 2,400,000.00            | 1,925,000.00     |
| 22020106      | Hotel Accommodation - International         | 160,400,000.00 | 0.00           | 140,000,000.00       | 0.00                     | 0.00                            | 140,000,000.00          | 140,000,000.00   |
| 22020109      | Per-Diem/Estacodes                          | 88,866,400.00  | 85,920,000.00  | 180,000,000.00       | 0.00                     | 0.00                            | 180,000,000.00          | 94,080,000.00    |
| 220201        | TRAVEL & TRANSPORT - GENERAL Total          | 566,937,020.00 | 373,749,442.76 | 793,931,700.00       | 98,331,700.00            | 0.00                            | 695,600,000.00          | 420,182,257.24   |
| 220202        | UTILITIES - GENERAL                         |                |                |                      |                          |                                 |                         |                  |
| 22020201      | Electricity Charges                         | 0.00           | 0.00           | 168,960.00           | 0.00                     | 0.00                            | 168,960.00              | 168,960.00       |
| 22020202      | Telephone Charges                           | 0.00           | 0.00           | 126,720.00           | 0.00                     | 0.00                            | 126,720.00              | 126,720.00       |
| 22020203      | Internet Access Charges                     | 977,750.00     | 827,750.00     | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 1,172,250.00     |
| 22020204      | Satellite Broadcasting Access Charges       | 297,750.00     | 0.00           | 421,440.00           | 0.00                     | 0.00                            | 421,440.00              | 421,440.00       |
| 22020205      | Water Rates                                 | 0.00           | 0.00           | 126,720.00           | 0.00                     | 0.00                            | 126,720.00              | 126,720.00       |
| 22020209      | Other Utility Charges                       | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 1,275,500.00   | 827,750.00     | 3,643,840.00         | 0.00                     | 0.00                            | 3,643,840.00            | 2,816,090.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 413,500.00     | 1,628,050.00   | 1,629,000.00         | 829,000.00               | 0.00                            | 800,000.00              | 950.00           |
| 22020302                                                    | Books                                            | 0.00           | 400,000.00     | 800,000.00           | 631,040.00               | 0.00                            | 168,960.00              | 400,000.00       |
| 22020305                                                    | Printing of Non Security Documents               | 1,211,850.00   | 662,500.00     | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 1,337,500.00     |
| 22020306                                                    | Printing of Security Documents                   | 350,000.00     | 1,073,500.00   | 2,147,000.00         | 147,000.00               | 0.00                            | 2,000,000.00            | 1,073,500.00     |
| 22020307                                                    | Drugs/Laboratory/Medical Supplies                | 300,000.00     | 1,596,000.00   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 6,404,000.00     |
| 22020308                                                    | Field & Camping Materials Supplies               | 0.00           | 250,000.00     | 500,000.00           | 78,560.00                | 0.00                            | 421,440.00              | 250,000.00       |
| 22020309                                                    | UniForms & Other Clothing                        | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020310                                                    | Teaching Aids/Instruction Materials              | 0.00           | 0.00           | 1,684,800.00         | 0.00                     | 0.00                            | 1,684,800.00            | 1,684,800.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 2,275,350.00   | 5,610,050.00   | 20,760,800.00        | 1,685,600.00             | 0.00                            | 19,075,200.00           | 15,150,750.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 355,700.00     | 58,200.00      | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 7,941,800.00     |
| 22020402                                                    | Maintenance of Office Furniture                  | 0.00           | 522,750.00     | 523,840.00           | 102,400.00               | 0.00                            | 421,440.00              | 1,090.00         |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 6,500.00       | 331,000.00     | 842,880.00           | 0.00                     | 0.00                            | 842,880.00              | 511,880.00       |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 0.00           | 101,500.00     | 842,880.00           | 0.00                     | 0.00                            | 842,880.00              | 741,380.00       |
| 22020405                                                    | Maintenance of Plants/Generators                 | 1,261,500.00   | 1,224,400.00   | 1,453,800.00         | 610,920.00               | 0.00                            | 842,880.00              | 229,400.00       |
| 22020406                                                    | Other Maintenance Services                       | 1,278,400.00   | 1,250,000.00   | 1,522,000.00         | 679,120.00               | 0.00                            | 842,880.00              | 272,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 2,902,100.00   | 3,487,850.00   | 13,185,400.00        | 1,392,440.00             | 0.00                            | 11,792,960.00           | 9,697,550.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 3,167,000.00   | 2,340,000.00   | 3,960,000.00         | 1,432,320.00             | 0.00                            | 2,527,680.00            | 1,620,000.00     |
| 22020602                                                    | Office Rent                                      | 0.00           | 0.00           | 40,000,000.00        | 0.00                     | 0.00                            | 40,000,000.00           | 40,000,000.00    |
| 22020603                                                    | Residential Rent                                 | 188,000.00     | 0.00           | 24,000,000.00        | 0.00                     | 0.00                            | 24,000,000.00           | 24,000,000.00    |
| 22020604                                                    | Security Vote (Including Operations)             | 0.00           | 0.00           | 4,212,480.00         | 0.00                     | 0.00                            | 4,212,480.00            | 4,212,480.00     |
| 22020605                                                    | Cleaning & Fumigation Services                   | 0.00           | 61,500.00      | 842,880.00           | 0.00                     | 0.00                            | 842,880.00              | 781,380.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 3,355,000.00   | 2,401,500.00   | 73,015,360.00        | 1,432,320.00             | 0.00                            | 71,583,040.00           | 70,613,860.00    |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 0.00           | 0.00           | 312,000.00           | 0.00                     | 0.00                            | 312,000.00              | 312,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 0.00           | 0.00           | 312,000.00           | 0.00                     | 0.00                            | 312,000.00              | 312,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 1,029,500.00   | 55,000.00      | 4,212,480.00         | 0.00                     | 0.00                            | 4,212,480.00            | 4,157,480.00     |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 375,000.00     | 1,490,000.00   | 2,180,000.00         | 915,680.00               | 0.00                            | 1,264,320.00            | 690,000.00       |
| 22020806                                                    | Cooking Gas/Fuel Cost                            | 0.00           | 0.00           | 84,480.00            | 0.00                     | 0.00                            | 84,480.00               | 84,480.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 1,404,500.00   | 1,545,000.00   | 6,476,960.00         | 915,680.00               | 0.00                            | 5,561,280.00            | 4,931,960.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 21,762.93      | 776,140.81     | 1,440,000.00         | 597,120.00               | 0.00                            | 842,880.00              | 663,859.19       |
| 22020902                                                    | Insurance Premium                                | 0.00           | 0.00           | 379,200.00           | 0.00                     | 0.00                            | 379,200.00              | 379,200.00       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 21,762.93      | 776,140.81     | 1,819,200.00         | 597,120.00               | 0.00                            | 1,222,080.00            | 1,043,059.19     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                              | 938,700.00     | 1,133,300.00   | 4,212,480.00         | 0.00                     | 0.00                            | 4,212,480.00            | 3,079,180.00     |
| 22021002                                                    | Honorarium & Sitting Allowance                   | 4,721,310.00   | 4,935,999.00   | 9,732,000.00         | 4,677,600.00             | 0.00                            | 5,054,400.00            | 4,796,001.00     |
| 22021003                                                    | Publicity & Advertisements                       | 2,988,500.00   | 3,410,000.00   | 4,310,000.00         | 940,400.00               | 0.00                            | 3,369,600.00            | 900,000.00       |
| 22021004                                                    | Medical Expenses-Local                           | 0.00           | 100,000.00     | 2,106,240.00         | 0.00                     | 0.00                            | 2,106,240.00            | 2,006,240.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                      | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                    |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021006                                           | Postages & Courier Services                 | 14,000.00      | 22,360.00      | 421,440.00           | 0.00                     | 0.00                            | 421,440.00              | 399,080.00       |
| 22021007                                           | Welfare Packages                            | 105,000.00     | 0.00           | 842,880.00           | 0.00                     | 0.00                            | 842,880.00              | 842,880.00       |
| 22021023                                           | Development Plan Preparation Expenses       | 0.00           | 0.00           | 2,106,240.00         | 0.00                     | 0.00                            | 2,106,240.00            | 2,106,240.00     |
| 22021025                                           | Other Miscellaneous Expenses                | 296,693,047.70 | 342,613,409.95 | 518,883,840.00       | 150,000,000.00           | 0.00                            | 368,883,840.00          | 176,270,430.05   |
| 22021027                                           | Daily Rated Allowance                       | 4,306,086.89   | 4,115,000.00   | 5,010,000.00         | 797,520.00               | 0.00                            | 4,212,480.00            | 895,000.00       |
| 22021031                                           | Settlement of Liability                     | 0.00           | 380,000.00     | 383,800.00           | 383,800.00               | 0.00                            | 0.00                    | 3,800.00         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total      |                                             | 309,766,644.59 | 356,710,068.95 | 548,008,920.00       | 156,799,320.00           | 0.00                            | 391,209,600.00          | 191,298,851.05   |
|                                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST Total                         |                                             | 887,937,877.52 | 745,107,802.52 | 1,461,154,180.00     | 261,154,180.00           | 0.00                            | 1,200,000,000.00        | 716,046,377.48   |
|                                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS Total                   |                                             | 887,937,877.52 | 745,107,802.52 | 1,461,154,180.00     | 261,154,180.00           | 0.00                            | 1,200,000,000.00        | 716,046,377.48   |
|                                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 016103700100 - Muslim Pilgrims Welfare Board Total |                                             | 896,011,497.44 | 759,638,903.69 | 1,512,313,880.00     | 271,325,240.00           | 0.00                            | 1,240,988,640.00        | 752,674,976.31   |
|                                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 016103800100 - Christian Pilgrims Welfare Board    |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                           | Basic Salary                                | 2,091,064.68   | 2,622,877.17   | 4,212,980.00         | 1,061,800.00             | 0.00                            | 3,151,180.00            | 1,590,102.83     |
| 21010103                                           | Consolidated Revenue Fund Charge - Salaries | 4,033,772.50   | 4,706,329.75   | 4,753,400.00         | 4,667,400.00             | 0.00                            | 86,000.00               | 47,070.25        |
| 210101 - SALARIES AND WAGES Total                  |                                             | 6,124,837.18   | 7,329,206.92   | 8,966,380.00         | 5,729,200.00             | 0.00                            | 3,237,180.00            | 1,637,173.08     |
|                                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY Total                                |                                             | 6,124,837.18   | 7,329,206.92   | 8,966,380.00         | 5,729,200.00             | 0.00                            | 3,237,180.00            | 1,637,173.08     |
|                                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION          |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                           | Housing/Rent Allowance                      | 478,431.90     | 600,111.33     | 1,078,060.00         | 243,000.00               | 0.00                            | 835,060.00              | 477,948.67       |
| 21020103                                           | Transport Allowance                         | 154,458.60     | 220,045.50     | 681,020.00           | 77,300.00                | 0.00                            | 603,720.00              | 460,974.50       |
| 21020104                                           | Meal Subsidy                                | 31,384.08      | 45,887.52      | 287,460.00           | 15,700.00                | 0.00                            | 271,760.00              | 241,572.48       |
| 21020105                                           | Utility Allowance                           | 80,988.12      | 119,332.86     | 154,880.00           | 40,500.00                | 0.00                            | 114,380.00              | 35,547.14        |
| 21020107                                           | Leave Allowance                             | 189,084.00     | 244,840.17     | 440,320.00           | 94,600.00                | 0.00                            | 345,720.00              | 195,479.83       |
| 21020111                                           | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (27,520.00)              | 0.00                            | 27,520.00               | 0.00             |
| 21020135                                           | Furniture Allowance                         | 361,586.34     | 452,528.19     | 501,440.00           | 184,100.00               | 0.00                            | 317,340.00              | 48,911.81        |
| 21020145                                           | Other Allowances and Benefits               | 250,000.00     | 50,000.00      | 381,100.00           | 50,000.00                | 0.00                            | 331,100.00              | 331,100.00       |
| 210201 - ALLOWANCES Total                          |                                             | 1,545,933.04   | 1,732,745.57   | 3,524,280.00         | 677,680.00               | 0.00                            | 2,846,600.00            | 1,791,534.43     |
|                                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total    |                                             | 1,545,933.04   | 1,732,745.57   | 3,524,280.00         | 677,680.00               | 0.00                            | 2,846,600.00            | 1,791,534.43     |
|                                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST Total                          |                                             | 7,670,770.22   | 9,061,952.49   | 12,490,660.00        | 6,406,880.00             | 0.00                            | 6,083,780.00            | 3,428,707.51     |
|                                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL              |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020101                                           | Local Travel & Transport: Training          | 0.00           | 107,270.00     | 4,584,800.00         | 0.00                     | 0.00                            | 4,584,800.00            | 4,477,530.00     |
| 22020104                                           | International Travel & Transport: Others    | 84,246,147.75  | 646,395,106.25 | 787,759,520.00       | 70,000,000.00            | 0.00                            | 717,759,520.00          | 141,364,413.75   |
| 22020105                                           | Hotel Accommodation - Local                 | 0.00           | 0.00           | 8,222,400.00         | 0.00                     | 0.00                            | 8,222,400.00            | 8,222,400.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total        |                                             | 84,246,147.75  | 646,502,376.25 | 800,566,720.00       | 70,000,000.00            | 0.00                            | 730,566,720.00          | 154,064,343.75   |
|                                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 220202 - UTILITIES - GENERAL                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020203                                           | Internet Access Charges                     | 85,500.00      | 684,200.00     | 4,012,000.00         | 0.00                     | 0.00                            | 4,012,000.00            | 3,327,800.00     |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020204                                                    | Satellite Broadcasting Access Charges            | 112,200.00     | 177,410.00     | 2,836,800.00         | 0.00                     | 0.00                            | 2,836,800.00            | 2,659,390.00     |
| 22020206                                                    | Sewerage Charges                                 | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 197,700.00     | 861,610.00     | 7,248,800.00         | 0.00                     | 0.00                            | 7,248,800.00            | 6,387,190.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 567,000.00     | 1,974,450.00   | 8,408,800.00         | 0.00                     | 0.00                            | 8,408,800.00            | 6,434,350.00     |
| 22020302                                                    | Books                                            | 110,000.00     | 0.00           | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 211,200.00       |
| 22020305                                                    | Printing of Non Security Documents               | 0.00           | 245,000.00     | 1,337,600.00         | 0.00                     | 0.00                            | 1,337,600.00            | 1,092,600.00     |
| 22020307                                                    | Drugs/Laboratory/Medical Supplies                | 0.00           | 0.00           | 37,468,000.00        | 0.00                     | 0.00                            | 37,468,000.00           | 37,468,000.00    |
| 22020309                                                    | UniForms & Other Clothing                        | 0.00           | 200,000.00     | 7,722,400.00         | 0.00                     | 0.00                            | 7,722,400.00            | 7,522,400.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 677,000.00     | 2,419,450.00   | 55,148,000.00        | 0.00                     | 0.00                            | 55,148,000.00           | 52,728,550.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 837,100.00     | 2,722,550.00   | 3,510,400.00         | 0.00                     | 0.00                            | 3,510,400.00            | 787,850.00       |
| 22020402                                                    | Maintenance of Office Furniture                  | 320,000.00     | 17,000.00      | 2,224,000.00         | 0.00                     | 0.00                            | 2,224,000.00            | 2,207,000.00     |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 0.00           | 1,734,000.00   | 7,020,000.00         | 0.00                     | 0.00                            | 7,020,000.00            | 5,286,000.00     |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 406,800.00     | 2,504,500.00   | 5,139,200.00         | 0.00                     | 0.00                            | 5,139,200.00            | 2,634,700.00     |
| 22020405                                                    | Maintenance of Plants/Generators                 | 0.00           | 359,000.00     | 2,654,080.00         | 0.00                     | 0.00                            | 2,654,080.00            | 2,295,080.00     |
| 22020406                                                    | Other Maintenance Services                       | 7,000.00       | 655,000.00     | 912,800.00           | 0.00                     | 0.00                            | 912,800.00              | 257,800.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 1,570,900.00   | 7,992,050.00   | 21,460,480.00        | 0.00                     | 0.00                            | 21,460,480.00           | 13,468,430.00    |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 116,000.00     | 0.00           | 2,948,800.00         | 0.00                     | 0.00                            | 2,948,800.00            | 2,948,800.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 116,000.00     | 0.00           | 2,948,800.00         | 0.00                     | 0.00                            | 2,948,800.00            | 2,948,800.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 0.00           | 0.00           | 1,755,200.00         | 0.00                     | 0.00                            | 1,755,200.00            | 1,755,200.00     |
| 22020605                                                    | Cleaning & Fumigation Services                   | 0.00           | 31,300.00      | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 319,900.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 0.00           | 31,300.00      | 2,106,400.00         | 0.00                     | 0.00                            | 2,106,400.00            | 2,075,100.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 0.00           | 0.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 351,200.00       |
| 22020703                                                    | Legal Services                                   | 0.00           | 0.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 351,200.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 0.00           | 0.00           | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 702,400.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 467,750.00     | 1,735,950.00   | 1,755,200.00         | 0.00                     | 0.00                            | 1,755,200.00            | 19,250.00        |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 0.00           | 1,445,700.00   | 2,859,200.00         | 0.00                     | 0.00                            | 2,859,200.00            | 1,413,500.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 467,750.00     | 3,181,650.00   | 4,614,400.00         | 0.00                     | 0.00                            | 4,614,400.00            | 1,432,750.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 10,651.73      | 6,710.73       | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 204,489.27       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 10,651.73      | 6,710.73       | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 204,489.27       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                              | 1,120,500.00   | 1,863,600.00   | 3,616,000.00         | 0.00                     | 0.00                            | 3,616,000.00            | 1,752,400.00     |
| 22021002                                                    | Honorarium & Sitting Allowance                   | 429,000.00     | 1,670,328.00   | 5,806,400.00         | 0.00                     | 0.00                            | 5,806,400.00            | 4,136,072.00     |
| 22021003                                                    | Publicity & Advertisements                       | 0.00           | 3,040,000.00   | 3,041,900.00         | 183,500.00               | 0.00                            | 2,858,400.00            | 1,900.00         |
| 22021004                                                    | Medical Expenses-Local                           | 202,500.00     | 0.00           | 1,264,000.00         | 0.00                     | 0.00                            | 1,264,000.00            | 1,264,000.00     |
| 22021006                                                    | Postages & Courier Services                      | 0.00           | 387,400.00     | 390,600.00           | 320,200.00               | 0.00                            | 70,400.00               | 3,200.00         |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                         | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                       |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021007                                              | Welfare Packages                                      | 1,136,844.04   | 1,295,600.00   | 3,159,200.00         | 0.00                     | 0.00                            | 3,159,200.00            | 1,863,600.00     |
| 22021008                                              | Subscription to Professional Bodies                   | 0.00           | 0.00           | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 702,400.00       |
| 22021023                                              | Development Plan Preparation Expenses                 | 0.00           | 5,000.00       | 285,600.00           | 0.00                     | 0.00                            | 285,600.00              | 280,600.00       |
| 22021025                                              | Other Miscellaneous Expenses                          | 5,031,000.00   | 26,893,590.00  | 257,230,400.00       | 0.00                     | 0.00                            | 257,230,400.00          | 230,336,810.00   |
| 22021027                                              | Daily Rated Allowance                                 | 0.00           | 39,000.00      | 39,400.00            | 39,400.00                | 0.00                            | 0.00                    | 400.00           |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total         |                                                       | 7,919,844.04   | 35,194,518.00  | 275,535,900.00       | 543,100.00               | 0.00                            | 274,992,800.00          | 240,341,382.00   |
| 2202 - OVERHEAD COST Total                            |                                                       | 95,205,993.52  | 696,189,664.98 | 1,170,543,100.00     | 70,543,100.00            | 0.00                            | 1,100,000,000.00        | 474,353,435.02   |
| 22 - OTHER RECURRENT COSTS Total                      |                                                       | 95,205,993.52  | 696,189,664.98 | 1,170,543,100.00     | 70,543,100.00            | 0.00                            | 1,100,000,000.00        | 474,353,435.02   |
| 016103800100 - Christian Pilgrims Welfare Board Total |                                                       | 102,876,763.74 | 705,251,617.47 | 1,183,033,760.00     | 76,949,980.00            | 0.00                            | 1,106,083,780.00        | 477,782,142.53   |
| 016105200100 - NEPAD/APRM                             |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS                            |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                  |                                                       |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020101                                              | Local Travel & Transport: Training                    | 205,000.00     | 725,000.00     | 900,000.00           | 500,000.00               | 0.00                            | 400,000.00              | 175,000.00       |
| 22020102                                              | Local Travel & Transport: Others                      | 494,000.00     | 1,579,000.00   | 2,888,000.00         | 2,088,000.00             | 0.00                            | 800,000.00              | 1,309,000.00     |
| 22020105                                              | Hotel Accommodation - Local                           | 0.00           | 0.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 22020107                                              | Hotel Accommodation - Local Training                  | 0.00           | 135,000.00     | 270,000.00           | 262,000.00               | 0.00                            | 8,000.00                | 135,000.00       |
| 22020109                                              | Per-Diem/Estacodes                                    | 0.00           | 0.00           | 220,000.00           | 100,000.00               | 0.00                            | 120,000.00              | 220,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total           |                                                       | 699,000.00     | 2,439,000.00   | 4,398,000.00         | 2,950,000.00             | 0.00                            | 1,448,000.00            | 1,959,000.00     |
| 220202 - UTILITIES - GENERAL                          |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020203                                              | Internet Access Charges                               | 0.00           | 0.00           | 64,000.00            | 0.00                     | 0.00                            | 64,000.00               | 64,000.00        |
| 22020204                                              | Satellite Broadcasting Access Charges                 | 0.00           | 0.00           | 64,000.00            | 0.00                     | 0.00                            | 64,000.00               | 64,000.00        |
| 22020209                                              | Other Utility Charges                                 | 0.00           | 90,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 30,000.00        |
| 220202 - UTILITIES - GENERAL Total                    |                                                       | 0.00           | 90,000.00      | 248,000.00           | 0.00                     | 0.00                            | 248,000.00              | 158,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL               |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                              | Office Stationeries/Computer Consumables              | 1,104,000.00   | 1,785,000.00   | 1,800,000.00         | 1,000,000.00             | 0.00                            | 800,000.00              | 15,000.00        |
| 22020304                                              | Magazines & Periodicals                               | 0.00           | 0.00           | 14,400.00            | 0.00                     | 0.00                            | 14,400.00               | 14,400.00        |
| 22020305                                              | Printing of Non Security Documents                    | 147,840.00     | 1,086,000.00   | 1,086,300.00         | 526,300.00               | 0.00                            | 560,000.00              | 300.00           |
| 22020306                                              | Printing of Security Documents                        | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total         |                                                       | 1,251,840.00   | 2,871,000.00   | 2,940,700.00         | 1,526,300.00             | 0.00                            | 1,414,400.00            | 69,700.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL               |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                              | Maintenance of Motor Vehicle/Transport Equipment      | 30,000.00      | 30,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 130,000.00       |
| 22020402                                              | Maintenance of Office Furniture                       | 65,000.00      | 40,000.00      | 48,000.00            | 0.00                     | 0.00                            | 48,000.00               | 8,000.00         |
| 22020403                                              | Maintenance of Office Building/Residential Qtrs       | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020404                                              | Maintenance of Office/IT Equipments                   | 160,000.00     | 100,000.00     | 560,000.00           | 400,000.00               | 0.00                            | 160,000.00              | 460,000.00       |
| 22020405                                              | Maintenance of Plants/Generators                      | 0.00           | 0.00           | 67,200.00            | 0.00                     | 0.00                            | 67,200.00               | 67,200.00        |
| 22020406                                              | Other Maintenance Services                            | 935,000.00     | 251,000.00     | 640,000.00           | 400,000.00               | 0.00                            | 240,000.00              | 389,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total         |                                                       | 1,190,000.00   | 421,000.00     | 1,515,200.00         | 800,000.00               | 0.00                            | 715,200.00              | 1,094,200.00     |
| 220205 - TRAINING - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                              | Local Training                                        | 0.00           | 135,000.00     | 135,600.00           | 55,600.00                | 0.00                            | 80,000.00               | 600.00           |
| 22020503                                              | Other Trainings                                       | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020504                                              | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 170,000.00     | 108,863,600.00       | (11,136,400.00)          | 0.00                            | 120,000,000.00          | 108,693,600.00   |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                                   | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                 |                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220205 - TRAINING - GENERAL Total                                               |                                               | 0.00           | 305,000.00     | 109,159,200.00       | (11,080,800.00)          | 0.00                            | 120,240,000.00          | 108,854,200.00   |
| 220206 - OTHER SERVICES - GENERAL                                               |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                                        | Security Services                             | 25,000.00      | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020605                                                                        | Cleaning & Fumigation Services                | 60,000.00      | 40,000.00      | 200,000.00           | 120,000.00               | 0.00                            | 80,000.00               | 160,000.00       |
| 220206 - OTHER SERVICES - GENERAL Total                                         |                                               | 85,000.00      | 40,000.00      | 240,000.00           | 120,000.00               | 0.00                            | 120,000.00              | 200,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL                           |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                                        | Financial Consulting                          | 0.00           | 0.00           | 14,400.00            | 0.00                     | 0.00                            | 14,400.00               | 14,400.00        |
| 22020702                                                                        | InFormation Technology/Statistical Consulting | 47,000.00      | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020703                                                                        | Legal Services                                | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total                     |                                               | 47,000.00      | 0.00           | 134,400.00           | 0.00                     | 0.00                            | 134,400.00              | 134,400.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                                            |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                                        | Motor Vehicle Fuel Cost                       | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020802                                                                        | Other Transport Equipment Fuel Cost           | 0.00           | 223,000.00     | 820,000.00           | 500,000.00               | 0.00                            | 320,000.00              | 597,000.00       |
| 22020803                                                                        | Plant/Generator Fuel Cost                     | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                                      |                                               | 0.00           | 223,000.00     | 1,220,000.00         | 500,000.00               | 0.00                            | 720,000.00              | 997,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                                            |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                                        | Bank Charges (Other Than Interest)            | 23,418.38      | 200,305.55     | 330,400.00           | 266,400.00               | 0.00                            | 64,000.00               | 130,094.45       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                                      |                                               | 23,418.38      | 200,305.55     | 330,400.00           | 266,400.00               | 0.00                            | 64,000.00               | 130,094.45       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                         |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                                        | Refreshment & Meals                           | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021003                                                                        | Publicity & Advertisements                    | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22021004                                                                        | Medical Expenses-Local                        | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021006                                                                        | Postages & Courier Services                   | 0.00           | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 22021007                                                                        | Welfare Packages                              | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021008                                                                        | Subscription to Professional Bodies           | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22021023                                                                        | Development Plan Preparation Expenses         | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021025                                                                        | Other Miscellaneous Expenses                  | 2,654,600.00   | 4,146,500.00   | 6,600,000.00         | 5,000,000.00             | 0.00                            | 1,600,000.00            | 2,453,500.00     |
| 22021026                                                                        | Monitoring and Evaluation Recurrent           | 2,098,060.00   | 358,000.00     | 2,720,000.00         | 0.00                     | 0.00                            | 2,720,000.00            | 2,362,000.00     |
| 22021027                                                                        | Daily Rated Allowance                         | 997,000.00     | 1,280,000.00   | 1,920,000.00         | 0.00                     | 0.00                            | 1,920,000.00            | 640,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                                   |                                               | 5,749,660.00   | 5,784,500.00   | 11,896,000.00        | 5,000,000.00             | 0.00                            | 6,896,000.00            | 6,111,500.00     |
| 2202 - OVERHEAD COST Total                                                      |                                               | 9,045,918.38   | 12,373,805.55  | 132,081,900.00       | 81,900.00                | 0.00                            | 132,000,000.00          | 119,708,094.45   |
| 22 - OTHER RECURRENT COSTS Total                                                |                                               | 9,045,918.38   | 12,373,805.55  | 132,081,900.00       | 81,900.00                | 0.00                            | 132,000,000.00          | 119,708,094.45   |
| 016105200100 - NEPAD/APRM Total                                                 |                                               | 9,045,918.38   | 12,373,805.55  | 132,081,900.00       | 81,900.00                | 0.00                            | 132,000,000.00          | 119,708,094.45   |
| 016105400100 - Adamawa State Information Technology Development Agency (ASITDA) |                                               |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                             |                                               |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                                   |                                               |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                                        | Basic-Salary                                  | 0.00           | 0.00           | 0.00                 | (25,284,000.00)          | 0.00                            | 25,284,000.00           | 0.00             |
| 21010103                                                                        | Consolidated Revenue Fund Charge - Salaries   | 0.00           | 0.00           | 0.00                 | (1,806,000.00)           | 0.00                            | 1,806,000.00            | 0.00             |
| 21010104                                                                        | Basic Wages                                   | 0.00           | 0.00           | 0.00                 | (1,806,000.00)           | 0.00                            | 1,806,000.00            | 0.00             |
| 210101 - SALARIES AND WAGES Total                                               |                                               | 0.00           | 0.00           | 0.00                 | (28,896,000.00)          | 0.00                            | 28,896,000.00           | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                         | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                              | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 2101 - SALARY Total                             |                                              | 0.00           | 0.00           | 0.00                 | (28,896,000.00)          | 0.00                            | 28,896,000.00           | 0.00             |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                              |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                              |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                       | 0.00           | 0.00           | 0.00                 | (1,806,000.00)           | 0.00                            | 1,806,000.00            | 0.00             |
| 21020103                                        | Transport Allowance                          | 0.00           | 0.00           | 0.00                 | (1,806,000.00)           | 0.00                            | 1,806,000.00            | 0.00             |
| 21020104                                        | Meal Subsidy                                 | 0.00           | 0.00           | 0.00                 | (361,200.00)             | 0.00                            | 361,200.00              | 0.00             |
| 21020105                                        | Utility Allowance                            | 0.00           | 0.00           | 0.00                 | (361,200.00)             | 0.00                            | 361,200.00              | 0.00             |
| 21020106                                        | Entertainment Allowance                      | 0.00           | 0.00           | 0.00                 | (361,200.00)             | 0.00                            | 361,200.00              | 0.00             |
| 21020107                                        | Leave Allowance                              | 0.00           | 0.00           | 0.00                 | (361,200.00)             | 0.00                            | 361,200.00              | 0.00             |
| 21020117                                        | Outfit Allowance                             | 0.00           | 0.00           | 0.00                 | (361,200.00)             | 0.00                            | 361,200.00              | 0.00             |
| 21020121                                        | Wieghing Allowance                           | 0.00           | 0.00           | 0.00                 | (180,600.00)             | 0.00                            | 180,600.00              | 0.00             |
| 21020122                                        | Hardship Allowance                           | 0.00           | 0.00           | 0.00                 | (180,600.00)             | 0.00                            | 180,600.00              | 0.00             |
| 21020123                                        | Responsibility Allowance                     | 0.00           | 0.00           | 0.00                 | (180,600.00)             | 0.00                            | 180,600.00              | 0.00             |
| 21020129                                        | Newpapers Allowance                          | 0.00           | 0.00           | 0.00                 | (180,600.00)             | 0.00                            | 180,600.00              | 0.00             |
| 21020137                                        | Driver's Allowance                           | 0.00           | 0.00           | 0.00                 | (361,200.00)             | 0.00                            | 361,200.00              | 0.00             |
| 21020138                                        | Admin Allowance                              | 0.00           | 0.00           | 0.00                 | (361,200.00)             | 0.00                            | 361,200.00              | 0.00             |
| 21020139                                        | Wardrobe Allowance                           | 0.00           | 0.00           | 0.00                 | (180,600.00)             | 0.00                            | 180,600.00              | 0.00             |
| 21020142                                        | ICT Allowance                                | 0.00           | 0.00           | 0.00                 | (180,600.00)             | 0.00                            | 180,600.00              | 0.00             |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance         | 0.00           | 0.00           | 0.00                 | (180,600.00)             | 0.00                            | 180,600.00              | 0.00             |
| 21020145                                        | Other Allowances and Benefits                | 0.00           | 0.00           | 0.00                 | (130,105,100.00)         | 0.00                            | 130,105,100.00          | 0.00             |
| 210201 - ALLOWANCES Total                       |                                              | 0.00           | 0.00           | 0.00                 | (137,509,700.00)         | 0.00                            | 137,509,700.00          | 0.00             |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                              | 0.00           | 0.00           | 0.00                 | (137,509,700.00)         | 0.00                            | 137,509,700.00          | 0.00             |
| 21 - PERSONNEL COST Total                       |                                              | 0.00           | 0.00           | 0.00                 | (166,405,700.00)         | 0.00                            | 166,405,700.00          | 0.00             |
| 22 - OTHER RECURRENT COSTS                      |                                              |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                              |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                              |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training           | 0.00           | 0.00           | 20,720,000.00        | 0.00                     | 0.00                            | 20,720,000.00           | 20,720,000.00    |
| 22020102                                        | Local Travel & Transport: Others             | 0.00           | 0.00           | 15,120,000.00        | 0.00                     | 0.00                            | 15,120,000.00           | 15,120,000.00    |
| 22020103                                        | International Travel & Transport: Training   | 0.00           | 0.00           | 112,000,000.00       | 0.00                     | 0.00                            | 112,000,000.00          | 112,000,000.00   |
| 22020104                                        | International Travel & Transport: Others     | 0.00           | 0.00           | 31,040,000.00        | 0.00                     | 0.00                            | 31,040,000.00           | 31,040,000.00    |
| 22020105                                        | Hotel Accommodation - Local                  | 0.00           | 0.00           | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 12,000,000.00    |
| 22020106                                        | Hotel Accommodation - International          | 0.00           | 0.00           | 48,000,000.00        | 0.00                     | 0.00                            | 48,000,000.00           | 48,000,000.00    |
| 22020107                                        | Hotel Accommodation - Local Training         | 0.00           | 0.00           | 24,000,000.00        | 0.00                     | 0.00                            | 24,000,000.00           | 24,000,000.00    |
| 22020108                                        | Hotel Accommodation - International Training | 0.00           | 0.00           | 44,000,000.00        | 0.00                     | 0.00                            | 44,000,000.00           | 44,000,000.00    |
| 22020109                                        | Per-Diem/Estacodes                           | 0.00           | 0.00           | 46,960,000.00        | 0.00                     | 0.00                            | 46,960,000.00           | 46,960,000.00    |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                              | 0.00           | 0.00           | 353,840,000.00       | 0.00                     | 0.00                            | 353,840,000.00          | 353,840,000.00   |
| 220202 - UTILITIES - GENERAL                    |                                              |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                          | 0.00           | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020202                                        | Telephone Charges                            | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020203                                        | Internet Access Charges                      | 0.00           | 0.00           | 40,000,000.00        | 0.00                     | 0.00                            | 40,000,000.00           | 40,000,000.00    |
| 22020204                                        | Satellite Broadcasting Access Charges        | 0.00           | 0.00           | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 12,000,000.00    |
| 22020206                                        | Sewerage Charges                             | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020207                                        | Leased Communication Lines(s)                | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020208                                        | Software Charges/ License Renewal            | 0.00           | 0.00           | 48,000,000.00        | 0.00                     | 0.00                            | 48,000,000.00           | 48,000,000.00    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020209                                                    | Other Utility Charges                                 | 0.00           | 0.00           | 6,400,000.00         | 0.00                     | 0.00                            | 6,400,000.00            | 6,400,000.00     |
| 220202 - UTILITIES - GENERAL Total                          |                                                       | 0.00           | 0.00           | 107,920,000.00       | 0.00                     | 0.00                            | 107,920,000.00          | 107,920,000.00   |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables              | 0.00           | 0.00           | 12,800,000.00        | 0.00                     | 0.00                            | 12,800,000.00           | 12,800,000.00    |
| 22020304                                                    | Magazines & Periodicals                               | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020305                                                    | Printing of Non Security Documents                    | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020306                                                    | Printing of Security Documents                        | 0.00           | 0.00           | 1,280,000.00         | 0.00                     | 0.00                            | 1,280,000.00            | 1,280,000.00     |
| 22020312                                                    | Other Materials and Supplies                          | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 0.00           | 0.00           | 18,960,000.00        | 0.00                     | 0.00                            | 18,960,000.00           | 18,960,000.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 0.00           | 0.00           | 9,600,000.00         | 0.00                     | 0.00                            | 9,600,000.00            | 9,600,000.00     |
| 22020402                                                    | Maintenance of Office Furniture                       | 0.00           | 0.00           | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 8,000,000.00     |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 0.00           | 0.00           | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 12,000,000.00    |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020405                                                    | Maintenance of Plants/Generators                      | 0.00           | 0.00           | 7,200,000.00         | 0.00                     | 0.00                            | 7,200,000.00            | 7,200,000.00     |
| 22020406                                                    | Other Maintenance Services                            | 0.00           | 0.00           | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 3,200,000.00     |
| 22020411                                                    | Maintenance of Communication Equipments               | 0.00           | 0.00           | 6,400,000.00         | 0.00                     | 0.00                            | 6,400,000.00            | 6,400,000.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 0.00           | 0.00           | 50,400,000.00        | 0.00                     | 0.00                            | 50,400,000.00           | 50,400,000.00    |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 0.00           | 0.00           | 13,600,000.00        | 0.00                     | 0.00                            | 13,600,000.00           | 13,600,000.00    |
| 22020502                                                    | International Training                                | 0.00           | 0.00           | 32,000,000.00        | 0.00                     | 0.00                            | 32,000,000.00           | 32,000,000.00    |
| 22020503                                                    | Other Trainings                                       | 0.00           | 0.00           | 10,324,800.00        | 0.00                     | 0.00                            | 10,324,800.00           | 10,324,800.00    |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 0.00           | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | 16,000,000.00    |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 0.00           | 0.00           | 71,924,800.00        | 0.00                     | 0.00                            | 71,924,800.00           | 71,924,800.00    |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020602                                                    | Office Rent                                           | 0.00           | 0.00           | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 8,000,000.00     |
| 22020603                                                    | Residential Rent                                      | 0.00           | 0.00           | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | 16,000,000.00    |
| 22020605                                                    | Cleaning & Fumigation Services                        | 0.00           | 0.00           | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 0.00           | 0.00           | 30,400,000.00        | 0.00                     | 0.00                            | 30,400,000.00           | 30,400,000.00    |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020702                                                    | Information Technology/Statistical Consulting         | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020703                                                    | Legal Services                                        | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020704                                                    | Engineering Services                                  | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020709                                                    | Other Consulting Services                             | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 0.00           | 0.00           | 10,400,000.00        | 0.00                     | 0.00                            | 10,400,000.00           | 10,400,000.00    |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 0.00           | 0.00           | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | 16,000,000.00    |
| 22020802                                                    | Other Transport Equipment Fuel Cost                   | 0.00           | 0.00           | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 12,000,000.00    |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 0.00           | 0.00           | 9,600,000.00         | 0.00                     | 0.00                            | 9,600,000.00            | 9,600,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 0.00           | 0.00           | 37,600,000.00        | 0.00                     | 0.00                            | 37,600,000.00           | 37,600,000.00    |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                                         | Economic Description                        | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------------------------------|---------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                       |                                             | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020901                                                                              | Bank Charges (Other Than Interest)          | 0.00             | 0.00             | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020903                                                                              | Other Financial Charges                     | 0.00             | 0.00             | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220209                                                                                | FINANCIAL CHARGES - GENERAL Total           | 0.00             | 0.00             | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                               |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22021001                                                                              | Refreshment & Meals                         | 0.00             | 0.00             | 10,400,800.00        | 0.00                     | 0.00                            | 10,400,800.00           | 10,400,800.00    |
| 22021002                                                                              | Honorarium & Sitting Allowance              | 0.00             | 0.00             | 11,200,000.00        | 0.00                     | 0.00                            | 11,200,000.00           | 11,200,000.00    |
| 22021003                                                                              | Publicity & Advertisements                  | 0.00             | 0.00             | 112,159,200.00       | 0.00                     | 0.00                            | 112,159,200.00          | 112,159,200.00   |
| 22021004                                                                              | Medical Expenses-Local                      | 0.00             | 0.00             | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 5,600,000.00     |
| 22021006                                                                              | Postages & Courier Services                 | 0.00             | 0.00             | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22021007                                                                              | Welfare Packages                            | 0.00             | 0.00             | 6,400,000.00         | 0.00                     | 0.00                            | 6,400,000.00            | 6,400,000.00     |
| 22021008                                                                              | Subscription to Professional Bodies         | 0.00             | 0.00             | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 22021014                                                                              | Budget Preparation Expensis                 | 0.00             | 0.00             | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22021019                                                                              | Medical Expenses-International              | 0.00             | 0.00             | 6,400,000.00         | 0.00                     | 0.00                            | 6,400,000.00            | 6,400,000.00     |
| 22021023                                                                              | Development Plan Preparation Expenses       | 0.00             | 0.00             | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00     |
| 22021025                                                                              | Other Miscellaneous Expenses                | 0.00             | 0.00             | 79,999,200.00        | 0.00                     | 0.00                            | 79,999,200.00           | 79,999,200.00    |
| 22021026                                                                              | Monitoring and Evaluation Recurrent         | 0.00             | 0.00             | 64,000,000.00        | 0.00                     | 0.00                            | 64,000,000.00           | 64,000,000.00    |
| 22021027                                                                              | Daily Rated Allowance                       | 0.00             | 0.00             | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                                         |                                             | 0.00             | 0.00             | 308,159,200.00       | 0.00                     | 0.00                            | 308,159,200.00          | 308,159,200.00   |
| 2202 - OVERHEAD COST Total                                                            |                                             | 0.00             | 0.00             | 992,004,000.00       | 0.00                     | 0.00                            | 992,004,000.00          | 992,004,000.00   |
| 22 - OTHER RECURRENT COSTS Total                                                      |                                             | 0.00             | 0.00             | 992,004,000.00       | 0.00                     | 0.00                            | 992,004,000.00          | 992,004,000.00   |
| 016105400100 - Adamawa State Information Technology Development Agency (ASITDA) Total |                                             | 0.00             | 0.00             | 992,004,000.00       | (166,405,700.00)         | 0.00                            | 1,158,409,700.00        | 992,004,000.00   |
| 016100000000 - Office of the Secretary to the State Government Total                  |                                             | 2,350,078,803.89 | 6,472,785,454.13 | 9,940,762,720.00     | 3,598,534,160.00         | 0.00                            | 6,342,228,560.00        | 3,467,977,265.87 |
| 016300000000 - Ministry for Special Duties                                            |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 016300100100 - Ministry for Special Duties                                            |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                                   |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                                         |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                                           |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21010101                                                                              | Basic-Salary                                | 1,723,243.20     | 1,512,205.06     | 2,182,120.00         | 679,700.00               | 0.00                            | 1,502,420.00            | 669,914.94       |
| 21010103                                                                              | Consolidated Revenue Fund Charge - Salaries | 4,847,440.63     | 5,816,928.75     | 5,837,500.00         | 4,977,500.00             | 0.00                            | 860,000.00              | 20,571.25        |
| 210101 - SALARIES AND WAGES Total                                                     |                                             | 6,570,683.83     | 7,329,133.81     | 8,019,620.00         | 5,657,200.00             | 0.00                            | 2,362,420.00            | 690,486.19       |
| 2101 - SALARY Total                                                                   |                                             | 6,570,683.83     | 7,329,133.81     | 8,019,620.00         | 5,657,200.00             | 0.00                            | 2,362,420.00            | 690,486.19       |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                                             |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                                   |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21020102                                                                              | Housing/Rent Allowance                      | 394,276.30       | 345,991.93       | 499,600.00           | 155,600.00               | 0.00                            | 344,000.00              | 153,608.07       |
| 21020103                                                                              | Transport Allowance                         | 131,665.26       | 141,991.86       | 170,840.00           | 55,600.00                | 0.00                            | 115,240.00              | 28,848.14        |
| 21020104                                                                              | Meal Subsidy                                | 26,507.53        | 29,872.01        | 34,620.00            | 11,400.00                | 0.00                            | 23,220.00               | 4,747.99         |
| 21020105                                                                              | Utility Allowance                           | 67,375.97        | 74,023.13        | 87,840.00            | 28,500.00                | 0.00                            | 59,340.00               | 13,816.87        |
| 21020107                                                                              | Leave Allowance                             | 172,918.00       | 152,700.96       | 220,000.00           | 69,500.00                | 0.00                            | 150,500.00              | 67,299.04        |
| 21020110                                                                              | Call Duty Allowance                         | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111                                                                              | Clinical Allowance                          | 0.00             | 0.00             | 0.00                 | (23,220.00)              | 0.00                            | 23,220.00               | 0.00             |
| 21020135                                                                              | Furniture Allowance                         | 275,892.36       | 216,583.43       | 342,400.00           | 101,600.00               | 0.00                            | 240,800.00              | 125,816.57       |
| 21020145                                                                              | Other Allowances and Benefits               | 200,000.00       | 40,000.00        | 900,000.00           | 40,000.00                | 0.00                            | 860,000.00              | 860,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 210201 - ALLOWANCES Total                                   |                                                  | 1,268,635.42   | 1,001,163.32   | 2,255,300.00         | 438,980.00               | 0.00                            | 1,816,320.00            | 1,254,136.68     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total             |                                                  | 1,268,635.42   | 1,001,163.32   | 2,255,300.00         | 438,980.00               | 0.00                            | 1,816,320.00            | 1,254,136.68     |
| 21 - PERSONNEL COST Total                                   |                                                  | 7,839,319.25   | 8,330,297.13   | 10,274,920.00        | 6,096,180.00             | 0.00                            | 4,178,740.00            | 1,944,622.87     |
| 22 - OTHER RECURRENT COSTS                                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                    | Local Travel & Transport: Training               | 415,000.00     | 270,000.00     | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 1,730,000.00     |
| 22020102                                                    | Local Travel & Transport: Others                 | 440,000.00     | 0.00           | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00     |
| 22020103                                                    | International Travel & Transport: Training       | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                 |                                                  | 855,000.00     | 270,000.00     | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 5,330,000.00     |
| 220202 - UTILITIES - GENERAL                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020204                                                    | Satellite Broadcasting Access Charges            | 71,000.00      | 303,000.00     | 360,000.00           | 180,000.00               | 0.00                            | 180,000.00              | 57,000.00        |
| 22020207                                                    | Leased Communication Lines(s)                    | 0.00           | 0.00           | 14,400.00            | 0.00                     | 0.00                            | 14,400.00               | 14,400.00        |
| 22020209                                                    | Other Utility Charges                            | 419,000.00     | 90,000.00      | 352,000.00           | 0.00                     | 0.00                            | 352,000.00              | 262,000.00       |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 490,000.00     | 393,000.00     | 726,400.00           | 180,000.00               | 0.00                            | 546,400.00              | 333,400.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 400,000.00     | 383,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 17,000.00        |
| 22020312                                                    | Other Materials and Supplies                     | 250,000.00     | 134,400.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 25,600.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 650,000.00     | 517,400.00     | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 42,600.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 255,000.00     | 5,102,150.00   | 5,145,200.00         | 4,345,200.00             | 0.00                            | 800,000.00              | 43,050.00        |
| 22020402                                                    | Maintenance of Office Furniture                  | 267,000.00     | 665,200.00     | 1,330,400.00         | 530,400.00               | 0.00                            | 800,000.00              | 665,200.00       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 0.00           | 0.00           | 14,400.00            | 0.00                     | 0.00                            | 14,400.00               | 14,400.00        |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 450,900.00     | 2,115,150.00   | 2,128,400.00         | 1,328,400.00             | 0.00                            | 800,000.00              | 13,250.00        |
| 22020405                                                    | Maintenance of Plants/Generators                 | 195,100.00     | 150,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 250,000.00       |
| 22020406                                                    | Other Maintenance Services                       | 790,000.00     | 60,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 20,000.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 1,958,000.00   | 8,092,500.00   | 9,098,400.00         | 6,204,000.00             | 0.00                            | 2,894,400.00            | 1,005,900.00     |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 878,000.00     | 280,000.00     | 960,000.00           | 0.00                     | 0.00                            | 960,000.00              | 680,000.00       |
| 22020502                                                    | International Training                           | 201,000.00     | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 1,079,000.00   | 280,000.00     | 1,760,000.00         | 0.00                     | 0.00                            | 1,760,000.00            | 1,480,000.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                   | 391,000.00     | 0.00           | 31,200.00            | 0.00                     | 0.00                            | 31,200.00               | 31,200.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 391,000.00     | 0.00           | 31,200.00            | 0.00                     | 0.00                            | 31,200.00               | 31,200.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 169,000.00     | 50,000.00      | 153,600.00           | 0.00                     | 0.00                            | 153,600.00              | 103,600.00       |
| 22020703                                                    | Legal Services                                   | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020704                                                    | Engineering Services                             | 0.00           | 12,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 108,000.00       |
| 22020705                                                    | Architectural Services                           | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020709                                                    | Other Consulting Services                        | 330,000.00     | 0.00           | 34,400.00            | 0.00                     | 0.00                            | 34,400.00               | 34,400.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 499,000.00     | 62,000.00      | 428,000.00           | 0.00                     | 0.00                            | 428,000.00              | 366,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                    | Economic Description                        | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------|---------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                  |                                             | ₦                 | ₦                 | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 220208 - FUEL & LUBRICANTS - GENERAL             |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 22020801                                         | Motor Vehicle Fuel Cost                     | 425,000.00        | 83,000.00         | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 317,000.00       |
| 22020802                                         | Other Transport Equipment Fuel Cost         | 615,000.00        | 0.00              | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020803                                         | Plant/Generator Fuel Cost                   | 265,000.00        | 280,000.00        | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 520,000.00       |
| 22020806                                         | Cooking Gas/Fuel Cost                       | 20,000.00         | 0.00              | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total       |                                             | 1,325,000.00      | 363,000.00        | 1,640,000.00         | 0.00                     | 0.00                            | 1,640,000.00            | 1,277,000.00     |
| 220209 - FINANCIAL CHARGES - GENERAL             |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 22020901                                         | Bank Charges (Other Than Interest)          | 22,865.71         | 21,759.41         | 127,200.00           | 0.00                     | 0.00                            | 127,200.00              | 105,440.59       |
| 22020902                                         | Insurance Premium                           | 0.00              | 0.00              | 124,800.00           | 0.00                     | 0.00                            | 124,800.00              | 124,800.00       |
| 220209 - FINANCIAL CHARGES - GENERAL Total       |                                             | 22,865.71         | 21,759.41         | 252,000.00           | 0.00                     | 0.00                            | 252,000.00              | 230,240.59       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL          |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 22021001                                         | Refreshment & Meals                         | 691,000.00        | 505,000.00        | 850,000.00           | 210,000.00               | 0.00                            | 640,000.00              | 345,000.00       |
| 22021002                                         | Honorarium & Sitting Allowance              | 1,339,000.00      | 50,000.00         | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 270,000.00       |
| 22021003                                         | Publicity & Advertisements                  | 283,000.00        | 64,230.00         | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 95,770.00        |
| 22021004                                         | Medical Expenses-Local                      | 791,000.00        | 660,000.00        | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 1,340,000.00     |
| 22021007                                         | Welfare Packages                            | 1,495,000.00      | 18,650,000.00     | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 1,350,000.00     |
| 22021014                                         | Budget Preparation Expensis                 | 155,000.00        | 363,000.00        | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 117,000.00       |
| 22021023                                         | Development Plan Preparation Expenses       | 0.00              | 0.00              | 48,000.00            | 0.00                     | 0.00                            | 48,000.00               | 48,000.00        |
| 22021024                                         | Final Accounts Preparation Expenses         | 0.00              | 0.00              | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021025                                         | Other Miscellaneous Expenses                | 5,956,339.63      | 19,074,975.00     | 19,152,600.00        | 11,152,600.00            | 0.00                            | 8,000,000.00            | 77,625.00        |
| 22021027                                         | Daily Rated Allowance                       | 1,113,000.00      | 2,670,000.00      | 3,120,000.00         | 520,000.00               | 0.00                            | 2,600,000.00            | 450,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total    |                                             | 11,823,339.63     | 42,037,205.00     | 46,170,600.00        | 11,882,600.00            | 0.00                            | 34,288,000.00           | 4,133,395.00     |
| 2202 - OVERHEAD COST Total                       |                                             | 19,093,205.34     | 52,036,864.41     | 66,266,600.00        | 18,266,600.00            | 0.00                            | 48,000,000.00           | 14,229,735.59    |
| 22 - OTHER RECURRENT COSTS Total                 |                                             | 19,093,205.34     | 52,036,864.41     | 66,266,600.00        | 18,266,600.00            | 0.00                            | 48,000,000.00           | 14,229,735.59    |
| 016300100100 - Ministry for Special Duties Total |                                             | 26,932,524.59     | 60,367,161.54     | 76,541,520.00        | 24,362,780.00            | 0.00                            | 52,178,740.00           | 16,174,358.46    |
| 016300000000 - Ministry for Special Duties Total |                                             | 26,932,524.59     | 60,367,161.54     | 76,541,520.00        | 24,362,780.00            | 0.00                            | 52,178,740.00           | 16,174,358.46    |
| 01 - Administration Sector Total                 |                                             | 29,572,637,011.84 | 49,100,857,036.46 | 57,153,997,858.00    | 19,956,938,660.00        | 0.00                            | 37,197,059,198.00       | 8,053,140,821.54 |
| 02 - Economic Sector                             |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 021500000000 - Ministry of Agriculture           |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 021500100100 - Ministry of Agriculture           |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                              |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                    |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                      |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 21010101                                         | Basic-Salary                                | 133,447,608.29    | 147,044,274.88    | 178,269,660.00       | 62,366,600.00            | 0.00                            | 115,903,060.00          | 31,225,385.12    |
| 21010103                                         | Consolidated Revenue Fund Charge - Salaries | 5,197,440.63      | 5,816,928.75      | 5,823,480.00         | 3,567,700.00             | 0.00                            | 2,255,780.00            | 6,551.25         |
| 210101 - SALARIES AND WAGES Total                |                                             | 138,645,048.92    | 152,861,203.63    | 184,093,140.00       | 65,934,300.00            | 0.00                            | 118,158,840.00          | 31,231,936.37    |
| 2101 - SALARY Total                              |                                             | 138,645,048.92    | 152,861,203.63    | 184,093,140.00       | 65,934,300.00            | 0.00                            | 118,158,840.00          | 31,231,936.37    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION        |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                              |                                             |                   |                   |                      |                          |                                 |                         |                  |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                       | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                            | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020102                                        | Housing/Rent Allowance                     | 30,708,571.17  | 34,175,420.74  | 40,802,320.00        | 14,476,000.00            | 0.00                            | 26,326,320.00           | 6,626,899.26     |
| 21020103                                        | Transport Allowance                        | 8,858,054.06   | 11,442,221.51  | 12,663,220.00        | 4,138,900.00             | 0.00                            | 8,524,320.00            | 1,220,998.49     |
| 21020104                                        | Meal Subsidy                               | 1,501,447.75   | 2,070,800.94   | 2,084,780.00         | 697,600.00               | 0.00                            | 1,387,180.00            | 13,979.06        |
| 21020105                                        | Utility Allowance                          | 5,287,700.42   | 6,759,645.83   | 7,390,920.00         | 2,431,300.00             | 0.00                            | 4,959,620.00            | 631,274.17       |
| 21020106                                        | Entertainment Allowance                    | 992,411.32     | 848,126.93     | 1,328,660.00         | 424,800.00               | 0.00                            | 903,860.00              | 480,533.07       |
| 21020107                                        | Leave Allowance                            | 13,012,189.00  | 14,444,737.77  | 17,839,780.00        | 6,059,500.00             | 0.00                            | 11,780,280.00           | 3,395,042.23     |
| 21020108                                        | Domestic Staff Allowance                   | 13,530,639.48  | 14,137,805.99  | 16,994,660.00        | 6,295,400.00             | 0.00                            | 10,699,260.00           | 2,856,854.01     |
| 21020109                                        | Shift Allowance                            | 0.00           | 0.00           | 0.00                 | (138,460.00)             | 0.00                            | 138,460.00              | 0.00             |
| 21020111                                        | Clinical Allowance                         | 0.00           | 0.00           | 0.00                 | (436,880.00)             | 0.00                            | 436,880.00              | 0.00             |
| 21020114                                        | Teaching Allowance                         | 464,852.40     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020120                                        | Journal Allowance                          | 187,180.56     | 187,180.56     | 523,600.00           | 93,600.00                | 0.00                            | 430,000.00              | 336,419.44       |
| 21020123                                        | Responsibility Allowance                   | 0.00           | 0.00           | 0.00                 | (276,060.00)             | 0.00                            | 276,060.00              | 0.00             |
| 21020125                                        | Student Nurses Allowance                   | 0.00           | 0.00           | 0.00                 | (791,200.00)             | 0.00                            | 791,200.00              | 0.00             |
| 21020127                                        | UniForm Allowance                          | 0.00           | 0.00           | 0.00                 | (261,440.00)             | 0.00                            | 261,440.00              | 0.00             |
| 21020128                                        | Personal Assistance Allowance              | 198,933.72     | 49,733.43      | 221,800.00           | 49,800.00                | 0.00                            | 172,000.00              | 172,066.57       |
| 21020129                                        | Newspapers Allowance                       | 119,360.28     | 29,840.07      | 391,100.00           | 29,900.00                | 0.00                            | 361,200.00              | 361,259.93       |
| 21020132                                        | Non Clinical Allowance                     | 0.00           | 0.00           | 0.00                 | (65,360.00)              | 0.00                            | 65,360.00               | 0.00             |
| 21020135                                        | Furniture Allowance                        | 22,785,370.07  | 25,508,804.94  | 33,956,980.00        | 10,794,600.00            | 0.00                            | 23,162,380.00           | 8,448,175.06     |
| 21020137                                        | Driver's Allowance                         | 935,902.56     | 935,902.56     | 1,328,000.00         | 468,000.00               | 0.00                            | 860,000.00              | 392,097.44       |
| 21020138                                        | Admin Allowance                            | 311,967.48     | 311,967.48     | 530,960.00           | 156,000.00               | 0.00                            | 374,960.00              | 218,992.52       |
| 21020141                                        | Accommodation Allowance                    | 596,801.40     | 149,200.35     | 536,300.00           | 149,300.00               | 0.00                            | 387,000.00              | 387,099.65       |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance       | 596,801.40     | 149,200.35     | 1,203,660.00         | 149,300.00               | 0.00                            | 1,054,360.00            | 1,054,459.65     |
| 21020145                                        | Other Allowances and Benefits              | 13,680,000.00  | 3,256,138.14   | 7,488,880.00         | 2,902,500.00             | 0.00                            | 4,586,380.00            | 4,232,741.86     |
| 210201 - ALLOWANCES Total                       |                                            | 113,768,183.07 | 114,456,727.59 | 145,285,620.00       | 47,347,100.00            | 0.00                            | 97,938,520.00           | 30,828,892.41    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                            | 113,768,183.07 | 114,456,727.59 | 145,285,620.00       | 47,347,100.00            | 0.00                            | 97,938,520.00           | 30,828,892.41    |
| 21 - PERSONNEL COST Total                       |                                            | 252,413,231.99 | 267,317,931.22 | 329,378,760.00       | 113,281,400.00           | 0.00                            | 216,097,360.00          | 62,060,828.78    |
| 22 - OTHER RECURRENT COSTS                      |                                            |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                            |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                            |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training         | 1,295,316.00   | 475,200.00     | 3,222,000.00         | 1,622,000.00             | 0.00                            | 1,600,000.00            | 2,746,800.00     |
| 22020102                                        | Local Travel & Transport: Others           | 1,845,628.00   | 3,354,500.00   | 3,355,900.00         | 1,755,900.00             | 0.00                            | 1,600,000.00            | 1,400.00         |
| 22020103                                        | International Travel & Transport: Training | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22020105                                        | Hotel Accommodation - Local                | 0.00           | 200,000.00     | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 360,000.00       |
| 22020107                                        | Hotel Accommodation - Local Training       | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                            | 3,140,944.00   | 4,029,700.00   | 9,537,900.00         | 3,377,900.00             | 0.00                            | 6,160,000.00            | 5,508,200.00     |
| 220202 - UTILITIES - GENERAL                    |                                            |                |                |                      |                          |                                 |                         |                  |
| 22020205                                        | Water Rates                                | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020209                                        | Other Utility Charges                      | 36,600.00      | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220202 - UTILITIES - GENERAL Total              |                                            | 36,600.00      | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                            |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables   | 423,300.00     | 615,500.00     | 756,000.00           | 356,000.00               | 0.00                            | 400,000.00              | 140,500.00       |
| 22020305                                        | Printing of Non Security Documents         | 109,500.00     | 67,500.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 92,500.00        |
| 22020309                                        | UniForms & Other Clothing                  | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020312                                        | Other Materials and Supplies               | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                            | 532,800.00     | 683,000.00     | 1,476,000.00         | 356,000.00               | 0.00                            | 1,120,000.00            | 793,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                 | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                               |                                                  | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 220204 - MAINTENANCE SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                      | Maintenance of Motor Vehicle/Transport Equipment | 513,200.00     | 376,200.00     | 377,800.00           | 217,800.00               | 0.00                            | 160,000.00              | 1,600.00         |
| 22020402                                      | Maintenance of Office Furniture                  | 170,000.00     | 279,700.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 520,300.00       |
| 22020404                                      | Maintenance of Office/IT Equipments              | 967,900.00     | 242,100.00     | 360,000.00           | 200,000.00               | 0.00                            | 160,000.00              | 117,900.00       |
| 22020405                                      | Maintenance of Plants/Generators                 | 15,000.00      | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020406                                      | Other Maintenance Services                       | 0.00           | 69,500.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 330,500.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total |                                                  | 1,666,100.00   | 967,500.00     | 2,097,800.00         | 417,800.00               | 0.00                            | 1,680,000.00            | 1,130,300.00     |
| 220205 - TRAINING - GENERAL                   |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                      | Local Training                                   | 0.00           | 628,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 172,000.00       |
| 220205 - TRAINING - GENERAL Total             |                                                  | 0.00           | 628,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 172,000.00       |
| 220206 - OTHER SERVICES - GENERAL             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                      | Security Services                                | 755,000.00     | 900,000.00     | 1,792,000.00         | 1,600,000.00             | 0.00                            | 192,000.00              | 892,000.00       |
| 22020605                                      | Cleaning & Fumigation Services                   | 561,000.00     | 605,000.00     | 606,700.00           | 462,700.00               | 0.00                            | 144,000.00              | 1,700.00         |
| 220206 - OTHER SERVICES - GENERAL Total       |                                                  | 1,316,000.00   | 1,505,000.00   | 2,398,700.00         | 2,062,700.00             | 0.00                            | 336,000.00              | 893,700.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                      | Motor Vehicle Fuel Cost                          | 242,122.00     | 299,647.78     | 658,000.00           | 98,000.00                | 0.00                            | 560,000.00              | 358,352.22       |
| 22020802                                      | Other Transport Equipment Fuel Cost              | 50,000.00      | 0.00           | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 560,000.00       |
| 22020803                                      | Plant/Generator Fuel Cost                        | 0.00           | 20,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 380,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total    |                                                  | 292,122.00     | 319,647.78     | 1,618,000.00         | 98,000.00                | 0.00                            | 1,520,000.00            | 1,298,352.22     |
| 220209 - FINANCIAL CHARGES - GENERAL          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                      | Bank Charges (Other Than Interest)               | 30,943.07      | 30,721.80      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 49,278.20        |
| 22020902                                      | Insurance Premium                                | 0.00           | 0.00           | 336,000.00           | 0.00                     | 0.00                            | 336,000.00              | 336,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL Total    |                                                  | 30,943.07      | 30,721.80      | 416,000.00           | 0.00                     | 0.00                            | 416,000.00              | 385,278.20       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021001                                      | Refreshment & Meals                              | 67,000.00      | 4,174,500.00   | 4,205,700.00         | 4,045,700.00             | 0.00                            | 160,000.00              | 31,200.00        |
| 22021002                                      | Honorarium & Sitting Allowance                   | 0.00           | 330,000.00     | 650,000.00           | 250,000.00               | 0.00                            | 400,000.00              | 320,000.00       |
| 22021003                                      | Publicity & Advertisements                       | 135,000.00     | 70,000.00      | 145,000.00           | 65,000.00                | 0.00                            | 80,000.00               | 75,000.00        |
| 22021007                                      | Welfare Packages                                 | 173,000.00     | 30,000.00      | 1,990,400.00         | 0.00                     | 0.00                            | 1,990,400.00            | 1,960,400.00     |
| 22021023                                      | Development Plan Preparation Expenses            | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22021025                                      | Other Miscellaneous Expenses                     | 8,064,150.00   | 17,162,418.18  | 17,223,100.00        | 11,463,100.00            | 0.00                            | 5,760,000.00            | 60,681.82        |
| 22021027                                      | Daily Rated Allowance                            | 1,888,000.00   | 1,107,000.00   | 5,030,000.00         | 2,582,000.00             | 0.00                            | 2,448,000.00            | 3,923,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total |                                                  | 10,327,150.00  | 22,873,918.18  | 30,044,200.00        | 18,405,800.00            | 0.00                            | 11,638,400.00           | 7,170,281.82     |
| 2202 - OVERHEAD COST Total                    |                                                  | 17,342,659.07  | 31,037,487.76  | 48,628,600.00        | 24,718,200.00            | 0.00                            | 23,910,400.00           | 17,591,112.24    |
| 22 - OTHER RECURRENT COSTS Total              |                                                  | 17,342,659.07  | 31,037,487.76  | 48,628,600.00        | 24,718,200.00            | 0.00                            | 23,910,400.00           | 17,591,112.24    |
| 021500100100 - Ministry of Agriculture Total  |                                                  | 269,755,891.06 | 298,355,418.98 | 378,007,360.00       | 137,999,600.00           | 0.00                            | 240,007,760.00          | 79,651,941.02    |
| 021510200100 - Adamawa ADP                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                   |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21010101                                      | Basic-Salary                                     | 63,649,608.99  | 59,180,073.43  | 86,200,680.00        | 27,550,400.00            | 0.00                            | 58,650,280.00           | 27,020,606.57    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21010103      | Consolidated Revenue Fund Charge - Salaries      | 0.00           | 0.00           | 0.00                 | (860,000.00)             | 0.00                            | 860,000.00              | 0.00             |
| 210101        | SALARIES AND WAGES Total                         | 63,649,608.99  | 59,180,073.43  | 86,200,680.00        | 26,690,400.00            | 0.00                            | 59,510,280.00           | 27,020,606.57    |
| 2101          | SALARY Total                                     | 63,649,608.99  | 59,180,073.43  | 86,200,680.00        | 26,690,400.00            | 0.00                            | 59,510,280.00           | 27,020,606.57    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION               |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                       |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                           | 9,904,508.45   | 9,728,633.93   | 14,042,020.00        | 4,270,700.00             | 0.00                            | 9,771,320.00            | 4,313,386.07     |
| 21020103      | Transport Allowance                              | 3,026,445.94   | 3,455,189.14   | 4,346,960.00         | 1,314,600.00             | 0.00                            | 3,032,360.00            | 891,770.86       |
| 21020104      | Meal Subsidy                                     | 501,395.93     | 629,469.75     | 3,397,120.00         | 226,300.00               | 0.00                            | 3,170,820.00            | 2,767,650.25     |
| 21020105      | Utility Allowance                                | 1,635,388.03   | 1,898,005.98   | 2,266,260.00         | 700,200.00               | 0.00                            | 1,566,060.00            | 368,254.02       |
| 21020106      | Entertainment Allowance                          | 182,496.61     | 137,629.36     | 207,020.00           | 63,400.00                | 0.00                            | 143,620.00              | 69,390.64        |
| 21020107      | Leave Allowance                                  | 4,262,859.00   | 4,223,114.86   | 7,712,000.00         | 1,846,800.00             | 0.00                            | 5,865,200.00            | 3,488,885.14     |
| 21020108      | Domestic Staff Allowance                         | 6,035,106.12   | 4,547,004.55   | 7,024,720.00         | 2,108,100.00             | 0.00                            | 4,916,620.00            | 2,477,715.45     |
| 21020109      | Shift Allowance                                  | 477,072.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020110      | Call Duty Allowance                              | 952,560.00     | 718,144.00     | 1,461,500.00         | 446,700.00               | 0.00                            | 1,014,800.00            | 743,356.00       |
| 21020111      | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (710,360.00)             | 0.00                            | 710,360.00              | 0.00             |
| 21020112      | Harzard Allowance                                | 315,000.00     | 254,750.00     | 410,600.00           | 139,700.00               | 0.00                            | 270,900.00              | 155,850.00       |
| 21020114      | Teaching Allowance                               | 39,311.04      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020118      | Siwes Allowance                                  | 0.00           | 0.00           | 0.00                 | (411,080.00)             | 0.00                            | 411,080.00              | 0.00             |
| 21020123      | Responsibility Allowance                         | 0.00           | 0.00           | 0.00                 | (448,060.00)             | 0.00                            | 448,060.00              | 0.00             |
| 21020127      | UniForm Allowance                                | 0.00           | 0.00           | 0.00                 | (17,200.00)              | 0.00                            | 17,200.00               | 0.00             |
| 21020135      | Furniture Allowance                              | 6,931,423.26   | 6,862,197.60   | 10,305,440.00        | 2,992,000.00             | 0.00                            | 7,313,440.00            | 3,443,242.40     |
| 21020145      | Other Allowances and Benefits                    | 4,620,000.00   | 1,438,891.96   | 1,440,720.00         | 1,344,400.00             | 0.00                            | 96,320.00               | 1,828.04         |
| 210201        | ALLOWANCES Total                                 | 38,883,566.38  | 33,893,031.13  | 52,614,360.00        | 13,866,200.00            | 0.00                            | 38,748,160.00           | 18,721,328.87    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION Total         | 38,883,566.38  | 33,893,031.13  | 52,614,360.00        | 13,866,200.00            | 0.00                            | 38,748,160.00           | 18,721,328.87    |
| 21            | PERSONNEL COST Total                             | 102,533,175.37 | 93,073,104.56  | 138,815,040.00       | 40,556,600.00            | 0.00                            | 98,258,440.00           | 45,741,935.44    |
| 22            | OTHER RECURRENT COSTS                            |                |                |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST                                    |                |                |                      |                          |                                 |                         |                  |
| 220201        | TRAVEL & TRANSPORT - GENERAL                     |                |                |                      |                          |                                 |                         |                  |
| 22020101      | Local Travel & Transport: Training               | 0.00           | 153,000.00     | 306,000.00           | 146,000.00               | 0.00                            | 160,000.00              | 153,000.00       |
| 22020102      | Local Travel & Transport: Others                 | 460,500.00     | 120,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 40,000.00        |
| 22020103      | International Travel & Transport: Training       | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220201        | TRAVEL & TRANSPORT - GENERAL Total               | 460,500.00     | 273,000.00     | 506,000.00           | 146,000.00               | 0.00                            | 360,000.00              | 233,000.00       |
| 220203        | MATERIALS & SUPPLIES - GENERAL                   |                |                |                      |                          |                                 |                         |                  |
| 22020301      | Office Stationeries/Computer Consumables         | 0.00           | 59,000.00      | 64,000.00            | 0.00                     | 0.00                            | 64,000.00               | 5,000.00         |
| 22020305      | Printing of Non Security Documents               | 10,000.00      | 0.00           | 8,800.00             | 0.00                     | 0.00                            | 8,800.00                | 8,800.00         |
| 22020306      | Printing of Security Documents                   | 0.00           | 0.00           | 9,600.00             | 0.00                     | 0.00                            | 9,600.00                | 9,600.00         |
| 22020308      | Field & Camping Materials Supplies               | 0.00           | 108,000.00     | 216,000.00           | 96,000.00                | 0.00                            | 120,000.00              | 108,000.00       |
| 220203        | MATERIALS & SUPPLIES - GENERAL Total             | 10,000.00      | 167,000.00     | 298,400.00           | 96,000.00                | 0.00                            | 202,400.00              | 131,400.00       |
| 220204        | MAINTENANCE SERVICES - GENERAL                   |                |                |                      |                          |                                 |                         |                  |
| 22020401      | Maintenance of Motor Vehicle/Transport Equipment | 409,800.00     | 357,000.00     | 694,000.00           | 331,600.00               | 0.00                            | 362,400.00              | 337,000.00       |
| 22020402      | Maintenance of Office Furniture                  | 2,000.00       | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020403      | Maintenance of Office Building/Residential Qtrs  | 0.00           | 98,000.00      | 196,000.00           | 36,000.00                | 0.00                            | 160,000.00              | 98,000.00        |
| 22020404      | Maintenance of Office/IT Equipments              | 0.00           | 98,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 22,000.00        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020406                                                    | Other Maintenance Services                  | 108,200.00     | 156,500.00     | 303,000.00           | 143,000.00               | 0.00                            | 160,000.00              | 146,500.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL                     | Total                                       | 520,000.00     | 709,500.00     | 1,353,000.00         | 510,600.00               | 0.00                            | 842,400.00              | 643,500.00       |
| 220205 - TRAINING - GENERAL                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                              | 0.00           | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 220205 - TRAINING - GENERAL                                 | Total                                       | 0.00           | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                     | 208,000.00     | 194,100.00     | 388,200.00           | 188,200.00               | 0.00                            | 200,000.00              | 194,100.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        | Total                                       | 208,000.00     | 194,100.00     | 388,200.00           | 188,200.00               | 0.00                            | 200,000.00              | 194,100.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)          | 5,619.97       | 4,560.44       | 8,000.00             | 0.00                     | 0.00                            | 8,000.00                | 3,439.56         |
| 220209 - FINANCIAL CHARGES - GENERAL                        | Total                                       | 5,619.97       | 4,560.44       | 8,000.00             | 0.00                     | 0.00                            | 8,000.00                | 3,439.56         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021007                                                    | Welfare Packages                            | 2,000.00       | 144,000.00     | 278,000.00           | 99,600.00                | 0.00                            | 178,400.00              | 134,000.00       |
| 22021014                                                    | Budget Preparation Expensis                 | 0.00           | 594.42         | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 69,805.58        |
| 22021025                                                    | Other Miscellaneous Expenses                | 3,557,200.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021027                                                    | Daily Rated Allowance                       | 0.00           | 4,492,000.00   | 4,509,000.00         | 1,709,000.00             | 0.00                            | 2,800,000.00            | 17,000.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     | Total                                       | 3,559,200.00   | 4,636,594.42   | 4,857,400.00         | 1,808,600.00             | 0.00                            | 3,048,800.00            | 220,805.58       |
| 2202 - OVERHEAD COST                                        | Total                                       | 4,763,319.97   | 5,984,754.86   | 7,507,000.00         | 2,749,400.00             | 0.00                            | 4,757,600.00            | 1,522,245.14     |
| 22 - OTHER RECURRENT COSTS                                  | Total                                       | 4,763,319.97   | 5,984,754.86   | 7,507,000.00         | 2,749,400.00             | 0.00                            | 4,757,600.00            | 1,522,245.14     |
| 021510200100 - Adamawa ADP                                  | Total                                       | 107,296,495.34 | 99,057,859.42  | 146,322,040.00       | 43,306,000.00            | 0.00                            | 103,016,040.00          | 47,264,180.58    |
| 021510300100 - Adamawa Agricultural Mechanization Authority |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                    | Basic-Salary                                | 40,739,320.68  | 33,691,464.53  | 59,993,800.00        | 15,604,900.00            | 0.00                            | 44,388,900.00           | 26,302,335.47    |
| 21010103                                                    | Consolidated Revenue Fund Charge - Salaries | 0.00           | 450,000.00     | 454,500.00           | (405,500.00)             | 0.00                            | 860,000.00              | 4,500.00         |
| 210101 - SALARIES AND WAGES                                 | Total                                       | 40,739,320.68  | 34,141,464.53  | 60,448,300.00        | 15,199,400.00            | 0.00                            | 45,248,900.00           | 26,306,835.47    |
| 2101 - SALARY                                               | Total                                       | 40,739,320.68  | 34,141,464.53  | 60,448,300.00        | 15,199,400.00            | 0.00                            | 45,248,900.00           | 26,306,835.47    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                    | Housing/Rent Allowance                      | 9,321,145.80   | 7,708,606.54   | 9,238,660.00         | 3,570,400.00             | 0.00                            | 5,668,260.00            | 1,530,053.46     |
| 21020103                                                    | Transport Allowance                         | 2,845,640.35   | 2,761,653.42   | 3,130,740.00         | 1,136,400.00             | 0.00                            | 1,994,340.00            | 369,086.58       |
| 21020104                                                    | Meal Subsidy                                | 512,241.65     | 536,176.85     | 593,720.00           | 213,600.00               | 0.00                            | 380,120.00              | 57,543.15        |
| 21020105                                                    | Utility Allowance                           | 1,548,060.24   | 1,526,097.29   | 2,101,600.00         | 618,100.00               | 0.00                            | 1,483,500.00            | 575,502.71       |
| 21020106                                                    | Entertainment Allowance                     | 108,364.58     | 63,111.22      | 130,900.00           | 32,000.00                | 0.00                            | 98,900.00               | 67,788.78        |
| 21020107                                                    | Leave Allowance                             | 4,077,038.00   | 3,349,730.79   | 5,357,540.00         | 1,552,900.00             | 0.00                            | 3,804,640.00            | 2,007,809.21     |
| 21020108                                                    | Domestic Staff Allowance                    | 3,431,978.45   | 2,011,833.46   | 4,156,400.00         | 1,013,100.00             | 0.00                            | 3,143,300.00            | 2,144,566.54     |
| 21020111                                                    | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (450,640.00)             | 0.00                            | 450,640.00              | 0.00             |
| 21020135                                                    | Furniture Allowance                         | 6,972,698.10   | 5,676,317.37   | 9,252,120.00         | 2,641,300.00             | 0.00                            | 6,610,820.00            | 3,575,802.63     |
| 21020145                                                    | Other Allowances and Benefits               | 4,260,000.00   | 790,000.00     | 7,607,220.00         | 790,000.00               | 0.00                            | 6,817,220.00            | 6,817,220.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 210201 - ALLOWANCES Total                                   |                                                  | 33,077,167.17  | 24,423,526.94  | 41,568,900.00        | 11,117,160.00            | 0.00                            | 30,451,740.00           | 17,145,373.06    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total             |                                                  | 33,077,167.17  | 24,423,526.94  | 41,568,900.00        | 11,117,160.00            | 0.00                            | 30,451,740.00           | 17,145,373.06    |
| 21 - PERSONNEL COST Total                                   |                                                  | 73,816,487.85  | 58,564,991.47  | 102,017,200.00       | 26,316,560.00            | 0.00                            | 75,700,640.00           | 43,452,208.53    |
| 22 - OTHER RECURRENT COSTS                                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                    | Local Travel & Transport: Training               | 0.00           | 319,000.00     | 384,000.00           | 0.00                     | 0.00                            | 384,000.00              | 65,000.00        |
| 22020105                                                    | Hotel Accommodation - Local                      | 0.00           | 125,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 35,000.00        |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                 |                                                  | 0.00           | 444,000.00     | 544,000.00           | 0.00                     | 0.00                            | 544,000.00              | 100,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 50,000.00      | 142,000.00     | 154,880.00           | 100,000.00               | 0.00                            | 54,880.00               | 12,880.00        |
| 22020305                                                    | Printing of Non Security Documents               | 55,000.00      | 57,800.00      | 60,000.00            | 9,280.00                 | 0.00                            | 50,720.00               | 2,200.00         |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 105,000.00     | 199,800.00     | 214,880.00           | 109,280.00               | 0.00                            | 105,600.00              | 15,080.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 0.00           | 83,000.00      | 83,100.00            | 19,100.00                | 0.00                            | 64,000.00               | 100.00           |
| 22020402                                                    | Maintenance of Office Furniture                  | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 0.00           | 0.00           | 108,000.00           | 100,000.00               | 0.00                            | 8,000.00                | 108,000.00       |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 5,000.00       | 0.00           | 58,400.00            | 0.00                     | 0.00                            | 58,400.00               | 58,400.00        |
| 22020405                                                    | Maintenance of Plants/Generators                 | 5,000.00       | 7,000.00       | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 9,000.00         |
| 22020406                                                    | Other Maintenance Services                       | 120,000.00     | 406,000.00     | 540,000.00           | 300,000.00               | 0.00                            | 240,000.00              | 134,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 130,000.00     | 496,000.00     | 845,500.00           | 419,100.00               | 0.00                            | 426,400.00              | 349,500.00       |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 1,920,000.00   | 1,827,000.00   | 1,829,300.00         | 1,301,300.00             | 0.00                            | 528,000.00              | 2,300.00         |
| 22020605                                                    | Cleaning & Fumigation Services                   | 8,000.00       | 20,000.00      | 20,100.00            | 5,700.00                 | 0.00                            | 14,400.00               | 100.00           |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 1,928,000.00   | 1,847,000.00   | 1,849,400.00         | 1,307,000.00             | 0.00                            | 542,400.00              | 2,400.00         |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020704                                                    | Engineering Services                             | 0.00           | 0.00           | 14,400.00            | 0.00                     | 0.00                            | 14,400.00               | 14,400.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 0.00           | 0.00           | 14,400.00            | 0.00                     | 0.00                            | 14,400.00               | 14,400.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 0.00           | 30,000.00      | 64,400.00            | 50,000.00                | 0.00                            | 14,400.00               | 34,400.00        |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 165,000.00     | 60,000.00      | 77,200.00            | 50,000.00                | 0.00                            | 27,200.00               | 17,200.00        |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 0.00           | 0.00           | 70,000.00            | 50,000.00                | 0.00                            | 20,000.00               | 70,000.00        |
| 22020805                                                    | Sea Boat Fuel Cost                               | 30,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 195,000.00     | 90,000.00      | 211,600.00           | 150,000.00               | 0.00                            | 61,600.00               | 121,600.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 8,649.45       | 539,371.48     | 1,073,000.00         | 1,063,400.00             | 0.00                            | 9,600.00                | 533,628.52       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 8,649.45       | 539,371.48     | 1,073,000.00         | 1,063,400.00             | 0.00                            | 9,600.00                | 533,628.52       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                              | 30,000.00      | 180,000.00     | 360,000.00           | 358,400.00               | 0.00                            | 1,600.00                | 180,000.00       |
| 22021002                                                    | Honorarium & Sitting Allowance                   | 0.00           | 0.00           | 70,800.00            | 50,000.00                | 0.00                            | 20,800.00               | 70,800.00        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                     | Economic Description         | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------|------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                   |                              | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021003                                                          | Publicity & Advertisements   | 0.00           | 0.00           | 24,800.00            | 0.00                     | 0.00                            | 24,800.00               | 24,800.00        |
| 22021004                                                          | Medical Expenses-Local       | 0.00           | 0.00           | 13,600.00            | 0.00                     | 0.00                            | 13,600.00               | 13,600.00        |
| 22021007                                                          | Welfare Packages             | 100,000.00     | 790,000.00     | 792,500.00           | 493,300.00               | 0.00                            | 299,200.00              | 2,500.00         |
| 22021025                                                          | Other Miscellaneous Expenses | 1,998,000.00   | 1,952,000.00   | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 48,000.00        |
| 22021027                                                          | Daily Rated Allowance        | 0.00           | 0.00           | 2,536,000.00         | 1,000,000.00             | 0.00                            | 1,536,000.00            | 2,536,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                     |                              | 2,128,000.00   | 2,922,000.00   | 5,797,700.00         | 1,901,700.00             | 0.00                            | 3,896,000.00            | 2,875,700.00     |
|                                                                   |                              |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST Total                                        |                              | 4,494,649.45   | 6,538,171.48   | 10,550,480.00        | 4,950,480.00             | 0.00                            | 5,600,000.00            | 4,012,308.52     |
|                                                                   |                              |                |                |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS Total                                  |                              | 4,494,649.45   | 6,538,171.48   | 10,550,480.00        | 4,950,480.00             | 0.00                            | 5,600,000.00            | 4,012,308.52     |
|                                                                   |                              |                |                |                      |                          |                                 |                         |                  |
| 021510300100 - Adamawa Agricultural Mechanization Authority Total |                              | 78,311,137.30  | 65,103,162.95  | 112,567,680.00       | 31,267,040.00            | 0.00                            | 81,300,640.00           | 47,464,517.05    |
|                                                                   |                              |                |                |                      |                          |                                 |                         |                  |
| 021500000000 - Ministry of Agriculture Total                      |                              | 455,363,523.70 | 462,516,441.35 | 636,897,080.00       | 212,572,640.00           | 0.00                            | 424,324,440.00          | 174,380,638.65   |
|                                                                   |                              |                |                |                      |                          |                                 |                         |                  |
| 022000000000 - Ministry of Finance                                |                              |                |                |                      |                          |                                 |                         |                  |
| 022000100100 - Ministry of Finance                                |                              |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                               |                              |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                     |                              |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                       |                              |                |                |                      |                          |                                 |                         |                  |
| 21010101 Basic-Salary                                             |                              | 38,027,532.08  | 39,854,668.03  | 88,355,740.00        | 16,933,600.00            | 0.00                            | 71,422,140.00           | 48,501,071.97    |
| 21010103 Consolidated Revenue Fund Charge - Salaries              |                              | 4,847,440.63   | 5,816,886.70   | 5,832,500.00         | 2,908,500.00             | 0.00                            | 2,924,000.00            | 15,613.30        |
| 210101 - SALARIES AND WAGES Total                                 |                              | 42,874,972.71  | 45,671,554.73  | 94,188,240.00        | 19,842,100.00            | 0.00                            | 74,346,140.00           | 48,516,685.27    |
|                                                                   |                              |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY Total                                               |                              | 42,874,972.71  | 45,671,554.73  | 94,188,240.00        | 19,842,100.00            | 0.00                            | 74,346,140.00           | 48,516,685.27    |
|                                                                   |                              |                |                |                      |                          |                                 |                         |                  |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                         |                              |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                               |                              |                |                |                      |                          |                                 |                         |                  |
| 21020102 Housing/Rent Allowance                                   |                              | 8,520,516.68   | 8,989,532.03   | 20,525,620.00        | 3,809,800.00             | 0.00                            | 16,715,820.00           | 11,536,087.97    |
| 21020103 Transport Allowance                                      |                              | 2,421,828.20   | 2,986,609.59   | 4,556,060.00         | 1,089,400.00             | 0.00                            | 3,466,660.00            | 1,569,450.41     |
| 21020104 Meal Subsidy                                             |                              | 443,081.27     | 580,524.65     | 1,087,340.00         | 198,100.00               | 0.00                            | 889,240.00              | 506,815.35       |
| 21020105 Utility Allowance                                        |                              | 1,246,355.90   | 1,632,202.18   | 2,461,640.00         | 557,600.00               | 0.00                            | 1,904,040.00            | 829,437.82       |
| 21020106 Entertainment Allowance                                  |                              | 11,940.36      | 15,901.86      | 16,320.00            | 6,000.00                 | 0.00                            | 10,320.00               | 418.14           |
| 21020107 Leave Allowance                                          |                              | 3,693,473.00   | 3,883,685.97   | 8,767,300.00         | 1,625,000.00             | 0.00                            | 7,142,300.00            | 4,883,614.03     |
| 21020108 Domestic Staff Allowance                                 |                              | 433,660.32     | 549,761.37     | 590,140.00           | 216,900.00               | 0.00                            | 373,240.00              | 40,378.63        |
| 21020111 Clinical Allowance                                       |                              | 0.00           | 0.00           | 0.00                 | (630,380.00)             | 0.00                            | 630,380.00              | 0.00             |
| 21020112 Harzard Allowance                                        |                              | 282,356.28     | 282,356.28     | 384,580.00           | 141,200.00               | 0.00                            | 243,380.00              | 102,223.72       |
| 21020120 Journal Allowance                                        |                              | 0.00           | 0.00           | 0.00                 | (258,000.00)             | 0.00                            | 258,000.00              | 0.00             |
| 21020123 Responsibility Allowance                                 |                              | 0.00           | 0.00           | 0.00                 | (172,000.00)             | 0.00                            | 172,000.00              | 0.00             |
| 21020135 Furniture Allowance                                      |                              | 7,371,779.50   | 7,729,085.93   | 9,660,620.00         | 3,290,600.00             | 0.00                            | 6,370,020.00            | 1,931,534.07     |
| 21020139 Wardrobe Allowance                                       |                              | 282,356.28     | 282,356.28     | 384,580.00           | 141,200.00               | 0.00                            | 243,380.00              | 102,223.72       |
| 21020140 Academic Allowance                                       |                              | 0.00           | 0.00           | 0.00                 | (137,600.00)             | 0.00                            | 137,600.00              | 0.00             |
| 21020141 Accommodation Allowance                                  |                              | 564,712.56     | 564,712.56     | 768,300.00           | 282,400.00               | 0.00                            | 485,900.00              | 203,587.44       |
| 21020142 ICT Allowance                                            |                              | 564,712.56     | 564,712.56     | 768,300.00           | 282,400.00               | 0.00                            | 485,900.00              | 203,587.44       |
| 21020145 Other Allowances and Benefits                            |                              | 4,039,206.28   | 889,206.28     | 7,016,700.00         | 824,700.00               | 0.00                            | 6,192,000.00            | 6,127,493.72     |
| 210201 - ALLOWANCES Total                                         |                              | 29,875,979.19  | 28,950,647.54  | 56,987,500.00        | 11,267,320.00            | 0.00                            | 45,720,180.00           | 28,036,852.46    |
|                                                                   |                              |                |                |                      |                          |                                 |                         |                  |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total                   |                              | 29,875,979.19  | 28,950,647.54  | 56,987,500.00        | 11,267,320.00            | 0.00                            | 45,720,180.00           | 28,036,852.46    |
|                                                                   |                              |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST Total                                         |                              | 72,750,951.90  | 74,622,202.27  | 151,175,740.00       | 31,109,420.00            | 0.00                            | 120,066,320.00          | 76,553,537.73    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                 | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                               |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22 - OTHER RECURRENT COSTS                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                      | Local Travel & Transport: Training               | 5,923,600.00   | 6,635,200.00   | 13,000,000.00        | 0.00                     | 0.00                            | 13,000,000.00           | 6,364,800.00     |
| 22020102                                      | Local Travel & Transport: Others                 | 53,518,709.00  | 42,459,800.00  | 42,463,100.00        | 331,100.00               | 0.00                            | 42,132,000.00           | 3,300.00         |
| 22020103                                      | International Travel & Transport: Training       | 0.00           | 40,000.00      | 1,300,000.00         | 0.00                     | 0.00                            | 1,300,000.00            | 1,260,000.00     |
| 22020104                                      | International Travel & Transport: Others         | 0.00           | 0.00           | 1,300,000.00         | 0.00                     | 0.00                            | 1,300,000.00            | 1,300,000.00     |
| 22020105                                      | Hotel Accommodation - Local                      | 150,000.00     | 0.00           | 2,440,000.00         | 0.00                     | 0.00                            | 2,440,000.00            | 2,440,000.00     |
| 22020109                                      | Per-Diem/Estacodes                               | 3,955,000.00   | 0.00           | 4,350,200.00         | 3,050,200.00             | 0.00                            | 1,300,000.00            | 4,350,200.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total   |                                                  | 63,547,309.00  | 49,135,000.00  | 64,853,300.00        | 3,381,300.00             | 0.00                            | 61,472,000.00           | 15,718,300.00    |
| 220202 - UTILITIES - GENERAL                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                      | Electricity Charges                              | 324,956,780.61 | 291,990,502.00 | 416,000,000.00       | 0.00                     | 0.00                            | 416,000,000.00          | 124,009,498.00   |
| 22020202                                      | Telephone Charges                                | 0.00           | 0.00           | 216,800.00           | 0.00                     | 0.00                            | 216,800.00              | 216,800.00       |
| 22020203                                      | Internet Access Charges                          | 478,600.00     | 10,000.00      | 1,960,000.00         | 0.00                     | 0.00                            | 1,960,000.00            | 1,950,000.00     |
| 22020204                                      | Satellite Broadcasting Access Charges            | 80,000.00      | 20,000.00      | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 260,000.00       |
| 220202 - UTILITIES - GENERAL Total            |                                                  | 325,515,380.61 | 292,020,502.00 | 418,456,800.00       | 0.00                     | 0.00                            | 418,456,800.00          | 126,436,298.00   |
| 220203 - MATERIALS & SUPPLIES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                      | Office Stationeries/Computer Consumables         | 185,743,500.00 | 121,746,300.00 | 400,000,000.00       | 0.00                     | 0.00                            | 400,000,000.00          | 278,253,700.00   |
| 22020303                                      | Newspapers                                       | 0.00           | 0.00           | 87,200.00            | 0.00                     | 0.00                            | 87,200.00               | 87,200.00        |
| 22020305                                      | Printing of Non Security Documents               | 20,000.00      | 0.00           | 44,800.00            | 0.00                     | 0.00                            | 44,800.00               | 44,800.00        |
| 22020306                                      | Printing of Security Documents                   | 0.00           | 190,000.00     | 238,400.00           | 0.00                     | 0.00                            | 238,400.00              | 48,400.00        |
| 22020307                                      | Drugs/Laboratory/Medical Supplies                | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020312                                      | Other Materials and Supplies                     | 1,500,000.00   | 1,425,000.00   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 6,575,000.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total |                                                  | 187,263,500.00 | 123,361,300.00 | 408,370,400.00       | 0.00                     | 0.00                            | 408,370,400.00          | 285,009,100.00   |
| 220204 - MAINTENANCE SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                      | Maintenance of Motor Vehicle/Transport Equipment | 691,700.00     | 1,322,000.00   | 2,454,400.00         | 0.00                     | 0.00                            | 2,454,400.00            | 1,132,400.00     |
| 22020402                                      | Maintenance of Office Furniture                  | 930,000.00     | 278,000.00     | 1,160,000.00         | 0.00                     | 0.00                            | 1,160,000.00            | 882,000.00       |
| 22020403                                      | Maintenance of Office Building/Residential Qtrs  | 0.00           | 87,500.00      | 1,720,000.00         | 0.00                     | 0.00                            | 1,720,000.00            | 1,632,500.00     |
| 22020404                                      | Maintenance of Office/IT Equipments              | 239,300.00     | 172,000.00     | 576,000.00           | 0.00                     | 0.00                            | 576,000.00              | 404,000.00       |
| 22020405                                      | Maintenance of Plants/Generators                 | 247,000.00     | 82,800.00      | 4,536,000.00         | 0.00                     | 0.00                            | 4,536,000.00            | 4,453,200.00     |
| 22020406                                      | Other Maintenance Services                       | 342,300.00     | 875,500.00     | 4,333,600.00         | 0.00                     | 0.00                            | 4,333,600.00            | 3,458,100.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total |                                                  | 2,450,300.00   | 2,817,800.00   | 14,780,000.00        | 0.00                     | 0.00                            | 14,780,000.00           | 11,962,200.00    |
| 220205 - TRAINING - GENERAL                   |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                      | Local Training                                   | 15,000.00      | 248,000.00     | 7,360,000.00         | 0.00                     | 0.00                            | 7,360,000.00            | 7,112,000.00     |
| 22020502                                      | International Training                           | 0.00           | 0.00           | 8,667,200.00         | 0.00                     | 0.00                            | 8,667,200.00            | 8,667,200.00     |
| 22020503                                      | Other Trainings                                  | 0.00           | 0.00           | 2,228,000.00         | 0.00                     | 0.00                            | 2,228,000.00            | 2,228,000.00     |
| 220205 - TRAINING - GENERAL Total             |                                                  | 15,000.00      | 248,000.00     | 18,255,200.00        | 0.00                     | 0.00                            | 18,255,200.00           | 18,007,200.00    |
| 220206 - OTHER SERVICES - GENERAL             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                      | Security Services                                | 613,000.00     | 532,000.00     | 716,000.00           | 0.00                     | 0.00                            | 716,000.00              | 184,000.00       |
| 22020603                                      | Residential Rent                                 | 0.00           | 14,000.00      | 14,200.00            | 14,200.00                | 0.00                            | 0.00                    | 200.00           |
| 22020604                                      | Security Vote (Including Operations)             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020605                                      | Cleaning & Fumigation Services                   | 241,000.00     | 340,000.00     | 697,600.00           | 0.00                     | 0.00                            | 697,600.00              | 357,600.00       |
| 220206 - OTHER SERVICES - GENERAL Total       |                                                  | 854,000.00     | 886,000.00     | 1,427,800.00         | 14,200.00                | 0.00                            | 1,413,600.00            | 541,800.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                          | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-----------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                               | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                          | 342,475,072.11   | 21,900,000.00    | 40,000,000.00        | (1,200,000,000.00)       | 0.00                            | 1,240,000,000.00        | 18,100,000.00    |
| 22020702                                                    | InFormation Technology/Statistical Consulting | 0.00             | 123,254,405.92   | 202,133,600.00       | (400,000,000.00)         | 0.00                            | 602,133,600.00          | 78,879,194.08    |
| 22020703                                                    | Legal Services                                | 150,000.00       | 0.00             | 1,100,000.00         | 0.00                     | 0.00                            | 1,100,000.00            | 1,100,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                               | 342,625,072.11   | 145,154,405.92   | 243,233,600.00       | (1,600,000,000.00)       | 0.00                            | 1,843,233,600.00        | 98,079,194.08    |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                       | 2,462,000.00     | 5,037,050.00     | 5,044,900.00         | 1,084,900.00             | 0.00                            | 3,960,000.00            | 7,850.00         |
| 22020803                                                    | Plant/Generator Fuel Cost                     | 3,432,000.00     | 7,112,800.00     | 7,222,000.00         | 2,073,200.00             | 0.00                            | 5,148,800.00            | 109,200.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                               | 5,894,000.00     | 12,149,850.00    | 12,266,900.00        | 3,158,100.00             | 0.00                            | 9,108,800.00            | 117,050.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)            | 972,751.25       | 2,113,365.75     | 9,872,000.00         | 0.00                     | 0.00                            | 9,872,000.00            | 7,758,634.25     |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                               | 972,751.25       | 2,113,365.75     | 9,872,000.00         | 0.00                     | 0.00                            | 9,872,000.00            | 7,758,634.25     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                           | 2,249,000.00     | 6,885,000.00     | 6,915,100.00         | 3,035,100.00             | 0.00                            | 3,880,000.00            | 30,100.00        |
| 22021002                                                    | Honorarium & Sitting Allowance                | 2,455,000.00     | 1,230,000.00     | 4,536,000.00         | 0.00                     | 0.00                            | 4,536,000.00            | 3,306,000.00     |
| 22021003                                                    | Publicity & Advertisements                    | 950,000.00       | 905,000.00       | 4,493,600.00         | 0.00                     | 0.00                            | 4,493,600.00            | 3,588,600.00     |
| 22021004                                                    | Medical Expenses-Local                        | 4,535,000.00     | 4,075,000.00     | 4,960,000.00         | 0.00                     | 0.00                            | 4,960,000.00            | 885,000.00       |
| 22021006                                                    | Postages & Courier Services                   | 146,800.00       | 28,500.00        | 87,200.00            | 0.00                     | 0.00                            | 87,200.00               | 58,700.00        |
| 22021007                                                    | Welfare Packages                              | 11,495,000.00    | 6,718,300.00     | 20,520,000.00        | 0.00                     | 0.00                            | 20,520,000.00           | 13,801,700.00    |
| 22021008                                                    | Subscription to Professional Bodies           | 0.00             | 0.00             | 4,400,000.00         | 0.00                     | 0.00                            | 4,400,000.00            | 4,400,000.00     |
| 22021021                                                    | Special Days/Celebrations                     | 0.00             | 0.00             | 173,600.00           | 0.00                     | 0.00                            | 173,600.00              | 173,600.00       |
| 22021022                                                    | Youth Corpers Allowance                       | 1,208,200.00     | 700,000.00       | 864,000.00           | 0.00                     | 0.00                            | 864,000.00              | 164,000.00       |
| 22021023                                                    | Development Plan Preparation Expenses         | 300,000.00       | 0.00             | 101,933,600.00       | 0.00                     | 0.00                            | 101,933,600.00          | 101,933,600.00   |
| 22021025                                                    | Other Miscellaneous Expenses                  | 65,212,082.80    | 584,974,401.51   | 586,914,200.00       | 195,914,200.00           | 0.00                            | 391,000,000.00          | 1,939,798.49     |
| 22021027                                                    | Daily Rated Allowance                         | 13,435,827.86    | 5,726,000.00     | 5,733,700.00         | 773,700.00               | 0.00                            | 4,960,000.00            | 7,700.00         |
| 22021032                                                    | Logistics Allowance to Standing Committees    | 0.00             | 0.00             | 48,000,000.00        | 0.00                     | 0.00                            | 48,000,000.00           | 48,000,000.00    |
| 22021035                                                    | Payment for OGP Trips                         | 0.00             | 3,020,000.00     | 25,000,000.00        | 0.00                     | 0.00                            | 25,000,000.00           | 21,980,000.00    |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                               | 101,986,910.66   | 614,262,201.51   | 814,531,000.00       | 199,723,000.00           | 0.00                            | 614,808,000.00          | 200,268,798.49   |
| 2202 - OVERHEAD COST Total                                  |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST Total                                  |                                               | 1,031,124,223.63 | 1,242,148,425.18 | 2,006,047,000.00     | (1,393,723,400.00)       | 0.00                            | 3,399,770,400.00        | 763,898,574.82   |
| 22 - OTHER RECURRENT COSTS Total                            |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS Total                            |                                               | 1,031,124,223.63 | 1,242,148,425.18 | 2,006,047,000.00     | (1,393,723,400.00)       | 0.00                            | 3,399,770,400.00        | 763,898,574.82   |
| 022000100100 - Ministry of Finance Total                    |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 022000100100 - Ministry of Finance Total                    |                                               | 1,103,875,175.53 | 1,316,770,627.45 | 2,157,222,740.00     | (1,362,613,980.00)       | 0.00                            | 3,519,836,720.00        | 840,452,112.55   |
| 022000200100 - Debt Management Agency                       |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                         |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                               |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                 |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 21010101                                                    | Basic Salary                                  | 3,689,493.84     | 3,895,125.15     | 5,589,340.00         | 1,875,000.00             | 0.00                            | 3,714,340.00            | 1,694,214.85     |
| 21010103                                                    | Consolidated Revenue Fund Charge - Salaries   | 3,165,962.63     | 0.00             | 0.00                 | (1,917,800.00)           | 0.00                            | 1,917,800.00            | 0.00             |
| 210101 - SALARIES AND WAGES Total                           |                                               | 6,855,456.47     | 3,895,125.15     | 5,589,340.00         | (42,800.00)              | 0.00                            | 5,632,140.00            | 1,694,214.85     |
| 2101 - SALARY Total                                         |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY Total                                         |                                               | 6,855,456.47     | 3,895,125.15     | 5,589,340.00         | (42,800.00)              | 0.00                            | 5,632,140.00            | 1,694,214.85     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                   |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                         |                                               |                  |                  |                      |                          |                                 |                         |                  |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020102                                        | Housing/Rent Allowance                           | 3,689,493.84   | 3,895,125.15   | 3,903,320.00         | 2,693,300.00             | 0.00                            | 1,210,020.00            | 8,194.85         |
| 21020103                                        | Transport Allowance                              | 1,475,797.80   | 1,558,050.32   | 1,560,940.00         | 1,041,500.00             | 0.00                            | 519,440.00              | 2,889.68         |
| 21020104                                        | Meal Subsidy                                     | 826,653.24     | 711,274.05     | 1,045,360.00         | 395,200.00               | 0.00                            | 650,160.00              | 334,085.95       |
| 21020105                                        | Utility Allowance                                | 1,475,797.80   | 1,558,050.32   | 2,108,800.00         | 750,000.00               | 0.00                            | 1,358,800.00            | 550,749.68       |
| 21020106                                        | Entertainment Allowance                          | 186,797.04     | 304,842.70     | 305,420.00           | 166,100.00               | 0.00                            | 139,320.00              | 577.30           |
| 21020107                                        | Leave Allowance                                  | 368,949.84     | 389,513.00     | 455,820.00           | 187,500.00               | 0.00                            | 268,320.00              | 66,307.00        |
| 21020108                                        | Domestic Staff Allowance                         | 1,604,369.04   | 1,835,951.91   | 2,254,340.00         | 840,500.00               | 0.00                            | 1,413,840.00            | 418,388.09       |
| 21020109                                        | Shift Allowance                                  | 0.00           | 0.00           | 0.00                 | (461,820.00)             | 0.00                            | 461,820.00              | 0.00             |
| 21020111                                        | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (1,419,000.00)           | 0.00                            | 1,419,000.00            | 0.00             |
| 21020112                                        | Harzard Allowance                                | 1,106,848.68   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020128                                        | Personal Assistance Allowance                    | 933,984.48     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020130                                        | Special Allowance                                | 1,106,848.68   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                        | Furniture Allowance                              | 1,338,022.80   | 1,439,505.09   | 1,897,660.00         | 684,200.00               | 0.00                            | 1,213,460.00            | 458,154.91       |
| 21020140                                        | Academic Allowance                               | 280,195.44     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance             | 0.00           | 0.00           | 0.00                 | (648,440.00)             | 0.00                            | 648,440.00              | 0.00             |
| 21020145                                        | Other Allowances and Benefits                    | 500,000.00     | 4,418,553.48   | 5,408,060.00         | 1,950,000.00             | 0.00                            | 3,458,060.00            | 989,506.52       |
| 210201 - ALLOWANCES Total                       |                                                  | 14,893,758.68  | 16,110,866.02  | 18,939,720.00        | 6,179,040.00             | 0.00                            | 12,760,680.00           | 2,828,853.98     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 14,893,758.68  | 16,110,866.02  | 18,939,720.00        | 6,179,040.00             | 0.00                            | 12,760,680.00           | 2,828,853.98     |
| 21 - PERSONNEL COST Total                       |                                                  | 21,749,215.15  | 20,005,991.17  | 24,529,060.00        | 6,136,240.00             | 0.00                            | 18,392,820.00           | 4,523,068.83     |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 1,757,000.00   | 10,931,000.00  | 10,956,500.00        | 9,384,500.00             | 0.00                            | 1,572,000.00            | 25,500.00        |
| 22020103                                        | International Travel & Transport: Training       | 1,344,000.00   | 1,000,000.00   | 1,392,000.00         | 0.00                     | 0.00                            | 1,392,000.00            | 392,000.00       |
| 22020105                                        | Hotel Accommodation - Local                      | 1,083,600.00   | 2,276,000.00   | 2,640,000.00         | 1,237,600.00             | 0.00                            | 1,402,400.00            | 364,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 4,184,600.00   | 14,207,000.00  | 14,988,500.00        | 10,622,100.00            | 0.00                            | 4,366,400.00            | 781,500.00       |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020202                                        | Telephone Charges                                | 0.00           | 0.00           | 59,200.00            | 0.00                     | 0.00                            | 59,200.00               | 59,200.00        |
| 22020203                                        | Internet Access Charges                          | 90,000.00      | 167,400.00     | 173,800.00           | 1,800.00                 | 0.00                            | 172,000.00              | 6,400.00         |
| 22020204                                        | Satellite Broadcasting Access Charges            | 41,700.00      | 53,800.00      | 65,600.00            | 19,200.00                | 0.00                            | 46,400.00               | 11,800.00        |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 131,700.00     | 221,200.00     | 298,600.00           | 21,000.00                | 0.00                            | 277,600.00              | 77,400.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 540,600.00     | 669,000.00     | 682,000.00           | 215,600.00               | 0.00                            | 466,400.00              | 13,000.00        |
| 22020303                                        | Newspapers                                       | 5,000.00       | 0.00           | 52,000.00            | 0.00                     | 0.00                            | 52,000.00               | 52,000.00        |
| 22020305                                        | Printing of Non Security Documents               | 80,000.00      | 16,000.00      | 72,000.00            | 0.00                     | 0.00                            | 72,000.00               | 56,000.00        |
| 22020306                                        | Printing of Security Documents                   | 138,000.00     | 150,000.00     | 201,600.00           | 0.00                     | 0.00                            | 201,600.00              | 51,600.00        |
| 22020311                                        | Food Stuff/Catering Materials Supplies           | 40,000.00      | 0.00           | 41,600.00            | 0.00                     | 0.00                            | 41,600.00               | 41,600.00        |
| 22020312                                        | Other Materials and Supplies                     | 167,000.00     | 337,000.00     | 340,000.00           | 167,200.00               | 0.00                            | 172,800.00              | 3,000.00         |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 970,600.00     | 1,172,000.00   | 1,389,200.00         | 382,800.00               | 0.00                            | 1,006,400.00            | 217,200.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 310,500.00     | 289,000.00     | 320,000.00           | 176,000.00               | 0.00                            | 144,000.00              | 31,000.00        |
| 22020402                                        | Maintenance of Office Furniture                  | 799,000.00     | 631,500.00     | 729,600.00           | 0.00                     | 0.00                            | 729,600.00              | 98,100.00        |
| 22020404                                        | Maintenance of Office/IT Equipments              | 267,800.00     | 202,000.00     | 418,400.00           | 0.00                     | 0.00                            | 418,400.00              | 216,400.00       |
| 22020405                                        | Maintenance of Plants/Generators                 | 102,000.00     | 128,000.00     | 256,000.00           | 63,200.00                | 0.00                            | 192,800.00              | 128,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020406                                                    | Other Maintenance Services                            | 180,000.00     | 155,500.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 4,500.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 1,659,300.00   | 1,406,000.00   | 1,884,000.00         | 239,200.00               | 0.00                            | 1,644,800.00            | 478,000.00       |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 612,000.00     | 865,000.00     | 978,400.00           | 0.00                     | 0.00                            | 978,400.00              | 113,400.00       |
| 22020502                                                    | International Training                                | 982,000.00     | 0.00           | 935,200.00           | 0.00                     | 0.00                            | 935,200.00              | 935,200.00       |
| 22020503                                                    | Other Trainings                                       | 342,000.00     | 1,735,000.00   | 2,000,000.00         | 937,600.00               | 0.00                            | 1,062,400.00            | 265,000.00       |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 1,020,000.00   | 475,000.00     | 823,200.00           | 0.00                     | 0.00                            | 823,200.00              | 348,200.00       |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 2,956,000.00   | 3,075,000.00   | 4,736,800.00         | 937,600.00               | 0.00                            | 3,799,200.00            | 1,661,800.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                        | 25,200.00      | 64,000.00      | 78,000.00            | 26,800.00                | 0.00                            | 51,200.00               | 14,000.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 25,200.00      | 64,000.00      | 78,000.00            | 26,800.00                | 0.00                            | 51,200.00               | 14,000.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 1,327,300.00   | 2,288,625.00   | 2,300,000.00         | 515,200.00               | 0.00                            | 1,784,800.00            | 11,375.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 1,327,300.00   | 2,288,625.00   | 2,300,000.00         | 515,200.00               | 0.00                            | 1,784,800.00            | 11,375.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 310,000.00     | 845,000.00     | 900,000.00           | 347,200.00               | 0.00                            | 552,800.00              | 55,000.00        |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 555,000.00     | 1,010,000.00   | 1,300,000.00         | 517,600.00               | 0.00                            | 782,400.00              | 290,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 865,000.00     | 1,855,000.00   | 2,200,000.00         | 864,800.00               | 0.00                            | 1,335,200.00            | 345,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 21,526.49      | 34,980.27      | 38,300.00            | 5,500.00                 | 0.00                            | 32,800.00               | 3,319.73         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 21,526.49      | 34,980.27      | 38,300.00            | 5,500.00                 | 0.00                            | 32,800.00               | 3,319.73         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                                   | 390,000.00     | 625,375.00     | 648,000.00           | 302,400.00               | 0.00                            | 345,600.00              | 22,625.00        |
| 22021002                                                    | Honorarium & Sitting Allowance                        | 442,000.00     | 5,000.00       | 2,685,600.00         | 0.00                     | 0.00                            | 2,685,600.00            | 2,680,600.00     |
| 22021003                                                    | Publicity & Advertisements                            | 28,000.00      | 0.00           | 144,800.00           | 0.00                     | 0.00                            | 144,800.00              | 144,800.00       |
| 22021006                                                    | Postages & Courier Services                           | 0.00           | 0.00           | 21,600.00            | 0.00                     | 0.00                            | 21,600.00               | 21,600.00        |
| 22021007                                                    | Welfare Packages                                      | 1,065,800.00   | 2,360,200.00   | 2,370,400.00         | 1,028,800.00             | 0.00                            | 1,341,600.00            | 10,200.00        |
| 22021023                                                    | Development Plan Preparation Expenses                 | 0.00           | 50,000.00      | 79,200.00            | 0.00                     | 0.00                            | 79,200.00               | 29,200.00        |
| 22021026                                                    | Monitoring and Evaluation Recurrent                   | 315,000.00     | 4,986,000.00   | 4,986,200.00         | 986,200.00               | 0.00                            | 4,000,000.00            | 200.00           |
| 22021027                                                    | Daily Rated Allowance                                 | 1,625,000.00   | 1,550,000.00   | 1,551,100.00         | 900,700.00               | 0.00                            | 650,400.00              | 1,100.00         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                                       | 3,865,800.00   | 9,576,575.00   | 12,486,900.00        | 3,218,100.00             | 0.00                            | 9,268,800.00            | 2,910,325.00     |
| 2202 - OVERHEAD COST Total                                  |                                                       | 16,007,026.49  | 33,900,380.27  | 40,400,300.00        | 16,833,100.00            | 0.00                            | 23,567,200.00           | 6,499,919.73     |
| 22 - OTHER RECURRENT COSTS Total                            |                                                       | 16,007,026.49  | 33,900,380.27  | 40,400,300.00        | 16,833,100.00            | 0.00                            | 23,567,200.00           | 6,499,919.73     |
| 022000200100 - Debt Management Agency Total                 |                                                       | 37,756,241.64  | 53,906,371.44  | 64,929,360.00        | 22,969,340.00            | 0.00                            | 41,960,020.00           | 11,022,988.56    |
| 022000700100 - Office of the Accountant General             |                                                       |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                               |                                                       |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                    | Basic Salary                                          | 180,888,565.08 | 173,215,279.21 | 244,074,312.00       | 87,701,200.00            | 0.00                            | 156,373,112.00          | 70,859,032.79    |
| 21010103                                                    | Consolidated Revenue Fund Charge - Salaries           | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                     | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                          | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 210101 - SALARIES AND WAGES Total               |                                          | 180,888,565.08 | 173,215,279.21 | 244,074,312.00       | 87,701,200.00            | 0.00                            | 156,373,112.00          | 70,859,032.79    |
| 2101 - SALARY Total                             |                                          | 180,888,565.08 | 173,215,279.21 | 244,074,312.00       | 87,701,200.00            | 0.00                            | 156,373,112.00          | 70,859,032.79    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                          |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                          |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                   | 2,143,445.37   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020103                                        | Transport Allowance                      | 11,750,443.29  | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020104                                        | Meal Subsidy                             | 1,845,642.86   | 1,791,038.40   | 1,799,834.00         | 1,763,800.00             | 0.00                            | 36,034.00               | 8,795.60         |
| 21020105                                        | Utility Allowance                        | 7,073,679.82   | 7,108,422.15   | 9,657,660.00         | 3,533,600.00             | 0.00                            | 6,124,060.00            | 2,549,237.85     |
| 21020106                                        | Entertainment Allowance                  | 1,145,753.20   | 1,348,371.56   | 1,646,840.00         | 650,100.00               | 0.00                            | 996,740.00              | 298,468.44       |
| 21020107                                        | Leave Allowance                          | 17,941,811.24  | 16,898,010.23  | 24,202,726.00        | 8,568,700.00             | 0.00                            | 15,634,026.00           | 7,304,715.77     |
| 21020108                                        | Domestic Staff Allowance                 | 14,665,863.69  | 16,918,278.96  | 21,377,264.00        | 8,548,300.00             | 0.00                            | 12,828,964.00           | 4,458,985.04     |
| 21020109                                        | Shift Allowance                          | 0.00           | 0.00           | 0.00                 | (841,596.00)             | 0.00                            | 841,596.00              | 0.00             |
| 21020110                                        | Call Duty Allowance                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111                                        | Clinical Allowance                       | 0.00           | 0.00           | 0.00                 | (79,017,660.00)          | 0.00                            | 79,017,660.00           | 0.00             |
| 21020112                                        | Harzard Allowance                        | 89,428,543.57  | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020117                                        | Outfit Allowance                         | 69,583.68      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020120                                        | Journal Allowance                        | 193,218.64     | 249,574.08     | 22,131,220.00        | 109,200.00               | 0.00                            | 22,022,020.00           | 21,881,645.92    |
| 21020128                                        | Personal Assistance Allowance            | 978,542.04     | 978,542.04     | 982,856.00           | 923,000.00               | 0.00                            | 59,856.00               | 4,313.96         |
| 21020130                                        | Special Allowance                        | 353,205.84     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                        | Furniture Allowance                      | 34,548,886.05  | 32,933,731.31  | 46,633,354.00        | 16,714,900.00            | 0.00                            | 29,918,454.00           | 13,699,622.69    |
| 21020137                                        | Driver's Allowance                       | 966,092.97     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020138                                        | Admin Allowance                          | 322,030.95     | 415,956.64     | 461,844.00           | 182,000.00               | 0.00                            | 279,844.00              | 45,887.36        |
| 21020139                                        | Wardrobe Allowance                       | 89,075,337.73  | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020140                                        | Academic Allowance                       | 293,562.72     | 293,562.72     | 77,267,472.00        | 146,800.00               | 0.00                            | 77,120,672.00           | 76,973,909.28    |
| 21020141                                        | Accommodation Allowance                  | 178,150,653.77 | 169,297,830.17 | 240,386,058.00       | 86,144,800.00            | 0.00                            | 154,241,258.00          | 71,088,227.83    |
| 21020142                                        | ICT Allowance                            | 26,333,261.16  | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance     | 0.00           | 0.00           | 0.00                 | (303,838.00)             | 0.00                            | 303,838.00              | 0.00             |
| 21020145                                        | Other Allowances and Benefits            | 61,760,755.70  | 258,086,319.36 | 258,757,962.00       | 200,616,200.00           | 0.00                            | 58,141,762.00           | 671,642.64       |
| 210201 - ALLOWANCES Total                       |                                          | 539,040,314.29 | 506,319,637.62 | 705,305,090.00       | 247,738,306.00           | 0.00                            | 457,566,784.00          | 198,985,452.38   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                          | 539,040,314.29 | 506,319,637.62 | 705,305,090.00       | 247,738,306.00           | 0.00                            | 457,566,784.00          | 198,985,452.38   |
| 21 - PERSONNEL COST Total                       |                                          | 719,928,879.37 | 679,534,916.83 | 949,379,402.00       | 335,439,506.00           | 0.00                            | 613,939,896.00          | 269,844,485.17   |
| 22 - OTHER RECURRENT COSTS                      |                                          |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                          |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                          |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training       | 10,019,660.00  | 150,000.00     | 14,000,000.00        | (10,000,000.00)          | 0.00                            | 24,000,000.00           | 13,850,000.00    |
| 22020102                                        | Local Travel & Transport: Others         | 9,567,150.00   | 16,343,250.00  | 25,698,500.00        | 13,698,500.00            | 0.00                            | 12,000,000.00           | 9,355,250.00     |
| 22020104                                        | International Travel & Transport: Others | 0.00           | 495,000.00     | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 5,105,000.00     |
| 22020105                                        | Hotel Accommodation - Local              | 0.00           | 0.00           | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 22020109                                        | Per-Diem/Estacodes                       | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                          | 19,586,810.00  | 16,988,250.00  | 49,298,500.00        | 3,698,500.00             | 0.00                            | 45,600,000.00           | 32,310,250.00    |
| 220202 - UTILITIES - GENERAL                    |                                          |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                      | 0.00           | 30,000.00      | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,170,000.00     |
| 22020203                                        | Internet Access Charges                  | 0.00           | 0.00           | 2,457,600.00         | 0.00                     | 0.00                            | 2,457,600.00            | 2,457,600.00     |
| 22020204                                        | Satellite Broadcasting Access Charges    | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020208                                                    | Software Charges/ License Renewal                     | 9,500,000.00   | 10,191,620.00  | 20,476,000.00        | 0.00                     | 0.00                            | 20,476,000.00           | 10,284,380.00    |
| 220202 - UTILITIES - GENERAL Total                          |                                                       | 9,500,000.00   | 10,221,620.00  | 24,533,600.00        | 0.00                     | 0.00                            | 24,533,600.00           | 14,311,980.00    |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables              | 8,498,500.00   | 8,948,200.00   | 24,000,000.00        | 0.00                     | 0.00                            | 24,000,000.00           | 15,051,800.00    |
| 22020302                                                    | Books                                                 | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020305                                                    | Printing of Non Security Documents                    | 3,000,000.00   | 0.00           | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 8,000,000.00     |
| 22020306                                                    | Printing of Security Documents                        | 11,500,000.00  | 68,468,750.00  | 92,400,000.00        | 14,000,000.00            | 0.00                            | 78,400,000.00           | 23,931,250.00    |
| 22020309                                                    | UniForms & Other Clothing                             | 0.00           | 0.00           | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 480,000.00       |
| 22020312                                                    | Other Materials and Supplies                          | 0.00           | 10,000.00      | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,590,000.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 22,998,500.00  | 77,426,950.00  | 126,640,000.00       | 14,000,000.00            | 0.00                            | 112,640,000.00          | 49,213,050.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 224,500.00     | 1,494,500.00   | 4,000,000.00         | 3,200,000.00             | 0.00                            | 800,000.00              | 2,505,500.00     |
| 22020402                                                    | Maintenance of Office Furniture                       | 405,000.00     | 60,000.00      | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 7,940,000.00     |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 318,800.00     | 1,404,200.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 2,595,800.00     |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 2,102,700.00   | 1,971,000.00   | 3,178,000.00         | 1,578,000.00             | 0.00                            | 1,600,000.00            | 1,207,000.00     |
| 22020405                                                    | Maintenance of Plants/Generators                      | 484,000.00     | 146,200.00     | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,253,800.00     |
| 22020406                                                    | Other Maintenance Services                            | 5,000.00       | 7,500.00       | 8,800.00             | 0.00                     | 0.00                            | 8,800.00                | 1,300.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 3,540,000.00   | 5,083,400.00   | 21,586,800.00        | 4,778,000.00             | 0.00                            | 16,808,800.00           | 16,503,400.00    |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 0.00           | 0.00           | 4,800,000.00         | 0.00                     | 0.00                            | 4,800,000.00            | 4,800,000.00     |
| 22020502                                                    | International Training                                | 0.00           | 0.00           | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 8,000,000.00     |
| 22020503                                                    | Other Trainings                                       | 0.00           | 0.00           | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 12,000,000.00    |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 5,988,400.00   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 2,011,600.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 0.00           | 5,988,400.00   | 32,800,000.00        | 0.00                     | 0.00                            | 32,800,000.00           | 26,811,600.00    |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 1,012,000.00   | 1,997,107.50   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 2,002,892.50     |
| 22020605                                                    | Cleaning & Fumigation Services                        | 300,000.00     | 672,000.00     | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,328,000.00     |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 1,312,000.00   | 2,669,107.50   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 5,330,892.50     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 401,184,838.20 | 484,038,917.84 | 500,000,000.00       | (1,100,000,000.00)       | 0.00                            | 1,600,000,000.00        | 15,961,082.16    |
| 22020702                                                    | InFormation Technology/Statistical Consulting         | 0.00           | 0.00           | 76,800,000.00        | (3,200,000.00)           | 0.00                            | 80,000,000.00           | 76,800,000.00    |
| 22020703                                                    | Legal Services                                        | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020709                                                    | Other Consulting Services                             | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 401,184,838.20 | 484,038,917.84 | 578,640,000.00       | (1,103,200,000.00)       | 0.00                            | 1,681,840,000.00        | 94,601,082.16    |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 3,367,250.00   | 7,593,500.00   | 9,088,000.00         | 5,888,000.00             | 0.00                            | 3,200,000.00            | 1,494,500.00     |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 7,753,600.00   | 8,150,000.00   | 38,824,000.00        | (1,176,000.00)           | 0.00                            | 40,000,000.00           | 30,674,000.00    |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 11,120,850.00  | 15,743,500.00  | 47,912,000.00        | 4,712,000.00             | 0.00                            | 43,200,000.00           | 32,168,500.00    |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 514,828.87     | 673,417.32     | 50,000,000.00        | (1,150,000,000.00)       | 0.00                            | 1,200,000,000.00        | 49,326,582.68    |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 514,828.87     | 673,417.32     | 50,000,000.00        | (1,150,000,000.00)       | 0.00                            | 1,200,000,000.00        | 49,326,582.68    |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                 | Economic Description                       | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------|--------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                               |                                            | N                 | N                 | N                    | N                        | N                               | N                       | N                |
| 22021001                                                      | Refreshment & Meals                        | 20,000.00         | 0.00              | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021002                                                      | Honorarium & Sitting Allowance             | 96,600.00         | 180,000.00        | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 220,000.00       |
| 22021003                                                      | Publicity & Advertisements                 | 0.00              | 470,000.00        | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 1,530,000.00     |
| 22021004                                                      | Medical Expenses-Local                     | 0.00              | 300,000.00        | 4,800,000.00         | 0.00                     | 0.00                            | 4,800,000.00            | 4,500,000.00     |
| 22021006                                                      | Postages & Courier Services                | 14,400.00         | 0.00              | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22021007                                                      | Welfare Packages                           | 2,800,000.00      | 6,620,000.00      | 20,914,400.00        | 0.00                     | 0.00                            | 20,914,400.00           | 14,294,400.00    |
| 22021008                                                      | Subscription to Professional Bodies        | 815,000.00        | 1,090,000.00      | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 910,000.00       |
| 22021022                                                      | Youth Corpers Allowance                    | 110,000.00        | 670,000.00        | 967,200.00           | 0.00                     | 0.00                            | 967,200.00              | 297,200.00       |
| 22021023                                                      | Development Plan Preparation Expenses      | 0.00              | 30,000.00         | 4,096,000.00         | 0.00                     | 0.00                            | 4,096,000.00            | 4,066,000.00     |
| 22021024                                                      | Final Accounts Preparation Expenses        | 210,000.00        | 900,000.00        | 40,576,800.00        | 0.00                     | 0.00                            | 40,576,800.00           | 39,676,800.00    |
| 22021025                                                      | Other Miscellaneous Expenses               | 15,640,575.00     | 14,290,670.00     | 77,236,000.00        | 0.00                     | 0.00                            | 77,236,000.00           | 62,945,330.00    |
| 22021027                                                      | Daily Rated Allowance                      | 6,395,000.00      | 9,680,000.00      | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 2,320,000.00     |
| 22021028                                                      | Provision for Outstanding Liabilities      | 0.00              | 10,000.00         | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 7,990,000.00     |
| 22021029                                                      | Fertilizer Payment to Company              | 0.00              | 0.00              | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 8,000,000.00     |
| 22021030                                                      | Payment of WAEC/NECO/JAMB                  | 0.00              | 0.00              | 80,000,000.00        | (600,000,000.00)         | 0.00                            | 680,000,000.00          | 80,000,000.00    |
| 22021031                                                      | Settlement of Liability                    | 0.00              | 110,407,579.00    | 450,000,000.00       | (5,150,000,000.00)       | 0.00                            | 5,600,000,000.00        | 339,592,421.00   |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                 |                                            | 26,101,575.00     | 144,648,249.00    | 711,630,400.00       | (5,750,000,000.00)       | 0.00                            | 6,461,630,400.00        | 566,982,151.00   |
| 2202 - OVERHEAD COST Total                                    |                                            | 495,859,402.07    | 763,481,811.66    | 1,651,041,300.00     | (7,976,011,500.00)       | 0.00                            | 9,627,052,800.00        | 887,559,488.34   |
| 2204 - GRANTS AND CONTRIBUTIONS GENERAL                       |                                            |                   |                   |                      |                          |                                 |                         |                  |
| 220401 - LOCAL GRANTS AND CONTRIBUTIONS                       |                                            |                   |                   |                      |                          |                                 |                         |                  |
| 22040103                                                      | Grant to Local Governments - Current       | 126,000,000.00    | 252,000,000.00    | 252,000,000.00       | 4,648,720.00             | 0.00                            | 247,351,280.00          | 0.00             |
| 22040110                                                      | Grants to State MDAs                       | 0.00              | 0.00              | 914,933,814.00       | (1,485,066,186.00)       | 0.00                            | 2,400,000,000.00        | 914,933,814.00   |
| 220401 - LOCAL GRANTS AND CONTRIBUTIONS Total                 |                                            | 126,000,000.00    | 252,000,000.00    | 1,166,933,814.00     | (1,480,417,466.00)       | 0.00                            | 2,647,351,280.00        | 914,933,814.00   |
| 2204 - GRANTS AND CONTRIBUTIONS GENERAL Total                 |                                            | 126,000,000.00    | 252,000,000.00    | 1,166,933,814.00     | (1,480,417,466.00)       | 0.00                            | 2,647,351,280.00        | 914,933,814.00   |
| 2206 - PUBLIC DEBT CHARGES                                    |                                            |                   |                   |                      |                          |                                 |                         |                  |
| 220603 - FOREIGN PRINCIPAL                                    |                                            |                   |                   |                      |                          |                                 |                         |                  |
| 22060302                                                      | Foreign Principal - Long Term Borrowings   | 3,687,709,151.22  | 9,635,650,706.83  | 9,693,207,300.00     | 8,813,207,300.00         | 0.00                            | 880,000,000.00          | 57,556,593.17    |
| 220603 - FOREIGN PRINCIPAL Total                              |                                            | 3,687,709,151.22  | 9,635,650,706.83  | 9,693,207,300.00     | 8,813,207,300.00         | 0.00                            | 880,000,000.00          | 57,556,593.17    |
| 220604 - DOMESTIC PRINCIPAL                                   |                                            |                   |                   |                      |                          |                                 |                         |                  |
| 22060401                                                      | Domestic Principal - Short Term Borrowings | 0.00              | 1,602,308,845.74  | 2,170,414,000.00     | 636,458,000.00           | 0.00                            | 1,533,956,000.00        | 568,105,154.26   |
| 22060402                                                      | Domestic Principal - Long Term Borrowings  | 13,680,825,112.96 | 20,184,300,825.24 | 21,127,968,992.00    | 12,467,038,600.00        | 0.00                            | 8,660,930,392.00        | 943,668,166.76   |
| 220604 - DOMESTIC PRINCIPAL Total                             |                                            | 13,680,825,112.96 | 21,786,609,670.98 | 23,298,382,992.00    | 13,103,496,600.00        | 0.00                            | 10,194,886,392.00       | 1,511,773,321.02 |
| 2206 - PUBLIC DEBT CHARGES Total                              |                                            | 17,368,534,264.18 | 31,422,260,377.81 | 32,991,590,292.00    | 21,916,703,900.00        | 0.00                            | 11,074,886,392.00       | 1,569,329,914.19 |
| 2207 - TRANSFERS-PAYMENT                                      |                                            |                   |                   |                      |                          |                                 |                         |                  |
| 220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT       |                                            |                   |                   |                      |                          |                                 |                         |                  |
| 22070105                                                      | 10 % Cost of IGR Collection                | 543,356,781.50    | 1,035,671,176.17  | 1,145,759,900.00     | 321,759,900.00           | 0.00                            | 824,000,000.00          | 110,088,723.83   |
| 220701 - TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT Total |                                            | 543,356,781.50    | 1,035,671,176.17  | 1,145,759,900.00     | 321,759,900.00           | 0.00                            | 824,000,000.00          | 110,088,723.83   |
| 2207 - TRANSFERS-PAYMENT Total                                |                                            | 543,356,781.50    | 1,035,671,176.17  | 1,145,759,900.00     | 321,759,900.00           | 0.00                            | 824,000,000.00          | 110,088,723.83   |
| 22 - OTHER RECURRENT COSTS Total                              |                                            | 18,533,750,447.75 | 33,473,413,365.64 | 36,955,325,306.00    | 12,782,034,834.00        | 0.00                            | 24,173,290,472.00       | 3,481,911,940.36 |
| 022000700100 - Office of the Accountant General Total         |                                            | 19,253,679,327.12 | 34,152,948,282.47 | 37,904,704,708.00    | 13,117,474,340.00        | 0.00                            | 24,787,230,368.00       | 3,751,756,425.53 |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                             | N              | N              | N                    | N                        | N                               | N                       | N                |
| 022000800100  | Board of Internal Revenue                   |                |                |                      |                          |                                 |                         |                  |
| 21            | PERSONNEL COST                              |                |                |                      |                          |                                 |                         |                  |
| 2101          | SALARY                                      |                |                |                      |                          |                                 |                         |                  |
| 210101        | SALARIES AND WAGES                          |                |                |                      |                          |                                 |                         |                  |
| 21010101      | Basic-Salary                                | 163,963,409.15 | 203,731,528.42 | 341,847,440.00       | 82,390,600.00            | 0.00                            | 259,456,840.00          | 138,115,911.58   |
| 21010103      | Consolidated Revenue Fund Charge - Salaries | 450,000.00     | 1,827,000.00   | 1,845,300.00         | (2,884,700.00)           | 0.00                            | 4,730,000.00            | 18,300.00        |
| 210101        | SALARIES AND WAGES Total                    | 164,413,409.15 | 205,558,528.42 | 343,692,740.00       | 79,505,900.00            | 0.00                            | 264,186,840.00          | 138,134,211.58   |
| 2101          | SALARY Total                                | 164,413,409.15 | 205,558,528.42 | 343,692,740.00       | 79,505,900.00            | 0.00                            | 264,186,840.00          | 138,134,211.58   |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION          |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                  |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                      | 38,571,470.38  | 47,698,319.95  | 50,377,000.00        | 19,399,800.00            | 0.00                            | 30,977,200.00           | 2,678,680.05     |
| 21020103      | Transport Allowance                         | 12,477,601.19  | 17,103,808.08  | 19,541,040.00        | 6,233,400.00             | 0.00                            | 13,307,640.00           | 2,437,231.92     |
| 21020104      | Meal Subsidy                                | 2,495,303.48   | 3,496,535.78   | 5,195,280.00         | 1,241,000.00             | 0.00                            | 3,954,280.00            | 1,698,744.22     |
| 21020105      | Utility Allowance                           | 6,992,738.29   | 9,916,035.07   | 12,690,360.00        | 3,517,600.00             | 0.00                            | 9,172,760.00            | 2,774,324.93     |
| 21020106      | Entertainment Allowance                     | 717,854.40     | 828,070.11     | 1,778,420.00         | 383,500.00               | 0.00                            | 1,394,920.00            | 950,349.89       |
| 21020107      | Leave Allowance                             | 15,275,022.20  | 19,215,842.31  | 19,702,140.00        | 7,503,900.00             | 0.00                            | 12,198,240.00           | 486,297.69       |
| 21020108      | Domestic Staff Allowance                    | 7,142,552.81   | 10,439,015.52  | 10,508,500.00        | 4,290,700.00             | 0.00                            | 6,217,800.00            | 69,484.48        |
| 21020109      | Shift Allowance                             | 0.00           | 0.00           | 0.00                 | (619,200.00)             | 0.00                            | 619,200.00              | 0.00             |
| 21020111      | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (4,330,960.00)           | 0.00                            | 4,330,960.00            | 0.00             |
| 21020112      | Harzard Allowance                           | 311,862.32     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020120      | Journal Allowance                           | 454,042.88     | 469,952.88     | 573,840.00           | 235,000.00               | 0.00                            | 338,840.00              | 103,887.12       |
| 21020122      | Hardship Allowance                          | 266,862.32     | 282,772.32     | 652,240.00           | 141,400.00               | 0.00                            | 510,840.00              | 369,467.68       |
| 21020128      | Personal Assistance Allowance               | 889,541.12     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020130      | Special Allowance                           | 266,862.32     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135      | Furniture Allowance                         | 29,487,391.91  | 36,749,726.73  | 47,105,580.00        | 14,865,900.00            | 0.00                            | 32,239,680.00           | 10,355,853.27    |
| 21020137      | Driver's Allowance                          | 935,902.56     | 935,902.56     | 3,488,320.00         | 468,000.00               | 0.00                            | 3,020,320.00            | 2,552,417.44     |
| 21020138      | Admin Allowance                             | 311,967.48     | 311,967.48     | 398,520.00           | 156,000.00               | 0.00                            | 242,520.00              | 86,552.52        |
| 21020143      | Motor Vehicle/ Maintenance Allowance        | 0.00           | 0.00           | 0.00                 | (187,480.00)             | 0.00                            | 187,480.00              | 0.00             |
| 21020145      | Other Allowances and Benefits               | 19,617,912.00  | 5,621,639.20   | 23,768,940.00        | 4,750,900.00             | 0.00                            | 19,018,040.00           | 18,147,300.80    |
| 210201        | ALLOWANCES Total                            | 136,214,887.66 | 153,069,587.99 | 195,780,180.00       | 58,049,460.00            | 0.00                            | 137,730,720.00          | 42,710,592.01    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION Total    | 136,214,887.66 | 153,069,587.99 | 195,780,180.00       | 58,049,460.00            | 0.00                            | 137,730,720.00          | 42,710,592.01    |
| 21            | PERSONNEL COST Total                        | 300,628,296.81 | 358,628,116.41 | 539,472,920.00       | 137,555,360.00           | 0.00                            | 401,917,560.00          | 180,844,803.59   |
| 22            | OTHER RECURRENT COSTS                       |                |                |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST                               |                |                |                      |                          |                                 |                         |                  |
| 220201        | TRAVEL & TRANSPORT - GENERAL                |                |                |                      |                          |                                 |                         |                  |
| 22020101      | Local Travel & Transport: Training          | 0.00           | 0.00           | 38,567,200.00        | 0.00                     | 0.00                            | 38,567,200.00           | 38,567,200.00    |
| 22020102      | Local Travel & Transport: Others            | 0.00           | 0.00           | 6,539,200.00         | 0.00                     | 0.00                            | 6,539,200.00            | 6,539,200.00     |
| 22020103      | International Travel & Transport: Training  | 0.00           | 0.00           | 3,973,600.00         | 0.00                     | 0.00                            | 3,973,600.00            | 3,973,600.00     |
| 22020104      | International Travel & Transport: Others    | 0.00           | 0.00           | 2,990,400.00         | 0.00                     | 0.00                            | 2,990,400.00            | 2,990,400.00     |
| 22020105      | Hotel Accommodation - Local                 | 0.00           | 0.00           | 3,384,000.00         | 0.00                     | 0.00                            | 3,384,000.00            | 3,384,000.00     |
| 220201        | TRAVEL & TRANSPORT - GENERAL Total          | 0.00           | 0.00           | 55,454,400.00        | 0.00                     | 0.00                            | 55,454,400.00           | 55,454,400.00    |
| 220202        | UTILITIES - GENERAL                         |                |                |                      |                          |                                 |                         |                  |
| 22020201      | Electricity Charges                         | 0.00           | 0.00           | 3,384,000.00         | 0.00                     | 0.00                            | 3,384,000.00            | 3,384,000.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020203                                                    | Internet Access Charges                               | 0.00           | 0.00           | 2,760,800.00         | 0.00                     | 0.00                            | 2,760,800.00            | 2,760,800.00     |
| 22020204                                                    | Satellite Broadcasting Access Charges                 | 0.00           | 0.00           | 2,990,400.00         | 0.00                     | 0.00                            | 2,990,400.00            | 2,990,400.00     |
| 22020209                                                    | Other Utility Charges                                 | 0.00           | 0.00           | 2,976,800.00         | 0.00                     | 0.00                            | 2,976,800.00            | 2,976,800.00     |
| 220202 - UTILITIES - GENERAL Total                          |                                                       | 0.00           | 0.00           | 12,112,000.00        | 0.00                     | 0.00                            | 12,112,000.00           | 12,112,000.00    |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables              | 0.00           | 0.00           | 16,916,800.00        | 0.00                     | 0.00                            | 16,916,800.00           | 16,916,800.00    |
| 22020302                                                    | Books                                                 | 0.00           | 0.00           | 328,000.00           | 0.00                     | 0.00                            | 328,000.00              | 328,000.00       |
| 22020303                                                    | Newspapers                                            | 0.00           | 0.00           | 439,200.00           | 0.00                     | 0.00                            | 439,200.00              | 439,200.00       |
| 22020305                                                    | Printing of Non Security Documents                    | 0.00           | 0.00           | 53,600,000.00        | 0.00                     | 0.00                            | 53,600,000.00           | 53,600,000.00    |
| 22020306                                                    | Printing of Security Documents                        | 0.00           | 0.00           | 3,116,800.00         | 0.00                     | 0.00                            | 3,116,800.00            | 3,116,800.00     |
| 22020309                                                    | UniForms & Other Clothing                             | 0.00           | 0.00           | 5,167,200.00         | 0.00                     | 0.00                            | 5,167,200.00            | 5,167,200.00     |
| 22020312                                                    | Other Materials and Supplies                          | 0.00           | 0.00           | 27,933,600.00        | 0.00                     | 0.00                            | 27,933,600.00           | 27,933,600.00    |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 0.00           | 0.00           | 107,501,600.00       | 0.00                     | 0.00                            | 107,501,600.00          | 107,501,600.00   |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 0.00           | 0.00           | 7,973,600.00         | 0.00                     | 0.00                            | 7,973,600.00            | 7,973,600.00     |
| 22020402                                                    | Maintenance of Office Furniture                       | 0.00           | 0.00           | 2,990,400.00         | 0.00                     | 0.00                            | 2,990,400.00            | 2,990,400.00     |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 0.00           | 0.00           | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 12,000,000.00    |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 0.00           | 0.00           | 14,356,800.00        | 0.00                     | 0.00                            | 14,356,800.00           | 14,356,800.00    |
| 22020405                                                    | Maintenance of Plants/Generators                      | 0.00           | 0.00           | 2,990,400.00         | 0.00                     | 0.00                            | 2,990,400.00            | 2,990,400.00     |
| 22020406                                                    | Other Maintenance Services                            | 0.00           | 0.00           | 2,990,400.00         | 0.00                     | 0.00                            | 2,990,400.00            | 2,990,400.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 0.00           | 0.00           | 43,301,600.00        | 0.00                     | 0.00                            | 43,301,600.00           | 43,301,600.00    |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 0.00           | 0.00           | 20,780,000.00        | 0.00                     | 0.00                            | 20,780,000.00           | 20,780,000.00    |
| 22020502                                                    | International Training                                | 0.00           | 0.00           | 2,584,000.00         | 0.00                     | 0.00                            | 2,584,000.00            | 2,584,000.00     |
| 22020503                                                    | Other Trainings                                       | 0.00           | 0.00           | 7,384,000.00         | 0.00                     | 0.00                            | 7,384,000.00            | 7,384,000.00     |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 0.00           | 6,176,800.00         | 0.00                     | 0.00                            | 6,176,800.00            | 6,176,800.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 0.00           | 0.00           | 36,924,800.00        | 0.00                     | 0.00                            | 36,924,800.00           | 36,924,800.00    |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 0.00           | 0.00           | 28,000,000.00        | 0.00                     | 0.00                            | 28,000,000.00           | 28,000,000.00    |
| 22020605                                                    | Cleaning & Fumigation Services                        | 0.00           | 0.00           | 9,744,000.00         | 0.00                     | 0.00                            | 9,744,000.00            | 9,744,000.00     |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 0.00           | 0.00           | 37,744,000.00        | 0.00                     | 0.00                            | 37,744,000.00           | 37,744,000.00    |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 0.00           | 0.00           | 12,550,400.00        | 0.00                     | 0.00                            | 12,550,400.00           | 12,550,400.00    |
| 22020702                                                    | InFormation Technology/Statistical Consulting         | 0.00           | 0.00           | 16,524,000.00        | 0.00                     | 0.00                            | 16,524,000.00           | 16,524,000.00    |
| 22020703                                                    | Legal Services                                        | 0.00           | 0.00           | 3,718,400.00         | 0.00                     | 0.00                            | 3,718,400.00            | 3,718,400.00     |
| 22020709                                                    | Other Consulting Services                             | 0.00           | 0.00           | 4,773,600.00         | 0.00                     | 0.00                            | 4,773,600.00            | 4,773,600.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 0.00           | 0.00           | 37,566,400.00        | 0.00                     | 0.00                            | 37,566,400.00           | 37,566,400.00    |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 0.00           | 0.00           | 19,960,000.00        | 0.00                     | 0.00                            | 19,960,000.00           | 19,960,000.00    |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 0.00           | 0.00           | 43,960,000.00        | 0.00                     | 0.00                            | 43,960,000.00           | 43,960,000.00    |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 0.00           | 0.00           | 63,920,000.00        | 0.00                     | 0.00                            | 63,920,000.00           | 63,920,000.00    |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 117,187,141.70 | 21,195.46      | 2,101,832,000.00     | 2,100,000,000.00         | 0.00                            | 1,832,000.00            | 2,101,810,804.54 |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                              | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                            |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020902                                                                   | Insurance Premium                           | 0.00           | 0.00           | 4,510,400.00         | 0.00                     | 0.00                            | 4,510,400.00            | 4,510,400.00     |
| 220209 - FINANCIAL CHARGES - GENERAL Total                                 |                                             | 117,187,141.70 | 21,195.46      | 2,106,342,400.00     | 2,100,000,000.00         | 0.00                            | 6,342,400.00            | 2,106,321,204.54 |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                                   | Refreshment & Meals                         | 0.00           | 0.00           | 14,950,400.00        | 0.00                     | 0.00                            | 14,950,400.00           | 14,950,400.00    |
| 22021002                                                                   | Honorarium & Sitting Allowance              | 0.00           | 0.00           | 23,920,000.00        | 0.00                     | 0.00                            | 23,920,000.00           | 23,920,000.00    |
| 22021003                                                                   | Publicity & Advertisements                  | 0.00           | 0.00           | 9,967,200.00         | 0.00                     | 0.00                            | 9,967,200.00            | 9,967,200.00     |
| 22021004                                                                   | Medical Expenses-Local                      | 0.00           | 0.00           | 6,584,000.00         | 0.00                     | 0.00                            | 6,584,000.00            | 6,584,000.00     |
| 22021006                                                                   | Postages & Courier Services                 | 0.00           | 0.00           | 498,400.00           | 0.00                     | 0.00                            | 498,400.00              | 498,400.00       |
| 22021007                                                                   | Welfare Packages                            | 0.00           | 0.00           | 49,733,600.00        | (100,000,000.00)         | 0.00                            | 149,733,600.00          | 49,733,600.00    |
| 22021008                                                                   | Subscription to Professional Bodies         | 0.00           | 0.00           | 9,967,200.00         | 0.00                     | 0.00                            | 9,967,200.00            | 9,967,200.00     |
| 22021025                                                                   | Other Miscellaneous Expenses                | 0.00           | 26,374,976.00  | 70,400,000.00        | 0.00                     | 0.00                            | 70,400,000.00           | 44,025,024.00    |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                              |                                             | 0.00           | 26,374,976.00  | 186,020,800.00       | (100,000,000.00)         | 0.00                            | 286,020,800.00          | 159,645,824.00   |
| 2202 - OVERHEAD COST Total                                                 |                                             | 117,187,141.70 | 26,396,171.46  | 2,686,888,000.00     | 2,000,000,000.00         | 0.00                            | 686,888,000.00          | 2,660,491,828.54 |
| 22 - OTHER RECURRENT COSTS Total                                           |                                             | 117,187,141.70 | 26,396,171.46  | 2,686,888,000.00     | 2,000,000,000.00         | 0.00                            | 686,888,000.00          | 2,660,491,828.54 |
| 022000800100 - Board of Internal Revenue Total                             |                                             | 417,815,438.51 | 385,024,287.87 | 3,226,360,920.00     | 2,137,555,360.00         | 0.00                            | 1,088,805,560.00        | 2,841,336,632.13 |
| 022000900100 - State Fiscal Transparency, Accountability And Sustain.Progr |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                              |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010103                                                                   | Consolidated Revenue Fund Charge - Salaries | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 210101 - SALARIES AND WAGES Total                                          |                                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 2101 - SALARY Total                                                        |                                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21 - PERSONNEL COST Total                                                  |                                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22 - OTHER RECURRENT COSTS                                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                                   | Local Travel & Transport: Training          | 0.00           | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020103                                                                   | International Travel & Transport: Training  | 0.00           | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020104                                                                   | International Travel & Transport: Others    | 0.00           | 135,000.00     | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 185,000.00       |
| 22020105                                                                   | Hotel Accommodation - Local                 | 0.00           | 300,000.00     | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 20,000.00        |
| 22020109                                                                   | Per-Diem/Estacodes                          | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                                |                                             | 0.00           | 435,000.00     | 1,360,000.00         | 0.00                     | 0.00                            | 1,360,000.00            | 925,000.00       |
| 220202 - UTILITIES - GENERAL                                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                                   | Electricity Charges                         | 0.00           | 300,000.00     | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 20,000.00        |
| 22020202                                                                   | Telephone Charges                           | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020209                                                                   | Other Utility Charges                       | 0.00           | 45,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 35,000.00        |
| 220202 - UTILITIES - GENERAL Total                                         |                                             | 0.00           | 345,000.00     | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 135,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                                   | Office Stationeries/Computer Consumables    | 87,500.00      | 331,000.00     | 662,000.00           | 262,000.00               | 0.00                            | 400,000.00              | 331,000.00       |
| 22020305                                                                   | Printing of Non Security Documents          | 0.00           | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                                    | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                  |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020306                                                                         | Printing of Security Documents                   | 0.00           | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020312                                                                         | Other Materials and Supplies                     | 547,500.00     | 300,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 100,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total                                    |                                                  | 635,000.00     | 631,000.00     | 1,702,000.00         | 262,000.00               | 0.00                            | 1,440,000.00            | 1,071,000.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL                                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                                         | Maintenance of Motor Vehicle/Transport Equipment | 2,552,500.00   | 300,000.00     | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 260,000.00       |
| 22020402                                                                         | Maintenance of Office Furniture                  | 665,000.00     | 514,000.40     | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 45,999.60        |
| 22020404                                                                         | Maintenance of Office/IT Equipments              | 1,738,250.00   | 340,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 60,000.00        |
| 22020405                                                                         | Maintenance of Plants/Generators                 | 459,335.00     | 435,297.25     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 364,702.75       |
| 22020406                                                                         | Other Maintenance Services                       | 809,700.00     | 615,000.00     | 1,230,000.00         | 590,000.00               | 0.00                            | 640,000.00              | 615,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total                                    |                                                  | 6,224,785.00   | 2,204,297.65   | 3,550,000.00         | 590,000.00               | 0.00                            | 2,960,000.00            | 1,345,702.35     |
| 220205 - TRAINING - GENERAL                                                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                                         | Local Training                                   | 0.00           | 397,500.00     | 770,000.00           | 370,000.00               | 0.00                            | 400,000.00              | 372,500.00       |
| 22020502                                                                         | International Training                           | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220205 - TRAINING - GENERAL Total                                                |                                                  | 0.00           | 397,500.00     | 770,000.00           | 370,000.00               | 0.00                            | 400,000.00              | 372,500.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                                         | Financial Consulting                             | 0.00           | 117,500.00     | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 2,500.00         |
| 22020709                                                                         | Other Consulting Services                        | 45,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total                      |                                                  | 45,000.00      | 117,500.00     | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 2,500.00         |
| 220208 - FUEL & LUBRICANTS - GENERAL                                             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                                         | Motor Vehicle Fuel Cost                          | 393,000.00     | 385,000.00     | 770,000.00           | 370,000.00               | 0.00                            | 400,000.00              | 385,000.00       |
| 22020803                                                                         | Plant/Generator Fuel Cost                        | 0.00           | 100,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 300,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                                       |                                                  | 393,000.00     | 485,000.00     | 1,170,000.00         | 370,000.00               | 0.00                            | 800,000.00              | 685,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                                             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                                         | Bank Charges (Other Than Interest)               | 3,915.45       | 161,380.05     | 162,600.00           | 122,600.00               | 0.00                            | 40,000.00               | 1,219.95         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                                       |                                                  | 3,915.45       | 161,380.05     | 162,600.00           | 122,600.00               | 0.00                            | 40,000.00               | 1,219.95         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                                         | Refreshment & Meals                              | 0.00           | 350,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 50,000.00        |
| 22021002                                                                         | Honorarium & Sitting Allowance                   | 45,000.00      | 2,075,000.00   | 4,060,000.00         | 1,980,000.00             | 0.00                            | 2,080,000.00            | 1,985,000.00     |
| 22021003                                                                         | Publicity & Advertisements                       | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021004                                                                         | Medical Expenses-Local                           | 0.00           | 140,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 20,000.00        |
| 22021006                                                                         | Postages & Courier Services                      | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021007                                                                         | Welfare Packages                                 | 787,000.00     | 450,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 350,000.00       |
| 22021023                                                                         | Development Plan Preparation Expenses            | 190,000.00     | 70,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 10,000.00        |
| 22021024                                                                         | Final Accounts Preparation Expenses              | 0.00           | 75,000.00      | 150,000.00           | 70,000.00                | 0.00                            | 80,000.00               | 75,000.00        |
| 22021025                                                                         | Other Miscellaneous Expenses                     | 264,215.00     | 32,468,111.75  | 32,691,500.00        | 32,291,500.00            | 0.00                            | 400,000.00              | 223,388.25       |
| 22021027                                                                         | Daily Rated Allowance                            | 1,280,000.00   | 1,435,000.00   | 1,441,400.00         | 641,400.00               | 0.00                            | 800,000.00              | 6,400.00         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                                    |                                                  | 2,566,215.00   | 37,063,111.75  | 39,902,900.00        | 34,982,900.00            | 0.00                            | 4,920,000.00            | 2,839,788.25     |
| 2202 - OVERHEAD COST Total                                                       |                                                  | 9,867,915.45   | 41,839,789.45  | 49,217,500.00        | 36,697,500.00            | 0.00                            | 12,520,000.00           | 7,377,710.55     |
| 22 - OTHER RECURRENT COSTS Total                                                 |                                                  | 9,867,915.45   | 41,839,789.45  | 49,217,500.00        | 36,697,500.00            | 0.00                            | 12,520,000.00           | 7,377,710.55     |
| 022000900100 - State Fiscal Transparency, Accountability And Sustain.Progr Total |                                                  | 9,867,915.45   | 41,839,789.45  | 49,217,500.00        | 36,697,500.00            | 0.00                            | 12,520,000.00           | 7,377,710.55     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                             | Economic Description                        | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------|---------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                           |                                             | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 022000000000 - Ministry of Finance Total                  |                                             | 20,822,994,098.24 | 35,950,489,358.68 | 43,402,435,228.00    | 13,952,082,560.00        | 0.00                            | 29,450,352,668.00       | 7,451,945,869.32 |
| 022200000000 - Ministry of Commerce, Trade and Industries |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 022200100100 - Ministry of Commerce                       |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                       |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                             |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                               |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 21010101                                                  | Basic-Salary                                | 59,107,521.28     | 71,140,058.63     | 84,447,260.00        | 28,305,600.00            | 0.00                            | 56,141,660.00           | 13,307,201.37    |
| 21010103                                                  | Consolidated Revenue Fund Charge - Salaries | 5,047,440.63      | 5,514,184.69      | 5,531,700.00         | 4,671,700.00             | 0.00                            | 860,000.00              | 17,515.31        |
| 210101 - SALARIES AND WAGES Total                         |                                             | 64,154,961.91     | 76,654,243.32     | 89,978,960.00        | 32,977,300.00            | 0.00                            | 57,001,660.00           | 13,324,716.68    |
| 2101 - SALARY Total                                       |                                             | 64,154,961.91     | 76,654,243.32     | 89,978,960.00        | 32,977,300.00            | 0.00                            | 57,001,660.00           | 13,324,716.68    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                 |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                       |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 21020102                                                  | Housing/Rent Allowance                      | 13,523,800.02     | 16,276,843.66     | 18,878,460.00        | 6,476,400.00             | 0.00                            | 12,402,060.00           | 2,601,616.34     |
| 21020103                                                  | Transport Allowance                         | 4,388,577.54      | 5,878,593.86      | 6,294,860.00         | 2,097,200.00             | 0.00                            | 4,197,660.00            | 416,266.14       |
| 21020104                                                  | Meal Subsidy                                | 816,679.12        | 1,145,991.30      | 1,146,200.00         | 410,900.00               | 0.00                            | 735,300.00              | 208.70           |
| 21020105                                                  | Utility Allowance                           | 2,245,745.06      | 3,206,829.07      | 3,210,160.00         | 1,403,300.00             | 0.00                            | 1,806,860.00            | 3,330.93         |
| 21020106                                                  | Entertainment Allowance                     | 36,358.80         | 57,829.27         | 92,280.00            | 12,300.00                | 0.00                            | 79,980.00               | 34,450.73        |
| 21020107                                                  | Leave Allowance                             | 5,615,180.00      | 6,864,275.86      | 8,288,040.00         | 2,673,100.00             | 0.00                            | 5,614,940.00            | 1,423,764.14     |
| 21020108                                                  | Domestic Staff Allowance                    | 1,145,586.01      | 1,829,027.30      | 1,832,360.00         | 713,500.00               | 0.00                            | 1,118,860.00            | 3,332.70         |
| 21020111                                                  | Clinical Allowance                          | 0.00              | 0.00              | 0.00                 | (706,920.00)             | 0.00                            | 706,920.00              | 0.00             |
| 21020114                                                  | Teaching Allowance                          | 51,113.76         | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020121                                                  | Wieghing Allowance                          | 69,507.90         | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020123                                                  | Responsibility Allowance                    | 0.00              | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020127                                                  | UniForm Allowance                           | 0.00              | 0.00              | 0.00                 | (44,720.00)              | 0.00                            | 44,720.00               | 0.00             |
| 21020135                                                  | Furniture Allowance                         | 10,709,329.68     | 13,072,207.17     | 14,507,660.00        | 5,162,900.00             | 0.00                            | 9,344,760.00            | 1,435,452.83     |
| 21020145                                                  | Other Allowances and Benefits               | 7,010,000.00      | 1,746,863.39      | 2,424,600.00         | 1,564,600.00             | 0.00                            | 860,000.00              | 677,736.61       |
| 210201 - ALLOWANCES Total                                 |                                             | 45,611,877.89     | 50,078,460.88     | 56,674,620.00        | 19,762,560.00            | 0.00                            | 36,912,060.00           | 6,596,159.12     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total           |                                             | 45,611,877.89     | 50,078,460.88     | 56,674,620.00        | 19,762,560.00            | 0.00                            | 36,912,060.00           | 6,596,159.12     |
| 21 - PERSONNEL COST Total                                 |                                             | 109,766,839.80    | 126,732,704.20    | 146,653,580.00       | 52,739,860.00            | 0.00                            | 93,913,720.00           | 19,920,875.80    |
| 22 - OTHER RECURRENT COSTS                                |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                      |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                     |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 22020101                                                  | Local Travel & Transport: Training          | 1,283,600.00      | 500,000.00        | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 7,500,000.00     |
| 22020102                                                  | Local Travel & Transport: Others            | 984,160.00        | 4,078,830.00      | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 3,921,170.00     |
| 22020103                                                  | International Travel & Transport: Training  | 580,000.00        | 7,000,000.00      | 11,870,000.00        | 7,070,000.00             | 0.00                            | 4,800,000.00            | 4,870,000.00     |
| 22020105                                                  | Hotel Accommodation - Local                 | 300,000.00        | 0.00              | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020106                                                  | Hotel Accommodation - International         | 1,035,000.00      | 0.00              | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020107                                                  | Hotel Accommodation - Local Training        | 60,000.00         | 0.00              | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 280,000.00       |
| 22020109                                                  | Per-Diem/Estacodes                          | 240,000.00        | 0.00              | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 280,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total               |                                             | 4,482,760.00      | 11,578,830.00     | 30,430,000.00        | 7,070,000.00             | 0.00                            | 23,360,000.00           | 18,851,170.00    |
| 220202 - UTILITIES - GENERAL                              |                                             |                   |                   |                      |                          |                                 |                         |                  |
| 22020201                                                  | Electricity Charges                         | 0.00              | 0.00              | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020202                                                  | Telephone Charges                           | 0.00              | 0.00              | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 22020203                                                    | Internet Access Charges                          | 0.00           | 25,000.00      | 50,000.00            | 10,000.00                | 0.00                            | 40,000.00               | 25,000.00        |
| 22020204                                                    | Satellite Broadcasting Access Charges            | 77,200.00      | 94,500.00      | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 11,100.00        |
| 22020205                                                    | Water Rates                                      | 0.00           | 15,000.00      | 15,100.00            | 3,100.00                 | 0.00                            | 12,000.00               | 100.00           |
| 22020209                                                    | Other Utility Charges                            | 263,400.00     | 540,475.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 259,525.00       |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 340,600.00     | 674,975.00     | 1,090,700.00         | 13,100.00                | 0.00                            | 1,077,600.00            | 415,725.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 260,000.00     | 1,260,000.00   | 1,260,600.00         | 60,600.00                | 0.00                            | 1,200,000.00            | 600.00           |
| 22020302                                                    | Books                                            | 0.00           | 0.00           | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 211,200.00       |
| 22020304                                                    | Magazines & Periodicals                          | 30,000.00      | 115,000.00     | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 5,000.00         |
| 22020305                                                    | Printing of Non Security Documents               | 105,000.00     | 385,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 415,000.00       |
| 22020306                                                    | Printing of Security Documents                   | 100,150.00     | 189,000.00     | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 11,000.00        |
| 22020312                                                    | Other Materials and Supplies                     | 421,500.00     | 2,175,000.00   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 225,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 916,650.00     | 4,124,000.00   | 4,991,800.00         | 60,600.00                | 0.00                            | 4,931,200.00            | 867,800.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 1,756,700.00   | 3,557,000.00   | 3,600,000.00         | 0.00                     | 0.00                            | 3,600,000.00            | 43,000.00        |
| 22020402                                                    | Maintenance of Office Furniture                  | 778,100.00     | 1,580,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 20,000.00        |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 409,250.00     | 1,396,150.00   | 1,396,400.00         | 196,400.00               | 0.00                            | 1,200,000.00            | 250.00           |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 613,000.00     | 825,000.00     | 825,300.00           | 25,300.00                | 0.00                            | 800,000.00              | 300.00           |
| 22020405                                                    | Maintenance of Plants/Generators                 | 175,000.00     | 2,322,200.00   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 77,800.00        |
| 22020406                                                    | Other Maintenance Services                       | 838,000.00     | 1,801,325.00   | 1,953,900.00         | 153,900.00               | 0.00                            | 1,800,000.00            | 152,575.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 4,570,050.00   | 11,481,675.00  | 11,775,600.00        | 375,600.00               | 0.00                            | 11,400,000.00           | 293,925.00       |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 170,000.00     | 1,349,000.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 2,651,000.00     |
| 22020502                                                    | International Training                           | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 170,000.00     | 1,349,000.00   | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 4,251,000.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 18,960,000.00  | 16,162,000.00  | 16,163,700.00        | 163,700.00               | 0.00                            | 16,000,000.00           | 1,700.00         |
| 22020605                                                    | Cleaning & Fumigation Services                   | 10,755,000.00  | 30,210,000.00  | 32,000,000.00        | 0.00                     | 0.00                            | 32,000,000.00           | 1,790,000.00     |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 29,715,000.00  | 46,372,000.00  | 48,163,700.00        | 163,700.00               | 0.00                            | 48,000,000.00           | 1,791,700.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 105,000.00     | 4,886,612.00   | 4,933,500.00         | 4,733,500.00             | 0.00                            | 200,000.00              | 46,888.00        |
| 22020706                                                    | Surveying Services                               | 26,000.00      | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 22020709                                                    | Other Consulting Services                        | 90,000.00      | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 221,000.00     | 4,886,612.00   | 5,333,500.00         | 4,733,500.00             | 0.00                            | 600,000.00              | 446,888.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 450,000.00     | 265,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 135,000.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 470,000.00     | 35,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 365,000.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 125,000.00     | 610,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 590,000.00       |
| 22020806                                                    | Cooking Gas/Fuel Cost                            | 30,500.00      | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 1,075,500.00   | 910,000.00     | 2,040,000.00         | 0.00                     | 0.00                            | 2,040,000.00            | 1,130,000.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 77,033.55      | 194,839.76     | 195,600.00           | 75,600.00                | 0.00                            | 120,000.00              | 760.24           |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 77,033.55      | 194,839.76     | 195,600.00           | 75,600.00                | 0.00                            | 120,000.00              | 760.24           |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                   | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                 |                                             | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                        | Refreshment & Meals                         | 0.00           | 35,000.00      | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 205,000.00       |
| 22021002                                                        | Honorarium & Sitting Allowance              | 58,000.00      | 155,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 245,000.00       |
| 22021003                                                        | Publicity & Advertisements                  | 190,000.00     | 170,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 230,000.00       |
| 22021004                                                        | Medical Expenses-Local                      | 898,000.00     | 1,079,000.00   | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 121,000.00       |
| 22021006                                                        | Postages & Courier Services                 | 33,000.00      | 67,900.00      | 68,200.00            | 28,200.00                | 0.00                            | 40,000.00               | 300.00           |
| 22021007                                                        | Welfare Packages                            | 1,732,600.00   | 524,000.00     | 604,000.00           | 0.00                     | 0.00                            | 604,000.00              | 80,000.00        |
| 22021008                                                        | Subscription to Professional Bodies         | 0.00           | 200,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 200,000.00       |
| 22021009                                                        | Sporting Activities                         | 15,000.00      | 40,000.00      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 0.00             |
| 22021021                                                        | Special Days/Celebrations                   | 0.00           | 4,595,000.00   | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 1,005,000.00     |
| 22021023                                                        | Development Plan Preparation Expenses       | 769,000.00     | 1,410,000.00   | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 590,000.00       |
| 22021025                                                        | Other Miscellaneous Expenses                | 9,600,500.00   | 24,646,750.00  | 24,653,300.00        | 653,300.00               | 0.00                            | 24,000,000.00           | 6,550.00         |
| 22021027                                                        | Daily Rated Allowance                       | 5,010,000.00   | 6,962,000.00   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 1,038,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                   |                                             | 18,306,100.00  | 39,884,650.00  | 43,605,500.00        | 681,500.00               | 0.00                            | 42,924,000.00           | 3,720,850.00     |
| 2202 - OVERHEAD COST Total                                      |                                             | 59,874,693.55  | 121,456,581.76 | 153,226,400.00       | 13,173,600.00            | 0.00                            | 140,052,800.00          | 31,769,818.24    |
| 2203 - LOANS AND ADVANCES                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 220301 - STAFF LOANS & ADVANCES                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 22030108                                                        | Housing Loans                               | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220301 - STAFF LOANS & ADVANCES Total                           |                                             | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 2203 - LOANS AND ADVANCES Total                                 |                                             | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22 - OTHER RECURRENT COSTS Total                                |                                             | 59,874,693.55  | 121,456,581.76 | 154,826,400.00       | 13,173,600.00            | 0.00                            | 141,652,800.00          | 33,369,818.24    |
| 022200100100 - Ministry of Commerce Total                       |                                             | 169,641,533.35 | 248,189,285.96 | 301,479,980.00       | 65,913,460.00            | 0.00                            | 235,566,520.00          | 53,290,694.04    |
| 022201900100 - Jimeta Modern Market Office                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010103                                                        | Consolidated Revenue Fund Charge - Salaries | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 210101 - SALARIES AND WAGES Total                               |                                             | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 2101 - SALARY Total                                             |                                             | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 21 - PERSONNEL COST Total                                       |                                             | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 022201900100 - Jimeta Modern Market Office Total                |                                             | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 022200000000 - Ministry of Commerce, Trade and Industries Total |                                             | 169,641,533.35 | 248,639,285.96 | 301,934,480.00       | 66,367,960.00            | 0.00                            | 235,566,520.00          | 53,295,194.04    |
| 022900000000 - Ministry of Transportation                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 022900100100 - Ministry of Transportation                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                        | Basic-Salary                                | 27,793,601.03  | 34,047,266.88  | 44,515,400.00        | 13,448,400.00            | 0.00                            | 31,067,000.00           | 10,468,133.12    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21010103      | Consolidated Revenue Fund Charge - Salaries      | 4,847,440.63   | 9,694,881.25   | 9,748,800.00         | 9,318,800.00             | 0.00                            | 430,000.00              | 53,918.75        |
| 210101        | SALARIES AND WAGES Total                         | 32,641,041.66  | 43,742,148.13  | 54,264,200.00        | 22,767,200.00            | 0.00                            | 31,497,000.00           | 10,522,051.87    |
| 2101          | SALARY Total                                     | 32,641,041.66  | 43,742,148.13  | 54,264,200.00        | 22,767,200.00            | 0.00                            | 31,497,000.00           | 10,522,051.87    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION               |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                       |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                           | 6,359,166.26   | 7,790,007.48   | 10,344,000.00        | 3,077,000.00             | 0.00                            | 7,267,000.00            | 2,553,992.52     |
| 21020103      | Transport Allowance                              | 2,894,264.80   | 3,744,019.38   | 4,557,600.00         | 1,418,600.00             | 0.00                            | 3,139,000.00            | 813,580.62       |
| 21020104      | Meal Subsidy                                     | 606,643.28     | 798,651.36     | 943,200.00           | 298,200.00               | 0.00                            | 645,000.00              | 144,548.64       |
| 21020105      | Utility Allowance                                | 1,455,182.70   | 1,914,480.63   | 4,583,200.00         | 713,200.00               | 0.00                            | 3,870,000.00            | 2,668,719.37     |
| 21020107      | Leave Allowance                                  | 2,775,633.00   | 3,396,105.69   | 4,478,100.00         | 1,339,100.00             | 0.00                            | 3,139,000.00            | 1,081,994.31     |
| 21020111      | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (645,000.00)             | 0.00                            | 645,000.00              | 0.00             |
| 21020135      | Furniture Allowance                              | 3,529,169.05   | 4,225,337.82   | 5,673,900.00         | 1,674,900.00             | 0.00                            | 3,999,000.00            | 1,448,562.18     |
| 21020145      | Other Allowances and Benefits                    | 4,270,000.00   | 840,000.00     | 5,527,000.00         | 840,000.00               | 0.00                            | 4,687,000.00            | 4,687,000.00     |
| 210201        | ALLOWANCES Total                                 | 21,890,059.09  | 22,708,602.36  | 36,107,000.00        | 8,716,000.00             | 0.00                            | 27,391,000.00           | 13,398,397.64    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION Total         | 21,890,059.09  | 22,708,602.36  | 36,107,000.00        | 8,716,000.00             | 0.00                            | 27,391,000.00           | 13,398,397.64    |
| 21            | PERSONNEL COST Total                             | 54,531,100.75  | 66,450,750.49  | 90,371,200.00        | 31,483,200.00            | 0.00                            | 58,888,000.00           | 23,920,449.51    |
| 22            | OTHER RECURRENT COSTS                            |                |                |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST                                    |                |                |                      |                          |                                 |                         |                  |
| 220201        | TRAVEL & TRANSPORT - GENERAL                     |                |                |                      |                          |                                 |                         |                  |
| 22020101      | Local Travel & Transport: Training               | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020102      | Local Travel & Transport: Others                 | 378,000.00     | 472,180.00     | 950,000.00           | 350,000.00               | 0.00                            | 600,000.00              | 477,820.00       |
| 220201        | TRAVEL & TRANSPORT - GENERAL Total               | 378,000.00     | 472,180.00     | 950,000.00           | 350,000.00               | 0.00                            | 600,000.00              | 477,820.00       |
| 220202        | UTILITIES - GENERAL                              |                |                |                      |                          |                                 |                         |                  |
| 22020209      | Other Utility Charges                            | 10,000.00      | 343,000.00     | 1,000,000.00         | 880,000.00               | 0.00                            | 120,000.00              | 657,000.00       |
| 220202        | UTILITIES - GENERAL Total                        | 10,000.00      | 343,000.00     | 1,000,000.00         | 880,000.00               | 0.00                            | 120,000.00              | 657,000.00       |
| 220203        | MATERIALS & SUPPLIES - GENERAL                   |                |                |                      |                          |                                 |                         |                  |
| 22020301      | Office Stationeries/Computer Consumables         | 156,200.00     | 1,136,300.00   | 5,200,000.00         | 0.00                     | 0.00                            | 5,200,000.00            | 4,063,700.00     |
| 22020305      | Printing of Non Security Documents               | 0.00           | 19,500.00      | 66,400.00            | 0.00                     | 0.00                            | 66,400.00               | 46,900.00        |
| 22020306      | Printing of Security Documents                   | 175,000.00     | 445,000.00     | 545,600.00           | 500,000.00               | 0.00                            | 45,600.00               | 100,600.00       |
| 22020309      | UniForms & Other Clothing                        | 10,000.00      | 0.00           | 676,000.00           | 0.00                     | 0.00                            | 676,000.00              | 676,000.00       |
| 22020310      | Teaching Aids/Instruction Materials              | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020312      | Other Materials and Supplies                     | 411,600.00     | 455,500.00     | 956,000.00           | 500,000.00               | 0.00                            | 456,000.00              | 500,500.00       |
| 220203        | MATERIALS & SUPPLIES - GENERAL Total             | 752,800.00     | 2,056,300.00   | 7,444,000.00         | 1,000,000.00             | 0.00                            | 6,444,000.00            | 5,387,700.00     |
| 220204        | MAINTENANCE SERVICES - GENERAL                   |                |                |                      |                          |                                 |                         |                  |
| 22020401      | Maintenance of Motor Vehicle/Transport Equipment | 500,000.00     | 400,000.00     | 630,000.00           | 230,000.00               | 0.00                            | 400,000.00              | 230,000.00       |
| 22020402      | Maintenance of Office Furniture                  | 0.00           | 70,000.00      | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 730,000.00       |
| 22020403      | Maintenance of Office Building/Residential Qtrs  | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 22020404      | Maintenance of Office/IT Equipments              | 464,300.00     | 701,000.00     | 2,000,000.00         | 1,200,000.00             | 0.00                            | 800,000.00              | 1,299,000.00     |
| 22020405      | Maintenance of Plants/Generators                 | 182,000.00     | 20,000.00      | 59,200.00            | 0.00                     | 0.00                            | 59,200.00               | 39,200.00        |
| 22020406      | Other Maintenance Services                       | 162,000.00     | 1,667,900.00   | 2,000,000.00         | 1,376,000.00             | 0.00                            | 624,000.00              | 332,100.00       |
| 220204        | MAINTENANCE SERVICES - GENERAL Total             | 1,308,300.00   | 2,858,900.00   | 5,524,400.00         | 2,806,000.00             | 0.00                            | 2,718,400.00            | 2,665,500.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220205 - TRAINING - GENERAL                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                | 692,000.00     | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220205 - TRAINING - GENERAL Total                           |                                               | 692,000.00     | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220206 - OTHER SERVICES - GENERAL                           |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                | 0.00           | 40,000.00      | 80,800.00            | 12,000.00                | 0.00                            | 68,800.00               | 40,800.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                               | 0.00           | 40,000.00      | 80,800.00            | 12,000.00                | 0.00                            | 68,800.00               | 40,800.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                          | 1,000,000.00   | 34,500.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 365,500.00       |
| 22020702                                                    | InFormation Technology/Statistical Consulting | 0.00           | 117,500.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 282,500.00       |
| 22020709                                                    | Other Consulting Services                     | 6,355,000.00   | 241,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 159,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                               | 7,355,000.00   | 393,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 807,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                       | 1,367,000.00   | 2,185,000.00   | 2,700,000.00         | 2,340,000.00             | 0.00                            | 360,000.00              | 515,000.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost           | 90,000.00      | 796,000.00     | 1,000,000.00         | 924,000.00               | 0.00                            | 76,000.00               | 204,000.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                     | 50,000.00      | 10,000.00      | 1,000,000.00         | 888,000.00               | 0.00                            | 112,000.00              | 990,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                               | 1,507,000.00   | 2,991,000.00   | 4,700,000.00         | 4,152,000.00             | 0.00                            | 548,000.00              | 1,709,000.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)            | 24,337.65      | 41,595.00      | 171,600.00           | 150,000.00               | 0.00                            | 21,600.00               | 130,005.00       |
| 22020902                                                    | Insurance Premium                             | 0.00           | 0.00           | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 176,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                               | 24,337.65      | 41,595.00      | 347,600.00           | 150,000.00               | 0.00                            | 197,600.00              | 306,005.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                           | 15,000.00      | 110,000.00     | 170,800.00           | 50,000.00                | 0.00                            | 120,800.00              | 60,800.00        |
| 22021002                                                    | Honorarium & Sitting Allowance                | 0.00           | 0.00           | 75,200.00            | 0.00                     | 0.00                            | 75,200.00               | 75,200.00        |
| 22021003                                                    | Publicity & Advertisements                    | 250,000.00     | 805,000.00     | 1,031,200.00         | 1,000,000.00             | 0.00                            | 31,200.00               | 226,200.00       |
| 22021004                                                    | Medical Expenses-Local                        | 20,000.00      | 600,000.00     | 1,499,600.00         | 1,470,000.00             | 0.00                            | 29,600.00               | 899,600.00       |
| 22021006                                                    | Postages & Courier Services                   | 0.00           | 0.00           | 5,600.00             | 0.00                     | 0.00                            | 5,600.00                | 5,600.00         |
| 22021007                                                    | Welfare Packages                              | 625,000.00     | 2,365,000.00   | 3,288,800.00         | 2,400,000.00             | 0.00                            | 888,800.00              | 923,800.00       |
| 22021008                                                    | Subscription to Professional Bodies           | 0.00           | 520,000.00     | 1,031,200.00         | 1,000,000.00             | 0.00                            | 31,200.00               | 511,200.00       |
| 22021023                                                    | Development Plan Preparation Expenses         | 0.00           | 0.00           | 31,200.00            | 0.00                     | 0.00                            | 31,200.00               | 31,200.00        |
| 22021025                                                    | Other Miscellaneous Expenses                  | 2,918,400.00   | 20,270,188.00  | 20,600,000.00        | 19,000,000.00            | 0.00                            | 1,600,000.00            | 329,812.00       |
| 22021027                                                    | Daily Rated Allowance                         | 1,505,000.00   | 2,830,000.00   | 4,000,000.00         | 2,400,000.00             | 0.00                            | 1,600,000.00            | 1,170,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                               | 5,333,400.00   | 27,500,188.00  | 31,733,600.00        | 27,320,000.00            | 0.00                            | 4,413,600.00            | 4,233,412.00     |
| 2202 - OVERHEAD COST Total                                  |                                               | 17,360,837.65  | 36,696,163.00  | 53,060,400.00        | 36,670,000.00            | 0.00                            | 16,390,400.00           | 16,364,237.00    |
| 22 - OTHER RECURRENT COSTS Total                            |                                               | 17,360,837.65  | 36,696,163.00  | 53,060,400.00        | 36,670,000.00            | 0.00                            | 16,390,400.00           | 16,364,237.00    |
| 022900100100 - Ministry of Transportation Total             |                                               | 71,891,938.40  | 103,146,913.49 | 143,431,600.00       | 68,153,200.00            | 0.00                            | 75,278,400.00           | 40,284,686.51    |
| 022905300100 - Adamawa Transport Company                    |                                               |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                         |                                               |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                               |                                               |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 21010103                                                    | Consolidated Revenue Fund Charge - Salaries   | 836,293.00     | 1,807,058.63   | 1,825,200.00         | (24,694,800.00)          | 0.00                            | 26,520,000.00           | 18,141.38        |
| 210101 - SALARIES AND WAGES Total                           |                                               | 836,293.00     | 1,807,058.63   | 1,825,200.00         | (24,694,800.00)          | 0.00                            | 26,520,000.00           | 18,141.38        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                 | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                               |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2101 - SALARY Total                           |                                                  | 836,293.00     | 1,807,058.63   | 1,825,200.00         | (24,694,800.00)          | 0.00                            | 26,520,000.00           | 18,141.38        |
| 21 - PERSONNEL COST Total                     |                                                  | 836,293.00     | 1,807,058.63   | 1,825,200.00         | (24,694,800.00)          | 0.00                            | 26,520,000.00           | 18,141.38        |
| 22 - OTHER RECURRENT COSTS                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                      | Local Travel & Transport: Training               | 0.00           | 0.00           | 5,200,000.00         | 0.00                     | 0.00                            | 5,200,000.00            | 5,200,000.00     |
| 22020105                                      | Hotel Accommodation - Local                      | 0.00           | 0.00           | 1,136,000.00         | 0.00                     | 0.00                            | 1,136,000.00            | 1,136,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total   |                                                  | 0.00           | 0.00           | 6,336,000.00         | 0.00                     | 0.00                            | 6,336,000.00            | 6,336,000.00     |
| 220202 - UTILITIES - GENERAL                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                      | Electricity Charges                              | 0.00           | 0.00           | 4,800.00             | 0.00                     | 0.00                            | 4,800.00                | 4,800.00         |
| 220202 - UTILITIES - GENERAL Total            |                                                  | 0.00           | 0.00           | 4,800.00             | 0.00                     | 0.00                            | 4,800.00                | 4,800.00         |
| 220203 - MATERIALS & SUPPLIES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020305                                      | Printing of Non Security Documents               | 0.00           | 0.00           | 6,600,800.00         | 0.00                     | 0.00                            | 6,600,800.00            | 6,600,800.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total |                                                  | 0.00           | 0.00           | 6,600,800.00         | 0.00                     | 0.00                            | 6,600,800.00            | 6,600,800.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                      | Maintenance of Motor Vehicle/Transport Equipment | 0.00           | 0.00           | 6,400,000.00         | 0.00                     | 0.00                            | 6,400,000.00            | 6,400,000.00     |
| 22020402                                      | Maintenance of Office Furniture                  | 0.00           | 0.00           | 1,120,000.00         | 0.00                     | 0.00                            | 1,120,000.00            | 1,120,000.00     |
| 22020403                                      | Maintenance of Office Building/Residential Qtrs  | 0.00           | 0.00           | 4,531,200.00         | 0.00                     | 0.00                            | 4,531,200.00            | 4,531,200.00     |
| 22020404                                      | Maintenance of Office/IT Equipments              | 0.00           | 0.00           | 116,800.00           | 0.00                     | 0.00                            | 116,800.00              | 116,800.00       |
| 22020405                                      | Maintenance of Plants/Generators                 | 0.00           | 0.00           | 1,040,000.00         | 0.00                     | 0.00                            | 1,040,000.00            | 1,040,000.00     |
| 22020406                                      | Other Maintenance Services                       | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total |                                                  | 0.00           | 0.00           | 14,808,000.00        | 0.00                     | 0.00                            | 14,808,000.00           | 14,808,000.00    |
| 220205 - TRAINING - GENERAL                   |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                      | Local Training                                   | 0.00           | 0.00           | 545,600.00           | 0.00                     | 0.00                            | 545,600.00              | 545,600.00       |
| 220205 - TRAINING - GENERAL Total             |                                                  | 0.00           | 0.00           | 545,600.00           | 0.00                     | 0.00                            | 545,600.00              | 545,600.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                      | Motor Vehicle Fuel Cost                          | 0.00           | 0.00           | 2,080,000.00         | 0.00                     | 0.00                            | 2,080,000.00            | 2,080,000.00     |
| 22020802                                      | Other Transport Equipment Fuel Cost              | 0.00           | 0.00           | 1,981,600.00         | 0.00                     | 0.00                            | 1,981,600.00            | 1,981,600.00     |
| 22020803                                      | Plant/Generator Fuel Cost                        | 0.00           | 0.00           | 717,600.00           | 0.00                     | 0.00                            | 717,600.00              | 717,600.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total    |                                                  | 0.00           | 0.00           | 4,779,200.00         | 0.00                     | 0.00                            | 4,779,200.00            | 4,779,200.00     |
| 220209 - FINANCIAL CHARGES - GENERAL          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                      | Bank Charges (Other Than Interest)               | 0.00           | 0.00           | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 480,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL Total    |                                                  | 0.00           | 0.00           | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 480,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021003                                      | Publicity & Advertisements                       | 0.00           | 0.00           | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 22021007                                      | Welfare Packages                                 | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22021023                                      | Development Plan Preparation Expenses            | 0.00           | 0.00           | 960,000.00           | 0.00                     | 0.00                            | 960,000.00              | 960,000.00       |
| 22021025                                      | Other Miscellaneous Expenses                     | 0.00           | 0.00           | 47,265,600.00        | (100,000,000.00)         | 0.00                            | 147,265,600.00          | 47,265,600.00    |
| 22021027                                      | Daily Rated Allowance                            | 0.00           | 0.00           | 14,940,000.00        | 0.00                     | 0.00                            | 14,940,000.00           | 14,940,000.00    |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total |                                                  | 0.00           | 0.00           | 69,565,600.00        | (100,000,000.00)         | 0.00                            | 169,565,600.00          | 69,565,600.00    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                            | Economic Description | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------|----------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                          |                      | N              | N              | N                    | N                        | N                               | N                       | N                |
| 2202 - OVERHEAD COST Total                               |                      | 0.00           | 0.00           | 103,120,000.00       | (100,000,000.00)         | 0.00                            | 203,120,000.00          | 103,120,000.00   |
| 22 - OTHER RECURRENT COSTS Total                         |                      | 0.00           | 0.00           | 103,120,000.00       | (100,000,000.00)         | 0.00                            | 203,120,000.00          | 103,120,000.00   |
| 022905300100 - Adamawa Transport Company Total           |                      | 836,293.00     | 1,807,058.63   | 104,945,200.00       | (124,694,800.00)         | 0.00                            | 229,640,000.00          | 103,138,141.38   |
| 022900000000 - Ministry of Transportation Total          |                      | 72,728,231.40  | 104,953,972.12 | 248,376,800.00       | (56,541,600.00)          | 0.00                            | 304,918,400.00          | 143,422,827.89   |
| 023300000000 - Ministry of Mineral Resources Development |                      |                |                |                      |                          |                                 |                         |                  |
| 023300100100 - Ministry of Mineral Resources Development |                      |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                      |                      |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                            |                      |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                              |                      |                |                |                      |                          |                                 |                         |                  |
| 21010101 Basic Salary                                    |                      | 4,331,464.72   | 5,189,485.74   | 5,193,040.00         | 2,560,400.00             | 0.00                            | 2,632,640.00            | 3,554.26         |
| 21010103 Consolidated Revenue Fund Charge - Salaries     |                      | 4,847,440.63   | 5,816,928.75   | 5,837,500.00         | 4,977,500.00             | 0.00                            | 860,000.00              | 20,571.25        |
| 210101 - SALARIES AND WAGES Total                        |                      | 9,178,905.35   | 11,006,414.49  | 11,030,540.00        | 7,537,900.00             | 0.00                            | 3,492,640.00            | 24,125.51        |
| 2101 - SALARY Total                                      |                      | 9,178,905.35   | 11,006,414.49  | 11,030,540.00        | 7,537,900.00             | 0.00                            | 3,492,640.00            | 24,125.51        |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                |                      |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                      |                      |                |                |                      |                          |                                 |                         |                  |
| 21020102 Housing/Rent Allowance                          |                      | 686,748.70     | 872,408.49     | 1,171,880.00         | 352,300.00               | 0.00                            | 819,580.00              | 299,471.51       |
| 21020103 Transport Allowance                             |                      | 215,019.86     | 310,180.38     | 361,600.00           | 107,900.00               | 0.00                            | 253,700.00              | 51,419.62        |
| 21020104 Meal Subsidy                                    |                      | 41,417.35      | 62,555.46      | 119,500.00           | 20,600.00                | 0.00                            | 98,900.00               | 56,944.54        |
| 21020105 Utility Allowance                               |                      | 108,994.64     | 165,499.20     | 183,860.00           | 54,000.00                | 0.00                            | 129,860.00              | 18,360.80        |
| 21020107 Leave Allowance                                 |                      | 241,656.00     | 331,627.71     | 407,280.00           | 120,900.00               | 0.00                            | 286,380.00              | 75,652.29        |
| 21020111 Clinical Allowance                              |                      | 0.00           | 0.00           | 0.00                 | (91,160.00)              | 0.00                            | 91,160.00               | 0.00             |
| 21020112 Harzard Allowance                               |                      | 45,000.00      | 45,000.00      | 75,820.00            | 22,500.00                | 0.00                            | 53,320.00               | 30,820.00        |
| 21020114 Teaching Allowance                              |                      | 43,291.20      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020127 UniForm Allowance                               |                      | 0.00           | 0.00           | 0.00                 | (34,400.00)              | 0.00                            | 34,400.00               | 0.00             |
| 21020135 Furniture Allowance                             |                      | 539,181.09     | 684,368.70     | 921,540.00           | 277,400.00               | 0.00                            | 644,140.00              | 237,171.30       |
| 21020145 Other Allowances and Benefits                   |                      | 400,000.00     | 136,223.87     | 204,900.00           | 101,700.00               | 0.00                            | 103,200.00              | 68,676.13        |
| 210201 - ALLOWANCES Total                                |                      | 2,321,308.84   | 2,607,863.81   | 3,446,380.00         | 931,740.00               | 0.00                            | 2,514,640.00            | 838,516.19       |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total          |                      | 2,321,308.84   | 2,607,863.81   | 3,446,380.00         | 931,740.00               | 0.00                            | 2,514,640.00            | 838,516.19       |
| 21 - PERSONNEL COST Total                                |                      | 11,500,214.19  | 13,614,278.30  | 14,476,920.00        | 8,469,640.00             | 0.00                            | 6,007,280.00            | 862,641.70       |
| 22 - OTHER RECURRENT COSTS                               |                      |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                     |                      |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                    |                      |                |                |                      |                          |                                 |                         |                  |
| 22020101 Local Travel & Transport: Training              |                      | 2,950,300.00   | 1,700,000.00   | 2,500,000.00         | 348,000.00               | 0.00                            | 2,152,000.00            | 800,000.00       |
| 22020103 International Travel & Transport: Training      |                      | 0.00           | 200,000.00     | 1,623,120.00         | 0.00                     | 0.00                            | 1,623,120.00            | 1,423,120.00     |
| 22020105 Hotel Accommodation - Local                     |                      | 0.00           | 0.00           | 680,000.00           | 0.00                     | 0.00                            | 680,000.00              | 680,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total              |                      | 2,950,300.00   | 1,900,000.00   | 4,803,120.00         | 348,000.00               | 0.00                            | 4,455,120.00            | 2,903,120.00     |
| 220202 - UTILITIES - GENERAL                             |                      |                |                |                      |                          |                                 |                         |                  |
| 22020201 Electricity Charges                             |                      | 0.00           | 0.00           | 54,400.00            | 0.00                     | 0.00                            | 54,400.00               | 54,400.00        |
| 22020202 Telephone Charges                               |                      | 0.00           | 0.00           | 30,400.00            | 0.00                     | 0.00                            | 30,400.00               | 30,400.00        |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020209                                                    | Other Utility Charges                                 | 55,000.00      | 30,000.00      | 116,400.00           | 0.00                     | 0.00                            | 116,400.00              | 86,400.00        |
| 220202 - UTILITIES - GENERAL Total                          |                                                       | 55,000.00      | 30,000.00      | 201,200.00           | 0.00                     | 0.00                            | 201,200.00              | 171,200.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables              | 105,000.00     | 248,000.00     | 290,000.00           | 95,120.00                | 0.00                            | 194,880.00              | 42,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 105,000.00     | 248,000.00     | 290,000.00           | 95,120.00                | 0.00                            | 194,880.00              | 42,000.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020402                                                    | Maintenance of Office Furniture                       | 0.00           | 3,530,000.00   | 3,564,540.00         | 3,484,300.00             | 0.00                            | 80,240.00               | 34,540.00        |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 58,500.00      | 983,500.00     | 992,540.00           | 912,300.00               | 0.00                            | 80,240.00               | 9,040.00         |
| 22020405                                                    | Maintenance of Plants/Generators                      | 0.00           | 50,000.00      | 150,400.00           | 0.00                     | 0.00                            | 150,400.00              | 100,400.00       |
| 22020406                                                    | Other Maintenance Services                            | 0.00           | 1,905,000.00   | 1,921,300.00         | 1,775,380.00             | 0.00                            | 145,920.00              | 16,300.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 58,500.00      | 6,468,500.00   | 6,628,780.00         | 6,171,980.00             | 0.00                            | 456,800.00              | 160,280.00       |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 0.00           | 0.00           | 153,920.00           | 0.00                     | 0.00                            | 153,920.00              | 153,920.00       |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 50,000.00      | 94,315,160.00        | 93,875,160.00            | 0.00                            | 440,000.00              | 94,265,160.00    |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 0.00           | 50,000.00      | 94,469,080.00        | 93,875,160.00            | 0.00                            | 593,920.00              | 94,419,080.00    |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                        | 0.00           | 202,300.00     | 310,000.00           | 106,480.00               | 0.00                            | 203,520.00              | 107,700.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 0.00           | 202,300.00     | 310,000.00           | 106,480.00               | 0.00                            | 203,520.00              | 107,700.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020702                                                    | InFormation Technology/Statistical Consulting         | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020703                                                    | Legal Services                                        | 0.00           | 0.00           | 180,160.00           | 0.00                     | 0.00                            | 180,160.00              | 180,160.00       |
| 22020706                                                    | Surveying Services                                    | 0.00           | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 0.00           | 0.00           | 436,160.00           | 0.00                     | 0.00                            | 436,160.00              | 436,160.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 0.00           | 310,000.00     | 311,560.00           | 155,400.00               | 0.00                            | 156,160.00              | 1,560.00         |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 0.00           | 260,000.00     | 260,400.00           | 140,400.00               | 0.00                            | 120,000.00              | 400.00           |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 0.00           | 570,000.00     | 571,960.00           | 295,800.00               | 0.00                            | 276,160.00              | 1,960.00         |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 16,913.74      | 15,345.41      | 67,200.00            | 0.00                     | 0.00                            | 67,200.00               | 51,854.59        |
| 22020904                                                    | Other CRF Bank Charges                                | 0.00           | 0.00           | 79,040.00            | 0.00                     | 0.00                            | 79,040.00               | 79,040.00        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 16,913.74      | 15,345.41      | 146,240.00           | 0.00                     | 0.00                            | 146,240.00              | 130,894.59       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                                   | 0.00           | 159,500.00     | 319,000.00           | 201,160.00               | 0.00                            | 117,840.00              | 159,500.00       |
| 22021002                                                    | Honorarium & Sitting Allowance                        | 0.00           | 170,000.00     | 240,000.00           | 28,480.00                | 0.00                            | 211,520.00              | 70,000.00        |
| 22021003                                                    | Publicity & Advertisements                            | 0.00           | 90,000.00      | 158,880.00           | 0.00                     | 0.00                            | 158,880.00              | 68,880.00        |
| 22021007                                                    | Welfare Packages                                      | 691,000.00     | 975,000.00     | 976,880.00           | 180,400.00               | 0.00                            | 796,480.00              | 1,880.00         |
| 22021008                                                    | Subscription to Professional Bodies                   | 0.00           | 150,000.00     | 158,880.00           | 0.00                     | 0.00                            | 158,880.00              | 8,880.00         |
| 22021025                                                    | Other Miscellaneous Expenses                          | 8,447,000.00   | 16,894,900.00  | 16,959,400.00        | 6,559,000.00             | 0.00                            | 10,400,400.00           | 64,500.00        |
| 22021026                                                    | Monitoring and Evaluation Recurrent                   | 0.00           | 766,000.00     | 772,100.00           | 613,700.00               | 0.00                            | 158,400.00              | 6,100.00         |
| 22021027                                                    | Daily Rated Allowance                                 | 0.00           | 1,275,000.00   | 1,360,000.00         | 325,920.00               | 0.00                            | 1,034,080.00            | 85,000.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                                       | 9,138,000.00   | 20,480,400.00  | 20,945,140.00        | 7,908,660.00             | 0.00                            | 13,036,480.00           | 464,740.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                  | Economic Description                         | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------|----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                |                                              | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2202 - OVERHEAD COST Total                                     |                                              | 12,323,713.74  | 29,964,545.41  | 128,801,680.00       | 108,801,200.00           | 0.00                            | 20,000,480.00           | 98,837,134.59    |
| 22 - OTHER RECURRENT COSTS Total                               |                                              | 12,323,713.74  | 29,964,545.41  | 128,801,680.00       | 108,801,200.00           | 0.00                            | 20,000,480.00           | 98,837,134.59    |
| 023300100100 - Ministry of Mineral Resources Development Total |                                              | 23,823,927.93  | 43,578,823.71  | 143,278,600.00       | 117,270,840.00           | 0.00                            | 26,007,760.00           | 99,699,776.29    |
| 023305100100 - Guyuk Cement Company                            |                                              |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                            |                                              |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                  |                                              |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                    |                                              |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                       | Basic-Salary                                 | 0.00           | 0.00           | 0.00                 | (17,200.00)              | 0.00                            | 17,200.00               | 0.00             |
| 21010103                                                       | Consolidated Revenue Fund Charge - Salaries  | 0.00           | 0.00           | 454,500.00           | (1,557,220.00)           | 0.00                            | 2,011,720.00            | 454,500.00       |
| 210101 - SALARIES AND WAGES Total                              |                                              | 0.00           | 0.00           | 454,500.00           | (1,574,420.00)           | 0.00                            | 2,028,920.00            | 454,500.00       |
| 2101 - SALARY Total                                            |                                              | 0.00           | 0.00           | 454,500.00           | (1,574,420.00)           | 0.00                            | 2,028,920.00            | 454,500.00       |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                      |                                              |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                            |                                              |                |                |                      |                          |                                 |                         |                  |
| 21020145                                                       | Other Allowances and Benefits                | 0.00           | 0.00           | 0.00                 | (172,000.00)             | 0.00                            | 172,000.00              | 0.00             |
| 210201 - ALLOWANCES Total                                      |                                              | 0.00           | 0.00           | 0.00                 | (172,000.00)             | 0.00                            | 172,000.00              | 0.00             |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total                |                                              | 0.00           | 0.00           | 0.00                 | (172,000.00)             | 0.00                            | 172,000.00              | 0.00             |
| 21 - PERSONNEL COST Total                                      |                                              | 0.00           | 0.00           | 454,500.00           | (1,746,420.00)           | 0.00                            | 2,200,920.00            | 454,500.00       |
| 023305100100 - Guyuk Cement Company Total                      |                                              | 0.00           | 0.00           | 454,500.00           | (1,746,420.00)           | 0.00                            | 2,200,920.00            | 454,500.00       |
| 023305200100 - Adamawa State Mining Company                    |                                              |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                            |                                              |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                  |                                              |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                    |                                              |                |                |                      |                          |                                 |                         |                  |
| 21010103                                                       | Consolidated Revenue Fund Charge - Salaries  | 2,461,764.38   | 450,000.00     | 500,000.00           | (360,000.00)             | 0.00                            | 860,000.00              | 50,000.00        |
| 210101 - SALARIES AND WAGES Total                              |                                              | 2,461,764.38   | 450,000.00     | 500,000.00           | (360,000.00)             | 0.00                            | 860,000.00              | 50,000.00        |
| 2101 - SALARY Total                                            |                                              | 2,461,764.38   | 450,000.00     | 500,000.00           | (360,000.00)             | 0.00                            | 860,000.00              | 50,000.00        |
| 21 - PERSONNEL COST Total                                      |                                              | 2,461,764.38   | 450,000.00     | 500,000.00           | (360,000.00)             | 0.00                            | 860,000.00              | 50,000.00        |
| 22 - OTHER RECURRENT COSTS                                     |                                              |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                           |                                              |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                          |                                              |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                       | Local Travel & Transport: Training           | 2,427,000.00   | 200,000.00     | 2,240,000.00         | 0.00                     | 0.00                            | 2,240,000.00            | 2,040,000.00     |
| 22020102                                                       | Local Travel & Transport: Others             | 2,230,000.00   | 45,000.00      | 3,420,000.00         | (500,000.00)             | 0.00                            | 3,920,000.00            | 3,375,000.00     |
| 22020103                                                       | International Travel & Transport: Training   | 110,000.00     | 0.00           | 1,046,400.00         | 0.00                     | 0.00                            | 1,046,400.00            | 1,046,400.00     |
| 22020104                                                       | International Travel & Transport: Others     | 0.00           | 0.00           | 1,104,000.00         | 0.00                     | 0.00                            | 1,104,000.00            | 1,104,000.00     |
| 22020105                                                       | Hotel Accommodation - Local                  | 905,000.00     | 1,135,000.00   | 1,600,000.00         | 412,000.00               | 0.00                            | 1,188,000.00            | 465,000.00       |
| 22020108                                                       | Hotel Accommodation - International Training | 0.00           | 15,000.00      | 15,200.00            | 15,200.00                | 0.00                            | 0.00                    | 200.00           |
| 22020109                                                       | Per-Diem/Estacodes                           | 0.00           | 105,000.00     | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 175,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                    |                                              | 5,672,000.00   | 1,500,000.00   | 9,705,600.00         | (72,800.00)              | 0.00                            | 9,778,400.00            | 8,205,600.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | N              | N              | N                    | N                        | N                               | N                       | N                |
| 220202 - UTILITIES - GENERAL                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                    | Electricity Charges                              | 115,000.00     | 160,000.00     | 160,400.00           | 40,400.00                | 0.00                            | 120,000.00              | 400.00           |
| 22020202                                                    | Telephone Charges                                | 30,000.00      | 30,000.00      | 143,120.00           | 0.00                     | 0.00                            | 143,120.00              | 113,120.00       |
| 22020203                                                    | Internet Access Charges                          | 54,000.00      | 190,000.00     | 276,000.00           | 0.00                     | 0.00                            | 276,000.00              | 86,000.00        |
| 22020205                                                    | Water Rates                                      | 0.00           | 0.00           | 39,200.00            | 0.00                     | 0.00                            | 39,200.00               | 39,200.00        |
| 22020209                                                    | Other Utility Charges                            | 0.00           | 170,000.00     | 260,000.00           | 37,200.00                | 0.00                            | 222,800.00              | 90,000.00        |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 199,000.00     | 550,000.00     | 878,720.00           | 77,600.00                | 0.00                            | 801,120.00              | 328,720.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 468,000.00     | 526,900.00     | 527,700.00           | 80,500.00                | 0.00                            | 447,200.00              | 800.00           |
| 22020305                                                    | Printing of Non Security Documents               | 165,000.00     | 85,000.00      | 212,000.00           | 0.00                     | 0.00                            | 212,000.00              | 127,000.00       |
| 22020306                                                    | Printing of Security Documents                   | 290,000.00     | 300,000.00     | 440,000.00           | 75,200.00                | 0.00                            | 364,800.00              | 140,000.00       |
| 22020308                                                    | Field & Camping Materials Supplies               | 80,000.00      | 70,000.00      | 71,600.00            | 0.00                     | 0.00                            | 71,600.00               | 1,600.00         |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 1,003,000.00   | 981,900.00     | 1,251,300.00         | 155,700.00               | 0.00                            | 1,095,600.00            | 269,400.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 888,000.00     | 260,000.00     | 260,400.00           | 40,000.00                | 0.00                            | 220,400.00              | 400.00           |
| 22020402                                                    | Maintenance of Office Furniture                  | 284,000.00     | 125,000.00     | 280,640.00           | 0.00                     | 0.00                            | 280,640.00              | 155,640.00       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 0.00           | 50,000.00      | 108,000.00           | 0.00                     | 0.00                            | 108,000.00              | 58,000.00        |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 215,000.00     | 462,300.00     | 684,600.00           | 164,200.00               | 0.00                            | 520,400.00              | 222,300.00       |
| 22020405                                                    | Maintenance of Plants/Generators                 | 50,000.00      | 106,000.00     | 107,200.00           | 0.00                     | 0.00                            | 107,200.00              | 1,200.00         |
| 22020406                                                    | Other Maintenance Services                       | 0.00           | 465,000.00     | 588,000.00           | 123,600.00               | 0.00                            | 464,400.00              | 123,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 1,437,000.00   | 1,468,300.00   | 2,028,840.00         | 327,800.00               | 0.00                            | 1,701,040.00            | 560,540.00       |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 875,000.00     | 173,628.00     | 628,000.00           | 0.00                     | 0.00                            | 628,000.00              | 454,372.00       |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 875,000.00     | 173,628.00     | 628,000.00           | 0.00                     | 0.00                            | 628,000.00              | 454,372.00       |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 0.00           | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 0.00           | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 0.00           | 175,000.00     | 468,080.00           | 0.00                     | 0.00                            | 468,080.00              | 293,080.00       |
| 22020702                                                    | InFormation Technology/Statistical Consulting    | 85,000.00      | 410,000.00     | 471,600.00           | 0.00                     | 0.00                            | 471,600.00              | 61,600.00        |
| 22020706                                                    | Surveying Services                               | 399,500.00     | 105,000.00     | 228,000.00           | 0.00                     | 0.00                            | 228,000.00              | 123,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 484,500.00     | 690,000.00     | 1,167,680.00         | 0.00                     | 0.00                            | 1,167,680.00            | 477,680.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 0.00           | 145,000.00     | 212,080.00           | 0.00                     | 0.00                            | 212,080.00              | 67,080.00        |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 0.00           | 50,000.00      | 128,320.00           | 0.00                     | 0.00                            | 128,320.00              | 78,320.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 0.00           | 195,000.00     | 340,400.00           | 0.00                     | 0.00                            | 340,400.00              | 145,400.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 22,967.08      | 19,187.45      | 44,800.00            | 0.00                     | 0.00                            | 44,800.00               | 25,612.55        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 22,967.08      | 19,187.45      | 44,800.00            | 0.00                     | 0.00                            | 44,800.00               | 25,612.55        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                              | 166,000.00     | 270,000.00     | 440,000.00           | 73,600.00                | 0.00                            | 366,400.00              | 170,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                            | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                          |                                             | <b>N</b>       | <b>N</b>       | <b>N</b>             | <b>N</b>                 | <b>N</b>                        | <b>N</b>                | <b>N</b>         |
| 22021007                                                 | Welfare Packages                            | 645,000.00     | 625,000.00     | 760,640.00           | 0.00                     | 0.00                            | 760,640.00              | 135,640.00       |
| 22021025                                                 | Other Miscellaneous Expenses                | 8,283,000.00   | 6,233,000.00   | 7,116,000.00         | 0.00                     | 0.00                            | 7,116,000.00            | 883,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                  | Total                                       | 9,094,000.00   | 7,128,000.00   | 8,316,640.00         | 73,600.00                | 0.00                            | 8,243,040.00            | 1,188,640.00     |
| 2202 - OVERHEAD COST                                     | Total                                       | 18,787,467.08  | 12,706,015.45  | 24,561,980.00        | 561,900.00               | 0.00                            | 24,000,080.00           | 11,855,964.55    |
| 22 - OTHER RECURRENT COSTS                               | Total                                       | 18,787,467.08  | 12,706,015.45  | 24,561,980.00        | 561,900.00               | 0.00                            | 24,000,080.00           | 11,855,964.55    |
| 023305200100 - Adamawa State Mining Company              | Total                                       | 21,249,231.46  | 13,156,015.45  | 25,061,980.00        | 201,900.00               | 0.00                            | 24,860,080.00           | 11,905,964.55    |
| 023300000000 - Ministry of Mineral Resources Development | Total                                       | 45,073,159.38  | 56,734,839.16  | 168,795,080.00       | 115,726,320.00           | 0.00                            | 53,068,760.00           | 112,060,240.84   |
| 023400000000 - Ministry of Works and Energy Development  |                                             |                |                |                      |                          |                                 |                         |                  |
| 023400100100 - Ministry of Works and Energy Development  |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                              |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                 | Basic-Salary                                | 53,452,174.46  | 61,298,286.70  | 86,057,780.00        | 25,522,700.00            | 0.00                            | 60,535,080.00           | 24,759,493.30    |
| 21010103                                                 | Consolidated Revenue Fund Charge - Salaries | 4,847,440.63   | 5,816,928.75   | 5,825,460.00         | 3,769,200.00             | 0.00                            | 2,056,260.00            | 8,531.25         |
| 210101 - SALARIES AND WAGES                              | Total                                       | 58,299,615.09  | 67,115,215.45  | 91,883,240.00        | 29,291,900.00            | 0.00                            | 62,591,340.00           | 24,768,024.55    |
| 2101 - SALARY                                            | Total                                       | 58,299,615.09  | 67,115,215.45  | 91,883,240.00        | 29,291,900.00            | 0.00                            | 62,591,340.00           | 24,768,024.55    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                 | Housing/Rent Allowance                      | 12,229,875.17  | 13,795,437.56  | 20,934,540.00        | 5,782,200.00             | 0.00                            | 15,152,340.00           | 7,139,102.44     |
| 21020103                                                 | Transport Allowance                         | 3,772,620.66   | 4,655,436.26   | 6,153,580.00         | 1,726,300.00             | 0.00                            | 4,427,280.00            | 1,498,143.74     |
| 21020104                                                 | Meal Subsidy                                | 661,520.85     | 876,062.08     | 1,077,080.00         | 304,800.00               | 0.00                            | 772,280.00              | 201,017.92       |
| 21020105                                                 | Utility Allowance                           | 2,026,976.93   | 2,713,756.28   | 3,692,120.00         | 951,300.00               | 0.00                            | 2,740,820.00            | 978,363.72       |
| 21020106                                                 | Entertainment Allowance                     | 128,135.48     | 237,719.08     | 607,640.00           | 83,900.00                | 0.00                            | 523,740.00              | 369,920.92       |
| 21020107                                                 | Leave Allowance                             | 5,289,638.00   | 5,801,567.29   | 9,234,820.00         | 2,426,200.00             | 0.00                            | 6,808,620.00            | 3,433,252.71     |
| 21020108                                                 | Domestic Staff Allowance                    | 4,011,357.96   | 3,671,629.23   | 7,884,120.00         | 1,664,600.00             | 0.00                            | 6,219,520.00            | 4,212,490.77     |
| 21020111                                                 | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (441,180.00)             | 0.00                            | 441,180.00              | 0.00             |
| 21020114                                                 | Teaching Allowance                          | 155,004.60     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020127                                                 | UniForm Allowance                           | 0.00           | 0.00           | 0.00                 | (92,880.00)              | 0.00                            | 92,880.00               | 0.00             |
| 21020135                                                 | Furniture Allowance                         | 9,768,375.41   | 10,861,289.20  | 15,161,780.00        | 4,602,700.00             | 0.00                            | 10,559,080.00           | 4,300,490.80     |
| 21020138                                                 | Admin Allowance                             | 0.00           | 103,989.16     | 249,600.00           | 26,000.00                | 0.00                            | 223,600.00              | 145,610.84       |
| 21020145                                                 | Other Allowances and Benefits               | 5,980,000.00   | 1,768,099.62   | 13,157,440.00        | 1,363,400.00             | 0.00                            | 11,794,040.00           | 11,389,340.38    |
| 210201 - ALLOWANCES                                      | Total                                       | 44,023,505.06  | 44,484,985.76  | 78,152,720.00        | 18,397,340.00            | 0.00                            | 59,755,380.00           | 33,667,734.24    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                | Total                                       | 44,023,505.06  | 44,484,985.76  | 78,152,720.00        | 18,397,340.00            | 0.00                            | 59,755,380.00           | 33,667,734.24    |
| 21 - PERSONNEL COST                                      | Total                                       | 102,323,120.15 | 111,600,201.21 | 170,035,960.00       | 47,689,240.00            | 0.00                            | 122,346,720.00          | 58,435,758.79    |
| 22 - OTHER RECURRENT COSTS                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                 | Local Travel & Transport: Training          | 40,000.00      | 0.00           | 60,800.00            | 0.00                     | 0.00                            | 60,800.00               | 60,800.00        |
| 22020102                                                 | Local Travel & Transport: Others            | 183,900.00     | 4,943,720.00   | 11,886,400.00        | 11,500,000.00            | 0.00                            | 386,400.00              | 6,942,680.00     |
| 22020103                                                 | International Travel & Transport: Training  | 0.00           | 0.00           | 386,400.00           | 0.00                     | 0.00                            | 386,400.00              | 386,400.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020104                                                    | International Travel & Transport: Others         | 0.00           | 0.00           | 226,400.00           | 0.00                     | 0.00                            | 226,400.00              | 226,400.00       |
| 22020105                                                    | Hotel Accommodation - Local                      | 134,600.00     | 0.00           | 186,400.00           | 0.00                     | 0.00                            | 186,400.00              | 186,400.00       |
| 22020106                                                    | Hotel Accommodation - International              | 0.00           | 0.00           | 10,400.00            | 0.00                     | 0.00                            | 10,400.00               | 10,400.00        |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                 |                                                  | 358,500.00     | 4,943,720.00   | 12,756,800.00        | 11,500,000.00            | 0.00                            | 1,256,800.00            | 7,813,080.00     |
| 220202 - UTILITIES - GENERAL                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                    | Electricity Charges                              | 51,250.00      | 0.00           | 46,400.00            | 0.00                     | 0.00                            | 46,400.00               | 46,400.00        |
| 22020202                                                    | Telephone Charges                                | 0.00           | 0.00           | 7,200.00             | 0.00                     | 0.00                            | 7,200.00                | 7,200.00         |
| 22020203                                                    | Internet Access Charges                          | 0.00           | 0.00           | 10,400.00            | 0.00                     | 0.00                            | 10,400.00               | 10,400.00        |
| 22020204                                                    | Satellite Broadcasting Access Charges            | 8,000.00       | 0.00           | 10,400.00            | 0.00                     | 0.00                            | 10,400.00               | 10,400.00        |
| 22020205                                                    | Water Rates                                      | 0.00           | 0.00           | 4,800.00             | 0.00                     | 0.00                            | 4,800.00                | 4,800.00         |
| 22020209                                                    | Other Utility Charges                            | 3,524,500.00   | 1,000,000.00   | 2,006,400.00         | 2,000,000.00             | 0.00                            | 6,400.00                | 1,006,400.00     |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 3,583,750.00   | 1,000,000.00   | 2,085,600.00         | 2,000,000.00             | 0.00                            | 85,600.00               | 1,085,600.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 315,500.00     | 183,000.00     | 381,600.00           | 200,000.00               | 0.00                            | 181,600.00              | 198,600.00       |
| 22020305                                                    | Printing of Non Security Documents               | 0.00           | 0.00           | 7,200.00             | 0.00                     | 0.00                            | 7,200.00                | 7,200.00         |
| 22020312                                                    | Other Materials and Supplies                     | 41,500.00      | 0.00           | 46,400.00            | 0.00                     | 0.00                            | 46,400.00               | 46,400.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 357,000.00     | 183,000.00     | 435,200.00           | 200,000.00               | 0.00                            | 235,200.00              | 252,200.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 40,000.00      | 0.00           | 55,200.00            | 0.00                     | 0.00                            | 55,200.00               | 55,200.00        |
| 22020402                                                    | Maintenance of Office Furniture                  | 0.00           | 0.00           | 6,400.00             | 0.00                     | 0.00                            | 6,400.00                | 6,400.00         |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 10,000.00      | 20,000.00      | 43,600.00            | 30,000.00                | 0.00                            | 13,600.00               | 23,600.00        |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 28,000.00      | 0.00           | 32,800.00            | 0.00                     | 0.00                            | 32,800.00               | 32,800.00        |
| 22020405                                                    | Maintenance of Plants/Generators                 | 0.00           | 0.00           | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 24,000.00        |
| 22020406                                                    | Other Maintenance Services                       | 52,500.00      | 672,100.00     | 678,200.00           | 636,600.00               | 0.00                            | 41,600.00               | 6,100.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 130,500.00     | 692,100.00     | 840,200.00           | 666,600.00               | 0.00                            | 173,600.00              | 148,100.00       |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 65,000.00      | 52,000.00      | 69,600.00            | 0.00                     | 0.00                            | 69,600.00               | 17,600.00        |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 65,000.00      | 52,000.00      | 69,600.00            | 0.00                     | 0.00                            | 69,600.00               | 17,600.00        |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                   | 98,500.00      | 79,000.00      | 91,200.00            | 0.00                     | 0.00                            | 91,200.00               | 12,200.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 98,500.00      | 79,000.00      | 91,200.00            | 0.00                     | 0.00                            | 91,200.00               | 12,200.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 14,292.68      | 50,927.70      | 104,600.00           | 35,000.00                | 0.00                            | 69,600.00               | 53,672.30        |
| 22020703                                                    | Legal Services                                   | 15,000.00      | 10,000.00      | 20,400.00            | 6,000.00                 | 0.00                            | 14,400.00               | 10,400.00        |
| 22020704                                                    | Engineering Services                             | 0.00           | 0.00           | 7,200.00             | 0.00                     | 0.00                            | 7,200.00                | 7,200.00         |
| 22020705                                                    | Architectural Services                           | 0.00           | 0.00           | 4,800.00             | 0.00                     | 0.00                            | 4,800.00                | 4,800.00         |
| 22020706                                                    | Surveying Services                               | 0.00           | 0.00           | 4,800.00             | 0.00                     | 0.00                            | 4,800.00                | 4,800.00         |
| 22020709                                                    | Other Consulting Services                        | 52,500.00      | 0.00           | 226,400.00           | 0.00                     | 0.00                            | 226,400.00              | 226,400.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 81,792.68      | 60,927.70      | 368,200.00           | 41,000.00                | 0.00                            | 327,200.00              | 307,272.30       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 6,264,500.00   | 8,804,000.00   | 8,806,400.00         | 6,734,400.00             | 0.00                            | 2,072,000.00            | 2,400.00         |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 0.00           | 0.00           | 28,000.00            | 0.00                     | 0.00                            | 28,000.00               | 28,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 6,264,500.00   | 8,804,000.00   | 8,834,400.00         | 6,734,400.00             | 0.00                            | 2,100,000.00            | 30,400.00        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                 | Economic Description                        | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------|---------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                               |                                             | N              | N                | N                    | N                        | N                               | N                       | N                |
| 220209 - FINANCIAL CHARGES - GENERAL                          |                                             |                |                  |                      |                          |                                 |                         |                  |
| 22020901                                                      | Bank Charges (Other Than Interest)          | 19,686.30      | 27,918.58        | 38,800.00            | 30,000.00                | 0.00                            | 8,800.00                | 10,881.42        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                    |                                             | 19,686.30      | 27,918.58        | 38,800.00            | 30,000.00                | 0.00                            | 8,800.00                | 10,881.42        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                       |                                             |                |                  |                      |                          |                                 |                         |                  |
| 22021001                                                      | Refreshment & Meals                         | 380,000.00     | 278,500.00       | 279,100.00           | 52,700.00                | 0.00                            | 226,400.00              | 600.00           |
| 22021002                                                      | Honorarium & Sitting Allowance              | 0.00           | 0.00             | 7,200.00             | 0.00                     | 0.00                            | 7,200.00                | 7,200.00         |
| 22021003                                                      | Publicity & Advertisements                  | 30,000.00      | 210,000.00       | 332,800.00           | 300,000.00               | 0.00                            | 32,800.00               | 122,800.00       |
| 22021004                                                      | Medical Expenses-Local                      | 0.00           | 0.00             | 32,800.00            | 0.00                     | 0.00                            | 32,800.00               | 32,800.00        |
| 22021006                                                      | Postages & Courier Services                 | 0.00           | 0.00             | 3,200.00             | 0.00                     | 0.00                            | 3,200.00                | 3,200.00         |
| 22021007                                                      | Welfare Packages                            | 479,350.00     | 320,000.00       | 788,800.00           | 0.00                     | 0.00                            | 788,800.00              | 468,800.00       |
| 22021008                                                      | Subscription to Professional Bodies         | 0.00           | 0.00             | 226,400.00           | 0.00                     | 0.00                            | 226,400.00              | 226,400.00       |
| 22021025                                                      | Other Miscellaneous Expenses                | 1,993,500.00   | 5,682,590.29     | 5,713,600.00         | 4,822,400.00             | 0.00                            | 891,200.00              | 31,009.71        |
| 22021026                                                      | Monitoring and Evaluation Recurrent         | 290,000.00     | 793,680.00       | 1,577,600.00         | 0.00                     | 0.00                            | 1,577,600.00            | 783,920.00       |
| 22021027                                                      | Daily Rated Allowance                       | 4,183,300.00   | 3,798,000.00     | 5,272,800.00         | 4,500,000.00             | 0.00                            | 772,800.00              | 1,474,800.00     |
| 22021031                                                      | Settlement of Liability                     | 0.00           | 1,646,583,745.35 | 2,000,000,000.00     | (1,200,000,000.00)       | 0.00                            | 3,200,000,000.00        | 353,416,254.65   |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                 |                                             | 7,356,150.00   | 1,657,666,515.64 | 2,014,234,300.00     | (1,190,324,900.00)       | 0.00                            | 3,204,559,200.00        | 356,567,784.36   |
| 2202 - OVERHEAD COST Total                                    |                                             | 18,315,378.98  | 1,673,509,181.92 | 2,039,754,300.00     | (1,169,152,900.00)       | 0.00                            | 3,208,907,200.00        | 366,245,118.08   |
| 22 - OTHER RECURRENT COSTS Total                              |                                             | 18,315,378.98  | 1,673,509,181.92 | 2,039,754,300.00     | (1,169,152,900.00)       | 0.00                            | 3,208,907,200.00        | 366,245,118.08   |
| 023400100100 - Ministry of Works and Energy Development Total |                                             | 120,638,499.13 | 1,785,109,383.13 | 2,209,790,260.00     | (1,121,463,660.00)       | 0.00                            | 3,331,253,920.00        | 424,680,876.87   |
| 023400400100 - Adamawa State Road Maintenance Agency          |                                             |                |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                           |                                             |                |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                 |                                             |                |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                   |                                             |                |                  |                      |                          |                                 |                         |                  |
| 21010101                                                      | Basic-Salary                                | 2,286,984.00   | 2,773,974.06     | 2,774,120.00         | 1,151,300.00             | 0.00                            | 1,622,820.00            | 145.94           |
| 21010103                                                      | Consolidated Revenue Fund Charge - Salaries | 800,000.00     | 450,000.00       | 454,500.00           | 24,500.00                | 0.00                            | 430,000.00              | 4,500.00         |
| 210101 - SALARIES AND WAGES Total                             |                                             | 3,086,984.00   | 3,223,974.06     | 3,228,620.00         | 1,175,800.00             | 0.00                            | 2,052,820.00            | 4,645.94         |
| 2101 - SALARY Total                                           |                                             | 3,086,984.00   | 3,223,974.06     | 3,228,620.00         | 1,175,800.00             | 0.00                            | 2,052,820.00            | 4,645.94         |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                     |                                             |                |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                           |                                             |                |                  |                      |                          |                                 |                         |                  |
| 21020102                                                      | Housing/Rent Allowance                      | 523,259.88     | 634,683.75       | 634,720.00           | 263,200.00               | 0.00                            | 371,520.00              | 36.25            |
| 21020103                                                      | Transport Allowance                         | 123,868.80     | 182,650.77       | 182,980.00           | 94,400.00                | 0.00                            | 88,580.00               | 329.23           |
| 21020104                                                      | Meal Subsidy                                | 16,476.00      | 25,759.62        | 25,900.00            | 13,000.00                | 0.00                            | 12,900.00               | 140.38           |
| 21020105                                                      | Utility Allowance                           | 75,118.92      | 114,475.08       | 114,780.00           | 60,600.00                | 0.00                            | 54,180.00               | 304.92           |
| 21020106                                                      | Entertainment Allowance                     | 15,205.68      | 19,818.63        | 19,880.00            | 8,700.00                 | 0.00                            | 11,180.00               | 61.37            |
| 21020107                                                      | Leave Allowance                             | 221,196.00     | 271,770.60       | 271,880.00           | 114,500.00               | 0.00                            | 157,380.00              | 109.40           |
| 21020108                                                      | Domestic Staff Allowance                    | 433,660.32     | 549,761.37       | 550,040.00           | 241,300.00               | 0.00                            | 308,740.00              | 278.63           |
| 21020109                                                      | Shift Allowance                             | 0.00           | 0.00             | 0.00                 | (343,140.00)             | 0.00                            | 343,140.00              | 0.00             |
| 21020111                                                      | Clinical Allowance                          | 0.00           | 0.00             | 0.00                 | (230,480.00)             | 0.00                            | 230,480.00              | 0.00             |
| 21020123                                                      | Responsibility Allowance                    | 0.00           | 0.00             | 0.00                 | (414,520.00)             | 0.00                            | 414,520.00              | 0.00             |
| 21020135                                                      | Furniture Allowance                         | 457,395.00     | 554,793.45       | 554,880.00           | 229,800.00               | 0.00                            | 325,080.00              | 86.55            |
| 21020145                                                      | Other Allowances and Benefits               | 200,000.00     | 40,000.00        | 470,000.00           | 40,000.00                | 0.00                            | 430,000.00              | 430,000.00       |
| 210201 - ALLOWANCES Total                                     |                                             | 2,066,180.60   | 2,393,713.27     | 2,825,060.00         | 77,360.00                | 0.00                            | 2,747,700.00            | 431,346.73       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | N              | N              | N                    | N                        | N                               | N                       | N                |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 2,066,180.60   | 2,393,713.27   | 2,825,060.00         | 77,360.00                | 0.00                            | 2,747,700.00            | 431,346.73       |
| 21 - PERSONNEL COST Total                       |                                                  | 5,153,164.60   | 5,617,687.33   | 6,053,680.00         | 1,253,160.00             | 0.00                            | 4,800,520.00            | 435,992.67       |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 41,500.00      | 55,000.00      | 90,000.00            | 14,000.00                | 0.00                            | 76,000.00               | 35,000.00        |
| 22020102                                        | Local Travel & Transport: Others                 | 8,000.00       | 44,000.00      | 62,000.00            | 14,000.00                | 0.00                            | 48,000.00               | 18,000.00        |
| 22020103                                        | International Travel & Transport: Training       | 0.00           | 56,000.00      | 106,000.00           | 62,000.00                | 0.00                            | 44,000.00               | 50,000.00        |
| 22020105                                        | Hotel Accommodation - Local                      | 81,000.00      | 33,000.00      | 41,600.00            | 0.00                     | 0.00                            | 41,600.00               | 8,600.00         |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 130,500.00     | 188,000.00     | 299,600.00           | 90,000.00                | 0.00                            | 209,600.00              | 111,600.00       |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020203                                        | Internet Access Charges                          | 0.00           | 3,000.00       | 3,100.00             | 3,100.00                 | 0.00                            | 0.00                    | 100.00           |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 0.00           | 3,000.00       | 3,100.00             | 3,100.00                 | 0.00                            | 0.00                    | 100.00           |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 73,000.00      | 98,000.00      | 132,000.00           | 56,000.00                | 0.00                            | 76,000.00               | 34,000.00        |
| 22020306                                        | Printing of Security Documents                   | 15,000.00      | 76,000.00      | 76,000.00            | 0.00                     | 0.00                            | 76,000.00               | 0.00             |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 88,000.00      | 174,000.00     | 208,000.00           | 56,000.00                | 0.00                            | 152,000.00              | 34,000.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 0.00           | 73,000.00      | 106,000.00           | 30,000.00                | 0.00                            | 76,000.00               | 33,000.00        |
| 22020402                                        | Maintenance of Office Furniture                  | 0.00           | 30,000.00      | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 14,000.00        |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 10,000.00      | 40,500.00      | 76,000.00            | 32,000.00                | 0.00                            | 44,000.00               | 35,500.00        |
| 22020404                                        | Maintenance of Office/IT Equipments              | 23,000.00      | 41,000.00      | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 3,000.00         |
| 22020405                                        | Maintenance of Plants/Generators                 | 0.00           | 8,000.00       | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 36,000.00        |
| 22020406                                        | Other Maintenance Services                       | 96,000.00      | 78,000.00      | 156,000.00           | 72,000.00                | 0.00                            | 84,000.00               | 78,000.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 129,000.00     | 270,500.00     | 470,000.00           | 134,000.00               | 0.00                            | 336,000.00              | 199,500.00       |
| 220205 - TRAINING - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                        | Local Training                                   | 37,800.00      | 5,000.00       | 76,000.00            | 0.00                     | 0.00                            | 76,000.00               | 71,000.00        |
| 22020502                                        | International Training                           | 0.00           | 17,000.00      | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 27,000.00        |
| 220205 - TRAINING - GENERAL Total               |                                                  | 37,800.00      | 22,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 98,000.00        |
| 220206 - OTHER SERVICES - GENERAL               |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                        | Security Services                                | 3,000.00       | 62,500.00      | 76,000.00            | 0.00                     | 0.00                            | 76,000.00               | 13,500.00        |
| 220206 - OTHER SERVICES - GENERAL Total         |                                                  | 3,000.00       | 62,500.00      | 76,000.00            | 0.00                     | 0.00                            | 76,000.00               | 13,500.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                        | Motor Vehicle Fuel Cost                          | 0.00           | 52,000.00      | 95,200.00            | 0.00                     | 0.00                            | 95,200.00               | 43,200.00        |
| 22020802                                        | Other Transport Equipment Fuel Cost              | 0.00           | 5,000.00       | 5,100.00             | 5,100.00                 | 0.00                            | 0.00                    | 100.00           |
| 22020803                                        | Plant/Generator Fuel Cost                        | 68,000.00      | 116,000.00     | 166,400.00           | 0.00                     | 0.00                            | 166,400.00              | 50,400.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total      |                                                  | 68,000.00      | 173,000.00     | 266,700.00           | 5,100.00                 | 0.00                            | 261,600.00              | 93,700.00        |
| 220209 - FINANCIAL CHARGES - GENERAL            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                        | Bank Charges (Other Than Interest)               | 3,090.03       | 3,211.83       | 20,800.00            | 0.00                     | 0.00                            | 20,800.00               | 17,588.17        |
| 220209 - FINANCIAL CHARGES - GENERAL Total      |                                                  | 3,090.03       | 3,211.83       | 20,800.00            | 0.00                     | 0.00                            | 20,800.00               | 17,588.17        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                 | Economic Description                        | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------|---------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                               |                                             | N              | N                | N                    | N                        | N                               | N                       | N                |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                       |                                             |                |                  |                      |                          |                                 |                         |                  |
| 22021001                                                      | Refreshment & Meals                         | 4,000.00       | 74,000.00        | 76,000.00            | 0.00                     | 0.00                            | 76,000.00               | 2,000.00         |
| 22021002                                                      | Honorarium & Sitting Allowance              | 53,000.00      | 44,000.00        | 84,000.00            | 40,000.00                | 0.00                            | 44,000.00               | 40,000.00        |
| 22021003                                                      | Publicity & Advertisements                  | 0.00           | 0.00             | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 44,000.00        |
| 22021004                                                      | Medical Expenses-Local                      | 0.00           | 0.00             | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 44,000.00        |
| 22021006                                                      | Postages & Courier Services                 | 0.00           | 6,000.00         | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 38,000.00        |
| 22021007                                                      | Welfare Packages                            | 0.00           | 239,000.00       | 241,000.00           | 197,000.00               | 0.00                            | 44,000.00               | 2,000.00         |
| 22021008                                                      | Subscription to Professional Bodies         | 16,500.00      | 0.00             | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 44,000.00        |
| 22021023                                                      | Development Plan Preparation Expenses       | 12,000.00      | 8,000.00         | 12,000.00            | 0.00                     | 0.00                            | 12,000.00               | 4,000.00         |
| 22021024                                                      | Final Accounts Preparation Expenses         | 0.00           | 5,000.00         | 10,000.00            | 2,000.00                 | 0.00                            | 8,000.00                | 5,000.00         |
| 22021025                                                      | Other Miscellaneous Expenses                | 1,369,500.00   | 2,008,500.00     | 2,012,800.00         | 428,800.00               | 0.00                            | 1,584,000.00            | 4,300.00         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                 |                                             | 1,455,000.00   | 2,384,500.00     | 2,611,800.00         | 667,800.00               | 0.00                            | 1,944,000.00            | 227,300.00       |
| 2202 - OVERHEAD COST Total                                    |                                             | 1,914,390.03   | 3,280,711.83     | 4,076,000.00         | 956,000.00               | 0.00                            | 3,120,000.00            | 795,288.17       |
| 22 - OTHER RECURRENT COSTS Total                              |                                             | 1,914,390.03   | 3,280,711.83     | 4,076,000.00         | 956,000.00               | 0.00                            | 3,120,000.00            | 795,288.17       |
| 023400400100 - Adamawa State Road Maintenance Agency Total    |                                             | 7,067,554.63   | 8,898,399.16     | 10,129,680.00        | 2,209,160.00             | 0.00                            | 7,920,520.00            | 1,231,280.84     |
| 023400000000 - Ministry of Works and Energy Development Total |                                             | 127,706,053.76 | 1,794,007,782.29 | 2,219,919,940.00     | (1,119,254,500.00)       | 0.00                            | 3,339,174,440.00        | 425,912,157.71   |
| 023600000000 - Ministry of Culture and Tourism                |                                             |                |                  |                      |                          |                                 |                         |                  |
| 023600100100 - Ministry of Culture and Tourism                |                                             |                |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                           |                                             |                |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                 |                                             |                |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                   |                                             |                |                  |                      |                          |                                 |                         |                  |
| 21010101                                                      | Basic-Salary                                | 24,517,097.48  | 25,487,434.19    | 33,956,360.00        | 10,873,100.00            | 0.00                            | 23,083,260.00           | 8,468,925.81     |
| 21010103                                                      | Consolidated Revenue Fund Charge - Salaries | 5,497,440.63   | 7,271,160.94     | 7,310,500.00         | 6,880,500.00             | 0.00                            | 430,000.00              | 39,339.06        |
| 210101 - SALARIES AND WAGES Total                             |                                             | 30,014,538.11  | 32,758,595.13    | 41,266,860.00        | 17,753,600.00            | 0.00                            | 23,513,260.00           | 8,508,264.87     |
| 2101 - SALARY Total                                           |                                             | 30,014,538.11  | 32,758,595.13    | 41,266,860.00        | 17,753,600.00            | 0.00                            | 23,513,260.00           | 8,508,264.87     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                     |                                             |                |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                           |                                             |                |                  |                      |                          |                                 |                         |                  |
| 21020102                                                      | Housing/Rent Allowance                      | 5,609,511.64   | 5,831,526.04     | 7,435,380.00         | 2,487,800.00             | 0.00                            | 4,947,580.00            | 1,603,853.96     |
| 21020103                                                      | Transport Allowance                         | 1,764,156.23   | 2,122,907.17     | 2,465,240.00         | 793,400.00               | 0.00                            | 1,671,840.00            | 342,332.83       |
| 21020104                                                      | Meal Subsidy                                | 332,232.41     | 420,093.04       | 420,260.00           | 165,700.00               | 0.00                            | 254,560.00              | 166.96           |
| 21020105                                                      | Utility Allowance                           | 892,500.27     | 1,132,457.84     | 1,232,000.00         | 402,100.00               | 0.00                            | 829,900.00              | 99,542.16        |
| 21020106                                                      | Entertainment Allowance                     | 11,940.36      | 16,012.14        | 20,620.00            | 6,000.00                 | 0.00                            | 14,620.00               | 4,607.86         |
| 21020107                                                      | Leave Allowance                             | 2,463,087.00   | 2,573,721.11     | 3,408,000.00         | 1,098,900.00             | 0.00                            | 2,309,100.00            | 834,278.89       |
| 21020108                                                      | Domestic Staff Allowance                    | 433,660.32     | 549,761.37       | 559,180.00           | 216,900.00               | 0.00                            | 342,280.00              | 9,418.63         |
| 21020110                                                      | Call Duty Allowance                         | 0.00           | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111                                                      | Clinical Allowance                          | 0.00           | 0.00             | 0.00                 | (293,260.00)             | 0.00                            | 293,260.00              | 0.00             |
| 21020121                                                      | Wiegthing Allowance                         | 2,554,038.23   | 2,205,934.13     | 3,214,180.00         | 1,130,400.00             | 0.00                            | 2,083,780.00            | 1,008,245.87     |
| 21020135                                                      | Furniture Allowance                         | 4,242,082.83   | 4,364,515.90     | 5,389,400.00         | 1,867,700.00             | 0.00                            | 3,521,700.00            | 1,024,884.10     |
| 21020145                                                      | Other Allowances and Benefits               | 2,720,000.00   | 520,000.00       | 950,000.00           | 520,000.00               | 0.00                            | 430,000.00              | 430,000.00       |
| 210201 - ALLOWANCES Total                                     |                                             | 21,023,209.29  | 19,736,928.74    | 25,094,260.00        | 8,395,640.00             | 0.00                            | 16,698,620.00           | 5,357,331.26     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total               |                                             | 21,023,209.29  | 19,736,928.74    | 25,094,260.00        | 8,395,640.00             | 0.00                            | 16,698,620.00           | 5,357,331.26     |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                         | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                       |                                                  | N              | N              | N                    | N                        | N                               | N                       | N                |
| 21 - PERSONNEL COST Total                             |                                                  | 51,037,747.40  | 52,495,523.87  | 66,361,120.00        | 26,149,240.00            | 0.00                            | 40,211,880.00           | 13,865,596.13    |
| 22 - OTHER RECURRENT COSTS                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                              | Local Travel & Transport: Training               | 899,080.00     | 5,225,000.00   | 5,269,540.00         | 4,496,900.00             | 0.00                            | 772,640.00              | 44,540.00        |
| 22020102                                              | Local Travel & Transport: Others                 | 273,168.00     | 170,000.00     | 340,560.00           | 0.00                     | 0.00                            | 340,560.00              | 170,560.00       |
| 22020103                                              | International Travel & Transport: Training       | 123,160.00     | 110,000.00     | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 276,320.00       |
| 22020104                                              | International Travel & Transport: Others         | 120,000.00     | 0.00           | 170,720.00           | 0.00                     | 0.00                            | 170,720.00              | 170,720.00       |
| 22020105                                              | Hotel Accommodation - Local                      | 700,000.00     | 290,000.00     | 572,880.00           | 0.00                     | 0.00                            | 572,880.00              | 282,880.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total           |                                                  | 2,115,408.00   | 5,795,000.00   | 6,740,020.00         | 4,496,900.00             | 0.00                            | 2,243,120.00            | 945,020.00       |
| 220202 - UTILITIES - GENERAL                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020203                                              | Internet Access Charges                          | 80,000.00      | 315,000.00     | 548,240.00           | 0.00                     | 0.00                            | 548,240.00              | 233,240.00       |
| 22020204                                              | Satellite Broadcasting Access Charges            | 40,000.00      | 75,000.00      | 96,800.00            | 0.00                     | 0.00                            | 96,800.00               | 21,800.00        |
| 22020205                                              | Water Rates                                      | 5,000.00       | 0.00           | 58,080.00            | 0.00                     | 0.00                            | 58,080.00               | 58,080.00        |
| 22020206                                              | Sewerage Charges                                 | 30,000.00      | 30,300.00      | 81,840.00            | 0.00                     | 0.00                            | 81,840.00               | 51,540.00        |
| 22020209                                              | Other Utility Charges                            | 80,000.00      | 95,000.00      | 95,240.00            | 17,800.00                | 0.00                            | 77,440.00               | 240.00           |
| 220202 - UTILITIES - GENERAL Total                    |                                                  | 235,000.00     | 515,300.00     | 880,200.00           | 17,800.00                | 0.00                            | 862,400.00              | 364,900.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL               |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                              | Office Stationeries/Computer Consumables         | 230,000.00     | 50,000.00      | 102,080.00           | 0.00                     | 0.00                            | 102,080.00              | 52,080.00        |
| 22020305                                              | Printing of Non Security Documents               | 30,000.00      | 10,000.00      | 29,040.00            | 0.00                     | 0.00                            | 29,040.00               | 19,040.00        |
| 22020306                                              | Printing of Security Documents                   | 42,000.00      | 85,000.00      | 94,160.00            | 0.00                     | 0.00                            | 94,160.00               | 9,160.00         |
| 22020309                                              | UniForms & Other Clothing                        | 0.00           | 0.00           | 57,200.00            | 0.00                     | 0.00                            | 57,200.00               | 57,200.00        |
| 22020311                                              | Food Stuff/Catering Materials Supplies           | 925,500.00     | 743,000.00     | 772,640.00           | 0.00                     | 0.00                            | 772,640.00              | 29,640.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total         |                                                  | 1,227,500.00   | 888,000.00     | 1,055,120.00         | 0.00                     | 0.00                            | 1,055,120.00            | 167,120.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL               |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                              | Maintenance of Motor Vehicle/Transport Equipment | 510,000.00     | 245,000.00     | 360,000.00           | 19,440.00                | 0.00                            | 340,560.00              | 115,000.00       |
| 22020402                                              | Maintenance of Office Furniture                  | 95,000.00      | 0.00           | 85,360.00            | 0.00                     | 0.00                            | 85,360.00               | 85,360.00        |
| 22020403                                              | Maintenance of Office Building/Residential Qtrs  | 95,000.00      | 65,000.00      | 94,160.00            | 0.00                     | 0.00                            | 94,160.00               | 29,160.00        |
| 22020404                                              | Maintenance of Office/IT Equipments              | 250,000.00     | 180,000.00     | 360,000.00           | 346,800.00               | 0.00                            | 13,200.00               | 180,000.00       |
| 22020405                                              | Maintenance of Plants/Generators                 | 0.00           | 0.00           | 14,960.00            | 0.00                     | 0.00                            | 14,960.00               | 14,960.00        |
| 22020406                                              | Other Maintenance Services                       | 712,500.00     | 715,000.00     | 772,640.00           | 0.00                     | 0.00                            | 772,640.00              | 57,640.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total         |                                                  | 1,662,500.00   | 1,205,000.00   | 1,687,120.00         | 366,240.00               | 0.00                            | 1,320,880.00            | 482,120.00       |
| 220205 - TRAINING - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                              | Local Training                                   | 25,000.00      | 0.00           | 64,240.00            | 0.00                     | 0.00                            | 64,240.00               | 64,240.00        |
| 220205 - TRAINING - GENERAL Total                     |                                                  | 25,000.00      | 0.00           | 64,240.00            | 0.00                     | 0.00                            | 64,240.00               | 64,240.00        |
| 220206 - OTHER SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                              | Security Services                                | 358,000.00     | 230,000.00     | 460,000.00           | 73,680.00                | 0.00                            | 386,320.00              | 230,000.00       |
| 22020605                                              | Cleaning & Fumigation Services                   | 342,000.00     | 175,000.00     | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 211,320.00       |
| 220206 - OTHER SERVICES - GENERAL Total               |                                                  | 700,000.00     | 405,000.00     | 846,320.00           | 73,680.00                | 0.00                            | 772,640.00              | 441,320.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                              | Financial Consulting                             | 10,000.00      | 10,000.00      | 20,000.00            | 6,800.00                 | 0.00                            | 13,200.00               | 10,000.00        |
| 22020703                                              | Legal Services                                   | 88,000.00      | 115,000.00     | 193,600.00           | 0.00                     | 0.00                            | 193,600.00              | 78,600.00        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                              |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020709                                                     | Other Consulting Services                   | 522,000.00     | 215,000.00     | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 171,320.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total  |                                             | 620,000.00     | 340,000.00     | 599,920.00           | 6,800.00                 | 0.00                            | 593,120.00              | 259,920.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                     | Motor Vehicle Fuel Cost                     | 30,000.00      | 20,000.00      | 77,440.00            | 0.00                     | 0.00                            | 77,440.00               | 57,440.00        |
| 22020802                                                     | Other Transport Equipment Fuel Cost         | 20,000.00      | 35,000.00      | 113,520.00           | 0.00                     | 0.00                            | 113,520.00              | 78,520.00        |
| 22020803                                                     | Plant/Generator Fuel Cost                   | 0.00           | 0.00           | 9,680.00             | 0.00                     | 0.00                            | 9,680.00                | 9,680.00         |
| 22020806                                                     | Cooking Gas/Fuel Cost                       | 10,000.00      | 70,000.00      | 77,440.00            | 0.00                     | 0.00                            | 77,440.00               | 7,440.00         |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                   |                                             | 60,000.00      | 125,000.00     | 278,080.00           | 0.00                     | 0.00                            | 278,080.00              | 153,080.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                     | Bank Charges (Other Than Interest)          | 31,903.32      | 14,364.56      | 24,100.00            | 4,740.00                 | 0.00                            | 19,360.00               | 9,735.44         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                   |                                             | 31,903.32      | 14,364.56      | 24,100.00            | 4,740.00                 | 0.00                            | 19,360.00               | 9,735.44         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                     | Refreshment & Meals                         | 40,000.00      | 45,000.00      | 59,840.00            | 0.00                     | 0.00                            | 59,840.00               | 14,840.00        |
| 22021002                                                     | Honorarium & Sitting Allowance              | 295,000.00     | 230,000.00     | 232,320.00           | 0.00                     | 0.00                            | 232,320.00              | 2,320.00         |
| 22021003                                                     | Publicity & Advertisements                  | 25,000.00      | 20,000.00      | 43,120.00            | 0.00                     | 0.00                            | 43,120.00               | 23,120.00        |
| 22021004                                                     | Medical Expenses-Local                      | 95,000.00      | 190,000.00     | 228,800.00           | 0.00                     | 0.00                            | 228,800.00              | 38,800.00        |
| 22021007                                                     | Welfare Packages                            | 1,725,000.00   | 1,133,000.00   | 1,544,400.00         | 0.00                     | 0.00                            | 1,544,400.00            | 411,400.00       |
| 22021021                                                     | Special Days/Celebrations                   | 8,382,000.00   | 31,157,500.00  | 71,088,320.00        | (25,000,000.00)          | 0.00                            | 96,088,320.00           | 39,930,820.00    |
| 22021023                                                     | Development Plan Preparation Expenses       | 1,081,300.00   | 737,000.00     | 1,001,440.00         | 0.00                     | 0.00                            | 1,001,440.00            | 264,440.00       |
| 22021025                                                     | Other Miscellaneous Expenses                | 2,779,500.00   | 8,173,147.70   | 37,000,000.00        | 25,000,000.00            | 0.00                            | 12,000,000.00           | 28,826,852.30    |
| 22021027                                                     | Daily Rated Allowance                       | 887,000.00     | 1,225,000.00   | 1,630,000.00         | 37,200.00                | 0.00                            | 1,592,800.00            | 405,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                |                                             | 15,309,800.00  | 42,910,647.70  | 112,828,240.00       | 37,200.00                | 0.00                            | 112,791,040.00          | 69,917,592.30    |
| 2202 - OVERHEAD COST Total                                   |                                             | 21,987,111.32  | 52,198,312.26  | 125,003,360.00       | 5,003,360.00             | 0.00                            | 120,000,000.00          | 72,805,047.74    |
| 22 - OTHER RECURRENT COSTS Total                             |                                             | 21,987,111.32  | 52,198,312.26  | 125,003,360.00       | 5,003,360.00             | 0.00                            | 120,000,000.00          | 72,805,047.74    |
| 023600100100 - Ministry of Culture and Tourism Total         |                                             | 73,024,858.72  | 104,693,836.13 | 191,364,480.00       | 31,152,600.00            | 0.00                            | 160,211,880.00          | 86,670,643.87    |
| 023600300100 - Adamawa State Agency for Museum and Monuments |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                          |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                  |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                     | Basic-Salary                                | 5,017,637.48   | 6,442,153.41   | 6,511,200.00         | 2,546,600.00             | 0.00                            | 3,964,600.00            | 69,046.59        |
| 21010103                                                     | Consolidated Revenue Fund Charge - Salaries | 0.00           | 1,357,058.63   | 1,370,700.00         | 510,700.00               | 0.00                            | 860,000.00              | 13,641.38        |
| 210101 - SALARIES AND WAGES Total                            |                                             | 5,017,637.48   | 7,799,212.04   | 7,881,900.00         | 3,057,300.00             | 0.00                            | 4,824,600.00            | 82,687.96        |
| 2101 - SALARY Total                                          |                                             | 5,017,637.48   | 7,799,212.04   | 7,881,900.00         | 3,057,300.00             | 0.00                            | 4,824,600.00            | 82,687.96        |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                          |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                     | Housing/Rent Allowance                      | 1,148,023.24   | 1,473,955.50   | 1,952,680.00         | 582,700.00               | 0.00                            | 1,369,980.00            | 478,724.50       |
| 21020103                                                     | Transport Allowance                         | 477,966.12     | 641,035.80     | 728,340.00           | 239,000.00               | 0.00                            | 489,340.00              | 87,304.20        |
| 21020104                                                     | Meal Subsidy                                | 99,502.56      | 135,586.74     | 165,040.00           | 49,800.00                | 0.00                            | 115,240.00              | 29,453.26        |
| 21020105                                                     | Utility Allowance                           | 251,283.48     | 342,093.75     | 493,780.00           | 125,700.00               | 0.00                            | 368,080.00              | 151,686.25       |
| 21020106                                                     | Entertainment Allowance                     | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020107                                                     | Leave Allowance                             | 483,768.00     | 625,056.48     | 626,180.00           | 348,400.00               | 0.00                            | 277,780.00              | 1,123.52         |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 21020108                                        | Domestic Staff Allowance                         | 0.00           | 0.00           | 0.00                 | (342,280.00)             | 0.00                            | 342,280.00              | 0.00             |
| 21020111                                        | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (57,620.00)              | 0.00                            | 57,620.00               | 0.00             |
| 21020114                                        | Teaching Allowance                               | 42,605.28      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020127                                        | UniForm Allowance                                | 0.00           | 0.00           | 0.00                 | (24,940.00)              | 0.00                            | 24,940.00               | 0.00             |
| 21020135                                        | Furniture Allowance                              | 766,357.32     | 970,356.60     | 1,415,200.00         | 383,200.00               | 0.00                            | 1,032,000.00            | 444,843.40       |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145                                        | Other Allowances and Benefits                    | 750,000.00     | 205,114.20     | 1,555,140.00         | 171,400.00               | 0.00                            | 1,383,740.00            | 1,350,025.80     |
| 210201 - ALLOWANCES Total                       |                                                  | 4,019,506.00   | 4,393,199.07   | 6,936,360.00         | 1,475,360.00             | 0.00                            | 5,461,000.00            | 2,543,160.93     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 4,019,506.00   | 4,393,199.07   | 6,936,360.00         | 1,475,360.00             | 0.00                            | 5,461,000.00            | 2,543,160.93     |
| 21 - PERSONNEL COST Total                       |                                                  | 9,037,143.48   | 12,192,411.11  | 14,818,260.00        | 4,532,660.00             | 0.00                            | 10,285,600.00           | 2,625,848.90     |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 0.00           | 59,000.00      | 144,000.00           | 0.00                     | 0.00                            | 144,000.00              | 85,000.00        |
| 22020102                                        | Local Travel & Transport: Others                 | 197,000.00     | 239,000.00     | 239,400.00           | 37,000.00                | 0.00                            | 202,400.00              | 400.00           |
| 22020103                                        | International Travel & Transport: Training       | 0.00           | 45,000.00      | 209,120.00           | 0.00                     | 0.00                            | 209,120.00              | 164,120.00       |
| 22020105                                        | Hotel Accommodation - Local                      | 654,800.00     | 580,000.00     | 652,640.00           | 0.00                     | 0.00                            | 652,640.00              | 72,640.00        |
| 22020106                                        | Hotel Accommodation - International              | 7,000.00       | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 858,800.00     | 923,000.00     | 1,261,160.00         | 37,000.00                | 0.00                            | 1,224,160.00            | 338,160.00       |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 15,000.00      | 15,000.00      | 48,000.00            | 0.00                     | 0.00                            | 48,000.00               | 33,000.00        |
| 22020204                                        | Satellite Broadcasting Access Charges            | 0.00           | 30,000.00      | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 66,000.00        |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 15,000.00      | 45,000.00      | 144,000.00           | 0.00                     | 0.00                            | 144,000.00              | 99,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 78,700.00      | 25,000.00      | 221,600.00           | 0.00                     | 0.00                            | 221,600.00              | 196,600.00       |
| 22020305                                        | Printing of Non Security Documents               | 0.00           | 0.00           | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 24,000.00        |
| 22020306                                        | Printing of Security Documents                   | 0.00           | 23,000.00      | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 21,000.00        |
| 22020308                                        | Field & Camping Materials Supplies               | 8,000.00       | 0.00           | 8,000.00             | 0.00                     | 0.00                            | 8,000.00                | 8,000.00         |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 86,700.00      | 48,000.00      | 297,600.00           | 0.00                     | 0.00                            | 297,600.00              | 249,600.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 50,000.00      | 321,100.00     | 428,800.00           | 0.00                     | 0.00                            | 428,800.00              | 107,700.00       |
| 22020402                                        | Maintenance of Office Furniture                  | 124,300.00     | 164,000.00     | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 36,000.00        |
| 22020404                                        | Maintenance of Office/IT Equipments              | 0.00           | 78,000.00      | 78,100.00            | 6,100.00                 | 0.00                            | 72,000.00               | 100.00           |
| 22020405                                        | Maintenance of Plants/Generators                 | 0.00           | 181,000.00     | 181,900.00           | 83,500.00                | 0.00                            | 98,400.00               | 900.00           |
| 22020406                                        | Other Maintenance Services                       | 579,650.00     | 34,000.00      | 374,400.00           | 0.00                     | 0.00                            | 374,400.00              | 340,400.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 753,950.00     | 778,100.00     | 1,263,200.00         | 89,600.00                | 0.00                            | 1,173,600.00            | 485,100.00       |
| 220205 - TRAINING - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                        | Local Training                                   | 45,000.00      | 193,300.00     | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 6,700.00         |
| 22020502                                        | International Training                           | 125,552.00     | 0.00           | 128,000.00           | 0.00                     | 0.00                            | 128,000.00              | 128,000.00       |
| 220205 - TRAINING - GENERAL Total               |                                                  | 170,552.00     | 193,300.00     | 328,000.00           | 0.00                     | 0.00                            | 328,000.00              | 134,700.00       |
| 220206 - OTHER SERVICES - GENERAL               |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                        | Security Services                                | 0.00           | 0.00           | 6,400.00             | 0.00                     | 0.00                            | 6,400.00                | 6,400.00         |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                      | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                    |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020605                                                           | Cleaning & Fumigation Services              | 0.00           | 0.00           | 8,000.00             | 0.00                     | 0.00                            | 8,000.00                | 8,000.00         |
| 220206 - OTHER SERVICES - GENERAL Total                            |                                             | 0.00           | 0.00           | 14,400.00            | 0.00                     | 0.00                            | 14,400.00               | 14,400.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                           | Motor Vehicle Fuel Cost                     | 154,200.00     | 210,000.00     | 210,100.00           | 10,100.00                | 0.00                            | 200,000.00              | 100.00           |
| 22020802                                                           | Other Transport Equipment Fuel Cost         | 5,000.00       | 60,000.00      | 60,100.00            | 4,100.00                 | 0.00                            | 56,000.00               | 100.00           |
| 22020803                                                           | Plant/Generator Fuel Cost                   | 10,000.00      | 243,500.00     | 244,300.00           | 76,300.00                | 0.00                            | 168,000.00              | 800.00           |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                         |                                             | 169,200.00     | 513,500.00     | 514,500.00           | 90,500.00                | 0.00                            | 424,000.00              | 1,000.00         |
| 220209 - FINANCIAL CHARGES - GENERAL                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                           | Bank Charges (Other Than Interest)          | 6,384.40       | 5,394.79       | 17,600.00            | 0.00                     | 0.00                            | 17,600.00               | 12,205.21        |
| 22020904                                                           | Other CRF Bank Charges                      | 0.00           | 0.00           | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 24,000.00        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                         |                                             | 6,384.40       | 5,394.79       | 41,600.00            | 0.00                     | 0.00                            | 41,600.00               | 36,205.21        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                           | Refreshment & Meals                         | 20,000.00      | 8,000.00       | 48,000.00            | 0.00                     | 0.00                            | 48,000.00               | 40,000.00        |
| 22021003                                                           | Publicity & Advertisements                  | 82,500.00      | 25,000.00      | 68,000.00            | 0.00                     | 0.00                            | 68,000.00               | 43,000.00        |
| 22021004                                                           | Medical Expenses-Local                      | 51,500.00      | 193,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 207,000.00       |
| 22021007                                                           | Welfare Packages                            | 152,850.00     | 700.00         | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 159,300.00       |
| 22021023                                                           | Development Plan Preparation Expenses       | 79,000.00      | 104,000.00     | 104,300.00           | 24,300.00                | 0.00                            | 80,000.00               | 300.00           |
| 22021025                                                           | Other Miscellaneous Expenses                | 1,921,250.00   | 1,392,456.00   | 1,394,100.00         | 159,700.00               | 0.00                            | 1,234,400.00            | 1,644.00         |
| 22021027                                                           | Daily Rated Allowance                       | 100,000.00     | 500,000.00     | 1,440,000.00         | 0.00                     | 0.00                            | 1,440,000.00            | 940,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                      |                                             | 2,407,100.00   | 2,223,156.00   | 3,614,400.00         | 184,000.00               | 0.00                            | 3,430,400.00            | 1,391,244.00     |
| 2202 - OVERHEAD COST Total                                         |                                             | 4,467,686.40   | 4,729,450.79   | 7,478,860.00         | 401,100.00               | 0.00                            | 7,077,760.00            | 2,749,409.21     |
| 22 - OTHER RECURRENT COSTS Total                                   |                                             | 4,467,686.40   | 4,729,450.79   | 7,478,860.00         | 401,100.00               | 0.00                            | 7,077,760.00            | 2,749,409.21     |
| 023600300100 - Adamawa State Agency for Museum and Monuments Total |                                             | 13,504,829.88  | 16,921,861.90  | 22,297,120.00        | 4,933,760.00             | 0.00                            | 17,363,360.00           | 5,375,258.11     |
| 023600400100 - Arts Council                                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                           | Basic-Salary                                | 41,638,210.46  | 49,337,190.64  | 60,091,400.00        | 20,200,800.00            | 0.00                            | 39,890,600.00           | 10,754,209.36    |
| 21010103                                                           | Consolidated Revenue Fund Charge - Salaries | 3,433,772.50   | 1,200,000.00   | 1,212,000.00         | 352,000.00               | 0.00                            | 860,000.00              | 12,000.00        |
| 210101 - SALARIES AND WAGES Total                                  |                                             | 45,071,982.96  | 50,537,190.64  | 61,303,400.00        | 20,552,800.00            | 0.00                            | 40,750,600.00           | 10,766,209.36    |
| 2101 - SALARY Total                                                |                                             | 45,071,982.96  | 50,537,190.64  | 61,303,400.00        | 20,552,800.00            | 0.00                            | 40,750,600.00           | 10,766,209.36    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                          |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                           | Housing/Rent Allowance                      | 9,390,351.88   | 11,078,569.53  | 14,138,400.00        | 4,553,700.00             | 0.00                            | 9,584,700.00            | 3,059,830.47     |
| 21020103                                                           | Transport Allowance                         | 2,898,252.46   | 3,901,997.17   | 4,927,980.00         | 1,399,400.00             | 0.00                            | 3,528,580.00            | 1,025,982.83     |
| 21020104                                                           | Meal Subsidy                                | 563,123.10     | 791,219.94     | 997,200.00           | 270,500.00               | 0.00                            | 726,700.00              | 205,980.06       |
| 21020105                                                           | Utility Allowance                           | 1,534,846.05   | 2,145,987.79   | 2,530,800.00         | 737,700.00               | 0.00                            | 1,793,100.00            | 384,812.21       |
| 21020106                                                           | Entertainment Allowance                     | 15,205.68      | 10,559.50      | 17,720.00            | 7,400.00                 | 0.00                            | 10,320.00               | 7,160.50         |
| 21020107                                                           | Leave Allowance                             | 3,722,535.00   | 4,521,579.18   | 5,426,020.00         | 1,773,600.00             | 0.00                            | 3,652,420.00            | 904,440.82       |
| 21020108                                                           | Domestic Staff Allowance                    | 433,660.32     | 301,153.00     | 584,140.00           | 210,900.00               | 0.00                            | 373,240.00              | 282,987.00       |
| 21020109                                                           | Shift Allowance                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020110                                        | Call Duty Allowance                              | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111                                        | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (350,020.00)             | 0.00                            | 350,020.00              | 0.00             |
| 21020121                                        | Wieghing Allowance                               | 11,708,306.40  | 11,275,258.06  | 14,387,140.00        | 5,723,500.00             | 0.00                            | 8,663,640.00            | 3,111,881.94     |
| 21020123                                        | Responsibility Allowance                         | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                        | Furniture Allowance                              | 7,591,849.83   | 8,965,794.97   | 9,693,800.00         | 3,686,700.00             | 0.00                            | 6,007,100.00            | 728,005.03       |
| 21020145                                        | Other Allowances and Benefits                    | 4,690,000.00   | 930,000.00     | 1,790,000.00         | 930,000.00               | 0.00                            | 860,000.00              | 860,000.00       |
| 210201 - ALLOWANCES Total                       |                                                  | 42,548,130.72  | 43,922,119.14  | 54,493,200.00        | 18,943,380.00            | 0.00                            | 35,549,820.00           | 10,571,080.86    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 42,548,130.72  | 43,922,119.14  | 54,493,200.00        | 18,943,380.00            | 0.00                            | 35,549,820.00           | 10,571,080.86    |
| 21 - PERSONNEL COST Total                       |                                                  | 87,620,113.68  | 94,459,309.78  | 115,796,600.00       | 39,496,180.00            | 0.00                            | 76,300,420.00           | 21,337,290.22    |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 1,176,000.00   | 10,058,600.00  | 10,155,200.00        | 9,755,200.00             | 0.00                            | 400,000.00              | 96,600.00        |
| 22020102                                        | Local Travel & Transport: Others                 | 1,057,800.00   | 9,299,400.00   | 9,386,200.00         | 8,986,200.00             | 0.00                            | 400,000.00              | 86,800.00        |
| 22020103                                        | International Travel & Transport: Training       | 1,120,800.00   | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020105                                        | Hotel Accommodation - Local                      | 400,000.00     | 2,625,000.00   | 2,648,900.00         | 2,408,900.00             | 0.00                            | 240,000.00              | 23,900.00        |
| 22020109                                        | Per-Diem/Estacodes                               | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 3,754,600.00   | 21,983,000.00  | 22,750,300.00        | 21,150,300.00            | 0.00                            | 1,600,000.00            | 767,300.00       |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 20,000.00      | 35,000.00      | 64,000.00            | 24,000.00                | 0.00                            | 40,000.00               | 29,000.00        |
| 22020202                                        | Telephone Charges                                | 0.00           | 20,000.00      | 72,000.00            | 0.00                     | 0.00                            | 72,000.00               | 52,000.00        |
| 22020203                                        | Internet Access Charges                          | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020204                                        | Satellite Broadcasting Access Charges            | 0.00           | 53,000.00      | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 187,000.00       |
| 22020208                                        | Software Charges/ License Renewal                | 50,000.00      | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020209                                        | Other Utility Charges                            | 255,200.00     | 229,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 171,000.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 325,200.00     | 337,000.00     | 1,336,000.00         | 24,000.00                | 0.00                            | 1,312,000.00            | 999,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 282,000.00     | 400,000.00     | 800,000.00           | 400,000.00               | 0.00                            | 400,000.00              | 400,000.00       |
| 22020302                                        | Books                                            | 7,500.00       | 33,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 47,000.00        |
| 22020303                                        | Newspapers                                       | 10,000.00      | 10,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 150,000.00       |
| 22020305                                        | Printing of Non Security Documents               | 76,000.00      | 30,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 130,000.00       |
| 22020306                                        | Printing of Security Documents                   | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020307                                        | Drugs/Laboratory/Medical Supplies                | 4,000.00       | 3,000.00       | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 397,000.00       |
| 22020308                                        | Field & Camping Materials Supplies               | 0.00           | 36,000.00      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 4,000.00         |
| 22020309                                        | UniForms & Other Clothing                        | 320,000.00     | 232,000.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 8,000.00         |
| 22020312                                        | Other Materials and Supplies                     | 540,500.00     | 238,500.00     | 465,000.00           | 225,000.00               | 0.00                            | 240,000.00              | 226,500.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 1,240,000.00   | 982,500.00     | 2,505,000.00         | 625,000.00               | 0.00                            | 1,880,000.00            | 1,522,500.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 228,000.00     | 136,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 24,000.00        |
| 22020402                                        | Maintenance of Office Furniture                  | 50,000.00      | 230,000.00     | 420,000.00           | 180,000.00               | 0.00                            | 240,000.00              | 190,000.00       |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 26,500.00      | 217,600.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 182,400.00       |
| 22020404                                        | Maintenance of Office/IT Equipments              | 287,500.00     | 160,000.00     | 320,000.00           | 160,000.00               | 0.00                            | 160,000.00              | 160,000.00       |
| 22020405                                        | Maintenance of Plants/Generators                 | 291,000.00     | 521,500.00     | 599,000.00           | 199,000.00               | 0.00                            | 400,000.00              | 77,500.00        |
| 22020406                                        | Other Maintenance Services                       | 76,000.00      | 155,000.00     | 264,000.00           | 104,000.00               | 0.00                            | 160,000.00              | 109,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|---------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                       | 959,000.00     | 1,420,100.00   | 2,163,000.00         | 643,000.00               | 0.00                            | 1,520,000.00            | 742,900.00       |
| 220205 - TRAINING - GENERAL                                 |                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                        | 310,000.00     | 223,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 177,000.00       |
| 22020502                                                    | International Training                | 900,000.00     | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020503                                                    | Other Trainings                       | 153,000.00     | 62,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 58,000.00        |
| 220205 - TRAINING - GENERAL Total                           |                                       | 1,363,000.00   | 285,000.00     | 920,000.00           | 0.00                     | 0.00                            | 920,000.00              | 635,000.00       |
| 220206 - OTHER SERVICES - GENERAL                           |                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                     | 79,500.00      | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020605                                                    | Cleaning & Fumigation Services        | 205,500.00     | 164,500.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 75,500.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                       | 285,000.00     | 164,500.00     | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 115,500.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                  | 0.00           | 28,000.00      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 12,000.00        |
| 22020703                                                    | Legal Services                        | 0.00           | 25,000.00      | 36,000.00            | 0.00                     | 0.00                            | 36,000.00               | 11,000.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                       | 0.00           | 53,000.00      | 76,000.00            | 0.00                     | 0.00                            | 76,000.00               | 23,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost               | 40,000.00      | 162,600.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 77,400.00        |
| 22020803                                                    | Plant/Generator Fuel Cost             | 134,500.00     | 143,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 257,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                       | 174,500.00     | 305,600.00     | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 334,400.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)    | 20,872.64      | 17,327.14      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 62,672.86        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                       | 20,872.64      | 17,327.14      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 62,672.86        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                   | 174,500.00     | 351,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 49,000.00        |
| 22021002                                                    | Honorarium & Sitting Allowance        | 0.00           | 23,000.00      | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 177,000.00       |
| 22021003                                                    | Publicity & Advertisements            | 0.00           | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 22021004                                                    | Medical Expenses-Local                | 168,400.00     | 308,600.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 91,400.00        |
| 22021006                                                    | Postages & Courier Services           | 0.00           | 3,000.00       | 12,000.00            | 0.00                     | 0.00                            | 12,000.00               | 9,000.00         |
| 22021007                                                    | Welfare Packages                      | 374,000.00     | 228,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 172,000.00       |
| 22021008                                                    | Subscription to Professional Bodies   | 0.00           | 171,000.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 69,000.00        |
| 22021009                                                    | Sporting Activities                   | 256,000.00     | 110,000.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 130,000.00       |
| 22021021                                                    | Special Days/Celebrations             | 2,075,000.00   | 3,191,000.00   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 4,809,000.00     |
| 22021023                                                    | Development Plan Preparation Expenses | 852,500.00     | 798,500.00     | 1,268,000.00         | 468,000.00               | 0.00                            | 800,000.00              | 469,500.00       |
| 22021025                                                    | Other Miscellaneous Expenses          | 2,455,400.00   | 1,723,000.00   | 1,728,300.00         | 528,300.00               | 0.00                            | 1,200,000.00            | 5,300.00         |
| 22021027                                                    | Daily Rated Allowance                 | 3,410,000.00   | 3,600,000.00   | 3,720,000.00         | 120,000.00               | 0.00                            | 3,600,000.00            | 120,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                       | 9,765,800.00   | 10,507,100.00  | 16,808,300.00        | 1,116,300.00             | 0.00                            | 15,692,000.00           | 6,301,200.00     |
| 2202 - OVERHEAD COST Total                                  |                                       | 17,887,972.64  | 36,055,127.14  | 47,558,600.00        | 23,558,600.00            | 0.00                            | 24,000,000.00           | 11,503,472.86    |
| 22 - OTHER RECURRENT COSTS Total                            |                                       | 17,887,972.64  | 36,055,127.14  | 47,558,600.00        | 23,558,600.00            | 0.00                            | 24,000,000.00           | 11,503,472.86    |
| 023600400100 - Arts Council Total                           |                                       | 105,508,086.32 | 130,514,436.92 | 163,355,200.00       | 63,054,780.00            | 0.00                            | 100,300,420.00          | 32,840,763.08    |
| 023605200100 - Hotel and Tourism Board                      |                                       |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                         |                                       |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2101 - SALARY                                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                        | Basic Salary                                | 0.00           | 0.00           | 0.00                 | (507,400.00)             | 0.00                            | 507,400.00              | 0.00             |
| 21010103                                        | Consolidated Revenue Fund Charge - Salaries | 0.00           | 750,000.00     | 757,500.00           | 618,180.00               | 0.00                            | 139,320.00              | 7,500.00         |
| 210101 - SALARIES AND WAGES Total               |                                             | 0.00           | 750,000.00     | 757,500.00           | 110,780.00               | 0.00                            | 646,720.00              | 7,500.00         |
| 2101 - SALARY Total                             |                                             | 0.00           | 750,000.00     | 757,500.00           | 110,780.00               | 0.00                            | 646,720.00              | 7,500.00         |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                      | 0.00           | 0.00           | 0.00                 | (276,060.00)             | 0.00                            | 276,060.00              | 0.00             |
| 21020103                                        | Transport Allowance                         | 0.00           | 0.00           | 0.00                 | (282,940.00)             | 0.00                            | 282,940.00              | 0.00             |
| 21020104                                        | Meal Subsidy                                | 0.00           | 0.00           | 0.00                 | (163,400.00)             | 0.00                            | 163,400.00              | 0.00             |
| 21020105                                        | Utility Allowance                           | 0.00           | 0.00           | 0.00                 | (209,840.00)             | 0.00                            | 209,840.00              | 0.00             |
| 21020106                                        | Entertainment Allowance                     | 0.00           | 0.00           | 0.00                 | (144,480.00)             | 0.00                            | 144,480.00              | 0.00             |
| 21020107                                        | Leave Allowance                             | 0.00           | 0.00           | 0.00                 | (364,640.00)             | 0.00                            | 364,640.00              | 0.00             |
| 21020108                                        | Domestic Staff Allowance                    | 0.00           | 0.00           | 0.00                 | (178,880.00)             | 0.00                            | 178,880.00              | 0.00             |
| 21020110                                        | Call Duty Allowance                         | 0.00           | 0.00           | 0.00                 | (139,320.00)             | 0.00                            | 139,320.00              | 0.00             |
| 21020111                                        | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (139,320.00)             | 0.00                            | 139,320.00              | 0.00             |
| 21020121                                        | Wieghing Allowance                          | 0.00           | 0.00           | 0.00                 | (139,320.00)             | 0.00                            | 139,320.00              | 0.00             |
| 21020130                                        | Special Allowance                           | 0.00           | 0.00           | 0.00                 | (146,200.00)             | 0.00                            | 146,200.00              | 0.00             |
| 21020135                                        | Furniture Allowance                         | 0.00           | 0.00           | 0.00                 | (360,340.00)             | 0.00                            | 360,340.00              | 0.00             |
| 21020145                                        | Other Allowances and Benefits               | 0.00           | 0.00           | 0.00                 | (194,360.00)             | 0.00                            | 194,360.00              | 0.00             |
| 210201 - ALLOWANCES Total                       |                                             | 0.00           | 0.00           | 0.00                 | (2,739,100.00)           | 0.00                            | 2,739,100.00            | 0.00             |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                             | 0.00           | 0.00           | 0.00                 | (2,739,100.00)           | 0.00                            | 2,739,100.00            | 0.00             |
| 21 - PERSONNEL COST Total                       |                                             | 0.00           | 750,000.00     | 757,500.00           | (2,628,320.00)           | 0.00                            | 3,385,820.00            | 7,500.00         |
| 22 - OTHER RECURRENT COSTS                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training          | 0.00           | 0.00           | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 176,000.00       |
| 22020102                                        | Local Travel & Transport: Others            | 0.00           | 0.00           | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 176,000.00       |
| 22020105                                        | Hotel Accommodation - Local                 | 0.00           | 0.00           | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 176,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                             | 0.00           | 0.00           | 528,000.00           | 0.00                     | 0.00                            | 528,000.00              | 528,000.00       |
| 220202 - UTILITIES - GENERAL                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020204                                        | Satellite Broadcasting Access Charges       | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 22020209                                        | Other Utility Charges                       | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220202 - UTILITIES - GENERAL Total              |                                             | 0.00           | 0.00           | 115,200.00           | 0.00                     | 0.00                            | 115,200.00              | 115,200.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables    | 0.00           | 0.00           | 76,000.00            | 0.00                     | 0.00                            | 76,000.00               | 76,000.00        |
| 22020307                                        | Drugs/Laboratory/Medical Supplies           | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 22020308                                        | Field & Camping Materials Supplies          | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 22020309                                        | UniForms & Other Clothing                   | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 22020311                                        | Food Stuff/Catering Materials Supplies      | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                             | 0.00           | 0.00           | 287,200.00           | 0.00                     | 0.00                            | 287,200.00              | 287,200.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 22020402                                                    | Maintenance of Office Furniture                  | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 22020405                                                    | Maintenance of Plants/Generators                 | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 22020406                                                    | Other Maintenance Services                       | 0.00           | 0.00           | 142,240.00           | 0.00                     | 0.00                            | 142,240.00              | 142,240.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 0.00           | 0.00           | 423,840.00           | 0.00                     | 0.00                            | 423,840.00              | 423,840.00       |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 0.00           | 0.00           | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 176,000.00       |
| 22020502                                                    | International Training                           | 0.00           | 0.00           | 14,400.00            | 0.00                     | 0.00                            | 14,400.00               | 14,400.00        |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 0.00           | 0.00           | 190,400.00           | 0.00                     | 0.00                            | 190,400.00              | 190,400.00       |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 22020605                                                    | Cleaning & Fumigation Services                   | 0.00           | 0.00           | 14,400.00            | 0.00                     | 0.00                            | 14,400.00               | 14,400.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 0.00           | 0.00           | 49,600.00            | 0.00                     | 0.00                            | 49,600.00               | 49,600.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 0.00           | 0.00           | 14,400.00            | 0.00                     | 0.00                            | 14,400.00               | 14,400.00        |
| 22020703                                                    | Legal Services                                   | 0.00           | 0.00           | 17,600.00            | 0.00                     | 0.00                            | 17,600.00               | 17,600.00        |
| 22020709                                                    | Other Consulting Services                        | 0.00           | 0.00           | 34,400.00            | 0.00                     | 0.00                            | 34,400.00               | 34,400.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 0.00           | 0.00           | 66,400.00            | 0.00                     | 0.00                            | 66,400.00               | 66,400.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 0.00           | 0.00           | 14,400.00            | 0.00                     | 0.00                            | 14,400.00               | 14,400.00        |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 0.00           | 0.00           | 52,000.00            | 0.00                     | 0.00                            | 52,000.00               | 52,000.00        |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 0.00           | 0.00           | 34,400.00            | 0.00                     | 0.00                            | 34,400.00               | 34,400.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 0.00           | 0.00           | 100,800.00           | 0.00                     | 0.00                            | 100,800.00              | 100,800.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 0.00           | 0.00           | 140,800.00           | 0.00                     | 0.00                            | 140,800.00              | 140,800.00       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 0.00           | 0.00           | 140,800.00           | 0.00                     | 0.00                            | 140,800.00              | 140,800.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                              | 0.00           | 0.00           | 121,600.00           | 0.00                     | 0.00                            | 121,600.00              | 121,600.00       |
| 22021002                                                    | Honorarium & Sitting Allowance                   | 0.00           | 0.00           | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 136,000.00       |
| 22021003                                                    | Publicity & Advertisements                       | 0.00           | 0.00           | 104,800.00           | 0.00                     | 0.00                            | 104,800.00              | 104,800.00       |
| 22021004                                                    | Medical Expenses-Local                           | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021007                                                    | Welfare Packages                                 | 0.00           | 0.00           | 191,200.00           | 0.00                     | 0.00                            | 191,200.00              | 191,200.00       |
| 22021021                                                    | Special Days/Celebrations                        | 0.00           | 0.00           | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 176,000.00       |
| 22021023                                                    | Development Plan Preparation Expenses            | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 22021025                                                    | Other Miscellaneous Expenses                     | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021027                                                    | Daily Rated Allowance                            | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                                  | 0.00           | 0.00           | 1,360,000.00         | 0.00                     | 0.00                            | 1,360,000.00            | 1,360,000.00     |
| 2202 - OVERHEAD COST Total                                  |                                                  | 0.00           | 0.00           | 3,262,240.00         | 0.00                     | 0.00                            | 3,262,240.00            | 3,262,240.00     |
| 22 - OTHER RECURRENT COSTS Total                            |                                                  | 0.00           | 0.00           | 3,262,240.00         | 0.00                     | 0.00                            | 3,262,240.00            | 3,262,240.00     |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 023605200100  | Hotel and Tourism Board Total               | 0.00           | 750,000.00     | 4,019,740.00         | (2,628,320.00)           | 0.00                            | 6,648,060.00            | 3,269,740.00     |
| 023600000000  | Ministry of Culture and Tourism Total       | 192,037,774.92 | 252,880,134.94 | 381,036,540.00       | 96,512,820.00            | 0.00                            | 284,523,720.00          | 128,156,405.06   |
| 023800000000  | Ministry of Budget and Economic Planning    |                |                |                      |                          |                                 |                         |                  |
| 023800100100  | Ministry of Budget and Economic Planning    |                |                |                      |                          |                                 |                         |                  |
| 21            | PERSONNEL COST                              |                |                |                      |                          |                                 |                         |                  |
| 2101          | SALARY                                      |                |                |                      |                          |                                 |                         |                  |
| 210101        | SALARIES AND WAGES                          |                |                |                      |                          |                                 |                         |                  |
| 21010101      | Basic-Salary                                | 9,990,891.80   | 7,607,134.53   | 8,031,000.00         | 8,031,000.00             | 0.00                            | 0.00                    | 423,865.47       |
| 21010103      | Consolidated Revenue Fund Charge - Salaries | 2,423,720.31   | 11,667,065.50  | 11,687,500.00        | 11,687,500.00            | 0.00                            | 0.00                    | 20,434.50        |
| 210101        | SALARIES AND WAGES Total                    | 12,414,612.11  | 19,274,200.03  | 19,718,500.00        | 19,718,500.00            | 0.00                            | 0.00                    | 444,299.97       |
| 2101          | SALARY Total                                | 12,414,612.11  | 19,274,200.03  | 19,718,500.00        | 19,718,500.00            | 0.00                            | 0.00                    | 444,299.97       |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION          |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                  |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                      | 2,285,911.42   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020103      | Transport Allowance                         | 702,447.96     | 984,115.13     | 13,208,660.00        | 355,100.00               | 0.00                            | 12,853,560.00           | 12,224,544.87    |
| 21020104      | Meal Subsidy                                | 125,664.60     | 185,451.25     | 159,629,260.00       | 62,900.00                | 0.00                            | 159,566,360.00          | 159,443,808.75   |
| 21020105      | Utility Allowance                           | 366,742.62     | 540,060.39     | 44,095,760.00        | 183,300.00               | 0.00                            | 43,912,460.00           | 43,555,699.61    |
| 21020106      | Entertainment Allowance                     | 14,389.35      | 19,087.89      | 2,979,000.00         | 7,700.00                 | 0.00                            | 2,971,300.00            | 2,959,912.11     |
| 21020107      | Leave Allowance                             | 974,532.00     | 1,207,216.86   | 12,564,280.00        | 487,300.00               | 0.00                            | 12,076,980.00           | 11,357,063.14    |
| 21020108      | Domestic Staff Allowance                    | 433,660.32     | 549,761.37     | 2,483,860.00         | 216,900.00               | 0.00                            | 2,266,960.00            | 1,934,098.63     |
| 21020109      | Shift Allowance                             | 0.00           | 0.00           | 0.00                 | (7,198,200.00)           | 0.00                            | 7,198,200.00            | 0.00             |
| 21020110      | Call Duty Allowance                         | 0.00           | 0.00           | 0.00                 | (12,900.00)              | 0.00                            | 12,900.00               | 0.00             |
| 21020111      | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (2,203,320.00)           | 0.00                            | 2,203,320.00            | 0.00             |
| 21020112      | Harzard Allowance                           | 0.00           | 0.00           | 0.00                 | (18,205,340.00)          | 0.00                            | 18,205,340.00           | 0.00             |
| 21020114      | Teaching Allowance                          | 194,508.36     | 243,647.91     | 473,440.00           | 100,200.00               | 0.00                            | 373,240.00              | 229,792.09       |
| 21020117      | Outfit Allowance                            | 0.00           | 0.00           | 0.00                 | (15,123,960.00)          | 0.00                            | 15,123,960.00           | 0.00             |
| 21020127      | UniForm Allowance                           | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135      | Furniture Allowance                         | 1,864,795.54   | 2,404,074.50   | 92,024,940.00        | 981,900.00               | 0.00                            | 91,043,040.00           | 89,620,865.50    |
| 21020138      | Admin Allowance                             | 0.00           | 0.00           | 0.00                 | (70,520.00)              | 0.00                            | 70,520.00               | 0.00             |
| 21020139      | Wardrobe Allowance                          | 0.00           | 0.00           | 0.00                 | (200,380.00)             | 0.00                            | 200,380.00              | 0.00             |
| 21020141      | Accommodation Allowance                     | 0.00           | 0.00           | 0.00                 | (183,302,120.00)         | 0.00                            | 183,302,120.00          | 0.00             |
| 21020142      | ICT Allowance                               | 0.00           | 0.00           | 0.00                 | (59,631,540.00)          | 0.00                            | 59,631,540.00           | 0.00             |
| 21020143      | Motor Vehicle/ Maintenance Allowance        | 0.00           | 0.00           | 0.00                 | (1,000,180.00)           | 0.00                            | 1,000,180.00            | 0.00             |
| 21020145      | Other Allowances and Benefits               | 1,150,000.00   | 8,412,805.15   | 8,413,900.00         | 7,171,200.00             | 0.00                            | 1,242,700.00            | 1,094.85         |
| 210201        | ALLOWANCES Total                            | 8,112,652.17   | 14,546,220.45  | 335,873,100.00       | (277,381,960.00)         | 0.00                            | 613,255,060.00          | 321,326,879.55   |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION Total    | 8,112,652.17   | 14,546,220.45  | 335,873,100.00       | (277,381,960.00)         | 0.00                            | 613,255,060.00          | 321,326,879.55   |
| 2103          | SOCIAL BENEFITS                             |                |                |                      |                          |                                 |                         |                  |
| 210301        | SOCIAL BENEFITS                             |                |                |                      |                          |                                 |                         |                  |
| 21030101      | Gratuity                                    | 0.00           | 0.00           | 0.00                 | (90,688,720.00)          | 0.00                            | 90,688,720.00           | 0.00             |
| 210301        | SOCIAL BENEFITS Total                       | 0.00           | 0.00           | 0.00                 | (90,688,720.00)          | 0.00                            | 90,688,720.00           | 0.00             |
| 2103          | SOCIAL BENEFITS Total                       | 0.00           | 0.00           | 0.00                 | (90,688,720.00)          | 0.00                            | 90,688,720.00           | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21 - PERSONNEL COST Total                                   |                                                       | 20,527,264.28  | 33,820,420.48  | 355,591,600.00       | (348,352,180.00)         | 0.00                            | 703,943,780.00          | 321,771,179.52   |
| 22 - OTHER RECURRENT COSTS                                  |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                    | Local Travel & Transport: Training                    | 4,622,600.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020102                                                    | Local Travel & Transport: Others                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020103                                                    | International Travel & Transport: Training            | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020104                                                    | International Travel & Transport: Others              | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020105                                                    | Hotel Accommodation - Local                           | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                 |                                                       | 4,622,600.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220202 - UTILITIES - GENERAL                                |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020203                                                    | Internet Access Charges                               | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020204                                                    | Satellite Broadcasting Access Charges                 | 61,500.00      | 439,800.00     | 1,333,400.00         | 0.00                     | 0.00                            | 1,333,400.00            | 893,600.00       |
| 22020209                                                    | Other Utility Charges                                 | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220202 - UTILITIES - GENERAL Total                          |                                                       | 61,500.00      | 439,800.00     | 1,333,400.00         | 0.00                     | 0.00                            | 1,333,400.00            | 893,600.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables              | 403,500.00     | 1,959,700.00   | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | 14,040,300.00    |
| 22020305                                                    | Printing of Non Security Documents                    | 0.00           | 620,000.00     | 1,333,400.00         | 0.00                     | 0.00                            | 1,333,400.00            | 713,400.00       |
| 22020306                                                    | Printing of Security Documents                        | 50,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020312                                                    | Other Materials and Supplies                          | 0.00           | 0.00           | 2,133,400.00         | 0.00                     | 0.00                            | 2,133,400.00            | 2,133,400.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 453,500.00     | 2,579,700.00   | 19,466,800.00        | 0.00                     | 0.00                            | 19,466,800.00           | 16,887,100.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 710,000.00     | 921,500.00     | 1,066,700.00         | 0.00                     | 0.00                            | 1,066,700.00            | 145,200.00       |
| 22020402                                                    | Maintenance of Office Furniture                       | 0.00           | 6,800,000.00   | 13,600,000.00        | 7,600,000.00             | 0.00                            | 6,000,000.00            | 6,800,000.00     |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 0.00           | 47,000.00      | 6,666,700.00         | 0.00                     | 0.00                            | 6,666,700.00            | 6,619,700.00     |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 180,000.00     | 0.00           | 3,333,400.00         | 0.00                     | 0.00                            | 3,333,400.00            | 3,333,400.00     |
| 22020405                                                    | Maintenance of Plants/Generators                      | 0.00           | 4,500,000.00   | 9,000,000.00         | 5,666,600.00             | 0.00                            | 3,333,400.00            | 4,500,000.00     |
| 22020406                                                    | Other Maintenance Services                            | 0.00           | 524,200.00     | 1,607,000.00         | 0.00                     | 0.00                            | 1,607,000.00            | 1,082,800.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 890,000.00     | 12,792,700.00  | 35,273,800.00        | 13,266,600.00            | 0.00                            | 22,007,200.00           | 22,481,100.00    |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 0.00           | 0.00           | 1,066,700.00         | 0.00                     | 0.00                            | 1,066,700.00            | 1,066,700.00     |
| 22020502                                                    | International Training                                | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 23,495,000.00  | 23,730,000.00        | (570,145,160.00)         | 0.00                            | 593,875,160.00          | 235,000.00       |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 0.00           | 23,495,000.00  | 24,796,700.00        | (570,145,160.00)         | 0.00                            | 594,941,860.00          | 1,301,700.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                        | 42,500.00      | 229,700.00     | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 19,770,300.00    |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 42,500.00      | 229,700.00     | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 19,770,300.00    |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 4,282,500.00   | 8,597,000.00   | 11,420,000.00        | 8,086,600.00             | 0.00                            | 3,333,400.00            | 2,823,000.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                           | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020803      | Plant/Generator Fuel Cost                      | 470,000.00     | 1,069,200.00   | 2,666,700.00         | 0.00                     | 0.00                            | 2,666,700.00            | 1,597,500.00     |
| 220208        | FUEL & LUBRICANTS - GENERAL Total              | 4,752,500.00   | 9,666,200.00   | 14,086,700.00        | 8,086,600.00             | 0.00                            | 6,000,100.00            | 4,420,500.00     |
| 220209        | FINANCIAL CHARGES - GENERAL                    |                |                |                      |                          |                                 |                         |                  |
| 22020901      | Bank Charges (Other Than Interest)             | 66,658.94      | 218,507.71     | 666,700.00           | 0.00                     | 0.00                            | 666,700.00              | 448,192.29       |
| 220209        | FINANCIAL CHARGES - GENERAL Total              | 66,658.94      | 218,507.71     | 666,700.00           | 0.00                     | 0.00                            | 666,700.00              | 448,192.29       |
| 220210        | MISCELLANEOUS EXPENSES GENERAL                 |                |                |                      |                          |                                 |                         |                  |
| 22021001      | Refreshment & Meals                            | 458,000.00     | 891,000.00     | 1,248,000.00         | 448,000.00               | 0.00                            | 800,000.00              | 357,000.00       |
| 22021002      | Honorarium & Sitting Allowance                 | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22021003      | Publicity & Advertisements                     | 0.00           | 230,000.00     | 2,666,700.00         | 0.00                     | 0.00                            | 2,666,700.00            | 2,436,700.00     |
| 22021004      | Medical Expenses-Local                         | 80,000.00      | 1,190,000.00   | 2,666,700.00         | 0.00                     | 0.00                            | 2,666,700.00            | 1,476,700.00     |
| 22021006      | Postages & Courier Services                    | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021007      | Welfare Packages                               | 782,000.00     | 738,000.00     | 2,666,700.00         | 0.00                     | 0.00                            | 2,666,700.00            | 1,928,700.00     |
| 22021008      | Subscription to Professional Bodies            | 0.00           | 50,000.00      | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 1,950,000.00     |
| 22021023      | Development Plan Preparation Expenses          | 10,310,000.00  | 72,517,000.00  | 72,555,600.00        | 15,888,900.00            | 0.00                            | 56,666,700.00           | 38,600.00        |
| 22021025      | Other Miscellaneous Expenses                   | 63,274,838.55  | 4,160,300.00   | 4,429,000.00         | 1,621,000.00             | 0.00                            | 2,808,000.00            | 268,700.00       |
| 22021027      | Daily Rated Allowance                          | 927,000.00     | 2,505,000.00   | 6,666,700.00         | 0.00                     | 0.00                            | 6,666,700.00            | 4,161,700.00     |
| 220210        | MISCELLANEOUS EXPENSES GENERAL Total           | 75,831,838.55  | 82,281,300.00  | 98,899,400.00        | 17,957,900.00            | 0.00                            | 80,941,500.00           | 16,618,100.00    |
| 2202          | OVERHEAD COST Total                            | 86,721,097.49  | 131,702,907.71 | 214,523,500.00       | (530,834,060.00)         | 0.00                            | 745,357,560.00          | 82,820,592.29    |
| 22            | OTHER RECURRENT COSTS Total                    | 86,721,097.49  | 131,702,907.71 | 214,523,500.00       | (530,834,060.00)         | 0.00                            | 745,357,560.00          | 82,820,592.29    |
| 023800100100  | Ministry of Budget and Economic Planning Total | 107,248,361.77 | 165,523,328.19 | 570,115,100.00       | (879,186,240.00)         | 0.00                            | 1,449,301,340.00        | 404,591,771.81   |
| 023800200100  | Adamawa State Planning Commission              |                |                |                      |                          |                                 |                         |                  |
| 21            | PERSONNEL COST                                 |                |                |                      |                          |                                 |                         |                  |
| 2101          | SALARY                                         |                |                |                      |                          |                                 |                         |                  |
| 210101        | SALARIES AND WAGES                             |                |                |                      |                          |                                 |                         |                  |
| 21010101      | Basic-Salary                                   | 31,098,716.40  | 37,155,702.18  | 49,249,100.00        | 15,129,100.00            | 0.00                            | 34,120,000.00           | 12,093,397.82    |
| 21010103      | Consolidated Revenue Fund Charge - Salaries    | 5,901,722.14   | 2,616,981.05   | 2,643,200.00         | 1,783,200.00             | 0.00                            | 860,000.00              | 26,218.95        |
| 210101        | SALARIES AND WAGES Total                       | 37,000,438.54  | 39,772,683.23  | 51,892,300.00        | 16,912,300.00            | 0.00                            | 34,980,000.00           | 12,119,616.77    |
| 2101          | SALARY Total                                   | 37,000,438.54  | 39,772,683.23  | 51,892,300.00        | 16,912,300.00            | 0.00                            | 34,980,000.00           | 12,119,616.77    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION             |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                     |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                         | 6,517,759.70   | 7,760,915.84   | 11,483,400.00        | 3,141,400.00             | 0.00                            | 8,342,000.00            | 3,722,484.16     |
| 21020103      | Transport Allowance                            | 1,787,031.31   | 2,482,254.00   | 3,308,200.00         | 865,800.00               | 0.00                            | 2,442,400.00            | 825,946.00       |
| 21020104      | Meal Subsidy                                   | 284,282.58     | 437,971.76     | 479,680.00           | 141,700.00               | 0.00                            | 337,980.00              | 41,708.24        |
| 21020105      | Utility Allowance                              | 981,610.25     | 1,430,320.08   | 1,519,200.00         | 470,000.00               | 0.00                            | 1,049,200.00            | 88,879.92        |
| 21020106      | Entertainment Allowance                        | 87,942.77      | 90,031.38      | 99,160.00            | 33,800.00                | 0.00                            | 65,360.00               | 9,128.62         |
| 21020107      | Leave Allowance                                | 2,821,725.00   | 3,354,425.76   | 4,962,900.00         | 1,350,900.00             | 0.00                            | 3,612,000.00            | 1,608,474.24     |
| 21020108      | Domestic Staff Allowance                       | 2,787,472.17   | 2,825,902.01   | 2,961,100.00         | 1,103,500.00             | 0.00                            | 1,857,600.00            | 135,197.99       |
| 21020111      | Clinical Allowance                             | 0.00           | 0.00           | 0.00                 | (322,500.00)             | 0.00                            | 322,500.00              | 0.00             |
| 21020112      | Harzard Allowance                              | 135,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020114      | Teaching Allowance                             | 211,164.24     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020122      | Hardship Allowance                             | 0.00           | 0.00           | 0.00                 | (898,700.00)             | 0.00                            | 898,700.00              | 0.00             |
| 21020127      | UniForm Allowance                              | 0.00           | 0.00           | 0.00                 | (182,320.00)             | 0.00                            | 182,320.00              | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020135                                        | Furniture Allowance                              | 5,697,344.02   | 6,784,018.35   | 9,119,460.00         | 2,746,000.00             | 0.00                            | 6,373,460.00            | 2,335,441.65     |
| 21020145                                        | Other Allowances and Benefits                    | 3,040,000.00   | 1,031,077.09   | 2,325,800.00         | 2,325,800.00             | 0.00                            | 0.00                    | 1,294,722.91     |
| 210201 - ALLOWANCES Total                       |                                                  | 24,351,332.04  | 26,196,916.27  | 36,258,900.00        | 10,775,380.00            | 0.00                            | 25,483,520.00           | 10,061,983.73    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 24,351,332.04  | 26,196,916.27  | 36,258,900.00        | 10,775,380.00            | 0.00                            | 25,483,520.00           | 10,061,983.73    |
| 21 - PERSONNEL COST Total                       |                                                  | 61,351,770.58  | 65,969,599.50  | 88,151,200.00        | 27,687,680.00            | 0.00                            | 60,463,520.00           | 22,181,600.50    |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020102                                        | Local Travel & Transport: Others                 | 16,356,568.00  | 1,276,800.00   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 6,723,200.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 16,356,568.00  | 1,276,800.00   | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 6,723,200.00     |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020204                                        | Satellite Broadcasting Access Charges            | 566,500.00     | 480,000.00     | 666,700.00           | 0.00                     | 0.00                            | 666,700.00              | 186,700.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 566,500.00     | 480,000.00     | 666,700.00           | 0.00                     | 0.00                            | 666,700.00              | 186,700.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 923,000.00     | 469,500.00     | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 7,530,500.00     |
| 22020305                                        | Printing of Non Security Documents               | 0.00           | 0.00           | 666,700.00           | 0.00                     | 0.00                            | 666,700.00              | 666,700.00       |
| 22020312                                        | Other Materials and Supplies                     | 0.00           | 495,000.00     | 1,066,700.00         | 0.00                     | 0.00                            | 1,066,700.00            | 571,700.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 923,000.00     | 964,500.00     | 9,733,400.00         | 0.00                     | 0.00                            | 9,733,400.00            | 8,768,900.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 899,800.00     | 1,273,000.00   | 1,280,400.00         | 747,000.00               | 0.00                            | 533,400.00              | 7,400.00         |
| 22020402                                        | Maintenance of Office Furniture                  | 77,000.00      | 0.00           | 3,000,000.00         | 0.00                     | 0.00                            | 3,000,000.00            | 3,000,000.00     |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 0.00           | 23,700.00      | 3,333,400.00         | 0.00                     | 0.00                            | 3,333,400.00            | 3,309,700.00     |
| 22020404                                        | Maintenance of Office/IT Equipments              | 310,000.00     | 74,500.00      | 1,666,700.00         | 0.00                     | 0.00                            | 1,666,700.00            | 1,592,200.00     |
| 22020405                                        | Maintenance of Plants/Generators                 | 39,000.00      | 0.00           | 1,666,700.00         | 0.00                     | 0.00                            | 1,666,700.00            | 1,666,700.00     |
| 22020406                                        | Other Maintenance Services                       | 337,200.00     | 103,000.00     | 1,203,600.00         | 400,000.00               | 0.00                            | 803,600.00              | 1,100,600.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 1,663,000.00   | 1,474,200.00   | 12,150,800.00        | 1,147,000.00             | 0.00                            | 11,003,800.00           | 10,676,600.00    |
| 220205 - TRAINING - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                        | Local Training                                   | 0.00           | 0.00           | 533,400.00           | 0.00                     | 0.00                            | 533,400.00              | 533,400.00       |
| 220205 - TRAINING - GENERAL Total               |                                                  | 0.00           | 0.00           | 533,400.00           | 0.00                     | 0.00                            | 533,400.00              | 533,400.00       |
| 220206 - OTHER SERVICES - GENERAL               |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020605                                        | Cleaning & Fumigation Services                   | 220,000.00     | 0.00           | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 10,000,000.00    |
| 220206 - OTHER SERVICES - GENERAL Total         |                                                  | 220,000.00     | 0.00           | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 10,000,000.00    |
| 220208 - FUEL & LUBRICANTS - GENERAL            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                        | Motor Vehicle Fuel Cost                          | 1,255,000.00   | 4,129,600.00   | 5,666,700.00         | 4,000,000.00             | 0.00                            | 1,666,700.00            | 1,537,100.00     |
| 22020803                                        | Plant/Generator Fuel Cost                        | 2,292,600.00   | 3,965,000.00   | 3,991,400.00         | 2,658,000.00             | 0.00                            | 1,333,400.00            | 26,400.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total      |                                                  | 3,547,600.00   | 8,094,600.00   | 9,658,100.00         | 6,658,000.00             | 0.00                            | 3,000,100.00            | 1,563,500.00     |
| 220209 - FINANCIAL CHARGES - GENERAL            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                        | Bank Charges (Other Than Interest)               | 154,001.63     | 202,996.20     | 333,400.00           | 0.00                     | 0.00                            | 333,400.00              | 130,403.80       |
| 220209 - FINANCIAL CHARGES - GENERAL Total      |                                                  | 154,001.63     | 202,996.20     | 333,400.00           | 0.00                     | 0.00                            | 333,400.00              | 130,403.80       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                          | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                        |                                             | N              | N              | N                    | N                        | N                               | N                       | N                |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                               | Refreshment & Meals                         | 145,500.00     | 40,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 360,000.00       |
| 22021002                                               | Honorarium & Sitting Allowance              | 180,000.00     | 120,000.00     | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 1,880,000.00     |
| 22021003                                               | Publicity & Advertisements                  | 135,000.00     | 40,000.00      | 1,333,400.00         | 0.00                     | 0.00                            | 1,333,400.00            | 1,293,400.00     |
| 22021004                                               | Medical Expenses-Local                      | 60,000.00      | 0.00           | 1,333,400.00         | 0.00                     | 0.00                            | 1,333,400.00            | 1,333,400.00     |
| 22021007                                               | Welfare Packages                            | 1,103,200.00   | 950,000.00     | 1,333,400.00         | 0.00                     | 0.00                            | 1,333,400.00            | 383,400.00       |
| 22021008                                               | Subscription to Professional Bodies         | 0.00           | 0.00           | 1,000,000.00         | 0.00                     | 0.00                            | 1,000,000.00            | 1,000,000.00     |
| 22021023                                               | Development Plan Preparation Expenses       | 0.00           | 0.00           | 3,333,400.00         | (25,000,000.00)          | 0.00                            | 28,333,400.00           | 3,333,400.00     |
| 22021025                                               | Other Miscellaneous Expenses                | 39,406,534.35  | 5,923,000.00   | 7,404,000.00         | 6,000,000.00             | 0.00                            | 1,404,000.00            | 1,481,000.00     |
| 22021027                                               | Daily Rated Allowance                       | 4,180,000.00   | 4,760,000.00   | 10,333,400.00        | 7,000,000.00             | 0.00                            | 3,333,400.00            | 5,573,400.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total          |                                             | 45,210,234.35  | 11,833,000.00  | 28,471,000.00        | (12,000,000.00)          | 0.00                            | 40,471,000.00           | 16,638,000.00    |
| 2202 - OVERHEAD COST Total                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST Total                             |                                             | 68,640,903.98  | 24,326,096.20  | 79,546,800.00        | (4,195,000.00)           | 0.00                            | 83,741,800.00           | 55,220,703.80    |
| 22 - OTHER RECURRENT COSTS Total                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS Total                       |                                             | 68,640,903.98  | 24,326,096.20  | 79,546,800.00        | (4,195,000.00)           | 0.00                            | 83,741,800.00           | 55,220,703.80    |
| 023800200100 - Adamawa State Planning Commission Total |                                             |                |                |                      |                          |                                 |                         |                  |
| 023800200100 - Adamawa State Planning Commission Total |                                             | 129,992,674.56 | 90,295,695.70  | 167,698,000.00       | 23,492,680.00            | 0.00                            | 144,205,320.00          | 77,402,304.30    |
| 023800400100 - Adamawa State Bureau of Statistics      |                                             |                |                |                      |                          |                                 |                         |                  |
| 023800400100 - Adamawa State Bureau of Statistics      |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                          |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                               | Basic Salary                                | 78,356,262.16  | 96,162,612.71  | 113,867,300.00       | 40,353,600.00            | 0.00                            | 73,513,700.00           | 17,704,687.29    |
| 21010103                                               | Consolidated Revenue Fund Charge - Salaries | 650,000.00     | 450,000.00     | 454,500.00           | (405,500.00)             | 0.00                            | 860,000.00              | 4,500.00         |
| 210101 - SALARIES AND WAGES Total                      |                                             | 79,006,262.16  | 96,612,612.71  | 114,321,800.00       | 39,948,100.00            | 0.00                            | 74,373,700.00           | 17,709,187.29    |
| 2101 - SALARY Total                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY Total                                    |                                             | 79,006,262.16  | 96,612,612.71  | 114,321,800.00       | 39,948,100.00            | 0.00                            | 74,373,700.00           | 17,709,187.29    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION              |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                               | Housing/Rent Allowance                      | 16,998,810.70  | 21,007,049.79  | 37,530,380.00        | 8,752,200.00             | 0.00                            | 28,778,180.00           | 16,523,330.21    |
| 21020103                                               | Transport Allowance                         | 4,288,076.29   | 6,245,239.56   | 6,490,500.00         | 2,138,900.00             | 0.00                            | 4,351,600.00            | 245,260.44       |
| 21020104                                               | Meal Subsidy                                | 695,455.16     | 1,085,542.74   | 4,785,360.00         | 338,300.00               | 0.00                            | 4,447,060.00            | 3,699,817.26     |
| 21020105                                               | Utility Allowance                           | 2,663,620.31   | 3,951,341.80   | 6,528,040.00         | 1,338,800.00             | 0.00                            | 5,189,240.00            | 2,576,698.20     |
| 21020106                                               | Entertainment Allowance                     | 547,139.76     | 623,852.70     | 624,100.00           | 301,600.00               | 0.00                            | 322,500.00              | 247.30           |
| 21020107                                               | Leave Allowance                             | 6,431,951.00   | 8,172,729.39   | 11,571,100.00        | 3,181,800.00             | 0.00                            | 8,389,300.00            | 3,398,370.61     |
| 21020108                                               | Domestic Staff Allowance                    | 6,290,600.76   | 8,631,096.69   | 8,657,300.00         | 6,202,000.00             | 0.00                            | 2,455,300.00            | 26,203.31        |
| 21020111                                               | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (1,254,740.00)           | 0.00                            | 1,254,740.00            | 0.00             |
| 21020112                                               | Harzard Allowance                           | 1,088,072.29   | 1,092,705.72   | 12,969,100.00        | 546,400.00               | 0.00                            | 12,422,700.00           | 11,876,394.28    |
| 21020114                                               | Teaching Allowance                          | 194,740.64     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020119                                               | Field Allowance                             | 0.00           | 0.00           | 0.00                 | (8,281,800.00)           | 0.00                            | 8,281,800.00            | 0.00             |
| 21020120                                               | Journal Allowance                           | 187,180.56     | 187,180.56     | 796,220.00           | 93,600.00                | 0.00                            | 702,620.00              | 609,039.44       |
| 21020127                                               | UniForm Allowance                           | 0.00           | 0.00           | 0.00                 | (113,520.00)             | 0.00                            | 113,520.00              | 0.00             |
| 21020129                                               | Newspapers Allowance                        | 0.00           | 0.00           | 0.00                 | (161,680.00)             | 0.00                            | 161,680.00              | 0.00             |
| 21020135                                               | Furniture Allowance                         | 14,084,847.06  | 17,653,122.70  | 23,881,540.00        | 7,318,800.00             | 0.00                            | 16,562,740.00           | 6,228,417.30     |
| 21020138                                               | Admin Allowance                             | 311,967.48     | 311,967.48     | 424,320.00           | 156,000.00               | 0.00                            | 268,320.00              | 112,352.52       |
| 21020139                                               | Wardrobe Allowance                          | 953,072.29     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020140                                               | Academic Allowance                          | 0.00           | 0.00           | 0.00                 | (548,680.00)             | 0.00                            | 548,680.00              | 0.00             |
| 21020141                                               | Accommodation Allowance                     | 1,906,144.49   | 1,915,411.32   | 1,916,960.00         | 1,112,000.00             | 0.00                            | 804,960.00              | 1,548.68         |
| 21020142                                               | ICT Allowance                               | 9,329,997.35   | 12,373,645.62  | 12,437,940.00        | 12,301,200.00            | 0.00                            | 136,740.00              | 64,294.38        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance                  | 935,902.56     | 935,902.56     | 1,272,960.00         | 468,000.00               | 0.00                            | 804,960.00              | 337,057.44       |
| 21020145                                        | Other Allowances and Benefits                         | 7,636,125.87   | 3,081,385.71   | 3,087,220.00         | 2,818,900.00             | 0.00                            | 268,320.00              | 5,834.29         |
| 210201 - ALLOWANCES Total                       |                                                       | 74,543,704.57  | 87,268,174.34  | 132,973,040.00       | 36,708,080.00            | 0.00                            | 96,264,960.00           | 45,704,865.66    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                       | 74,543,704.57  | 87,268,174.34  | 132,973,040.00       | 36,708,080.00            | 0.00                            | 96,264,960.00           | 45,704,865.66    |
| 21 - PERSONNEL COST Total                       |                                                       | 153,549,966.73 | 183,880,787.05 | 247,294,840.00       | 76,656,180.00            | 0.00                            | 170,638,660.00          | 63,414,052.95    |
| 22 - OTHER RECURRENT COSTS                      |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                       |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training                    | 694,800.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020103                                        | International Travel & Transport: Training            | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020105                                        | Hotel Accommodation - Local                           | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                       | 694,800.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220202 - UTILITIES - GENERAL                    |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020203                                        | Internet Access Charges                               | 70,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020204                                        | Satellite Broadcasting Access Charges                 | 104,000.00     | 307,500.00     | 1,099,200.00         | 0.00                     | 0.00                            | 1,099,200.00            | 791,700.00       |
| 22020206                                        | Sewerage Charges                                      | 12,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220202 - UTILITIES - GENERAL Total              |                                                       | 186,000.00     | 307,500.00     | 1,099,200.00         | 0.00                     | 0.00                            | 1,099,200.00            | 791,700.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables              | 405,500.00     | 572,500.00     | 926,000.00           | 526,000.00               | 0.00                            | 400,000.00              | 353,500.00       |
| 22020302                                        | Books                                                 | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020303                                        | Newspapers                                            | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020305                                        | Printing of Non Security Documents                    | 147,000.00     | 352,000.00     | 644,000.00           | 244,000.00               | 0.00                            | 400,000.00              | 292,000.00       |
| 22020306                                        | Printing of Security Documents                        | 218,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020308                                        | Field & Camping Materials Supplies                    | 26,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020309                                        | UniForms & Other Clothing                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020312                                        | Other Materials and Supplies                          | 320,000.00     | 178,000.00     | 302,000.00           | 102,000.00               | 0.00                            | 200,000.00              | 124,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                       | 1,116,500.00   | 1,102,500.00   | 1,872,000.00         | 872,000.00               | 0.00                            | 1,000,000.00            | 769,500.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment      | 459,500.00     | 185,000.00     | 300,000.00           | 20,000.00                | 0.00                            | 280,000.00              | 115,000.00       |
| 22020402                                        | Maintenance of Office Furniture                       | 134,500.00     | 85,000.00      | 85,500.00            | 45,500.00                | 0.00                            | 40,000.00               | 500.00           |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs       | 477,200.00     | 359,200.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 40,800.00        |
| 22020404                                        | Maintenance of Office/IT Equipments                   | 703,400.00     | 173,000.00     | 228,000.00           | 28,000.00                | 0.00                            | 200,000.00              | 55,000.00        |
| 22020405                                        | Maintenance of Plants/Generators                      | 585,500.00     | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020406                                        | Other Maintenance Services                            | 279,300.00     | 424,000.00     | 699,500.00           | 139,500.00               | 0.00                            | 560,000.00              | 275,500.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                       | 2,639,400.00   | 1,226,200.00   | 1,753,000.00         | 233,000.00               | 0.00                            | 1,520,000.00            | 526,800.00       |
| 220205 - TRAINING - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                        | Local Training                                        | 435,000.00     | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020502                                        | International Training                                | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020504                                        | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 50,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 70,000.00        |
| 220205 - TRAINING - GENERAL Total               |                                                       | 435,000.00     | 50,000.00      | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 230,000.00       |
| 220206 - OTHER SERVICES - GENERAL               |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020605                                        | Cleaning & Fumigation Services                        | 105,000.00     | 76,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 4,000.00         |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                 | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                               |                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220206 - OTHER SERVICES - GENERAL Total                       |                                               | 105,000.00     | 76,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 4,000.00         |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL         |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                      | Financial Consulting                          | 35,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020702                                                      | InFormation Technology/Statistical Consulting | 30,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020703                                                      | Legal Services                                | 343,000.00     | 93,500.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 66,500.00        |
| 22020706                                                      | Surveying Services                            | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total   |                                               | 408,000.00     | 93,500.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 66,500.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                          |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                      | Motor Vehicle Fuel Cost                       | 1,526,000.00   | 928,000.00     | 1,828,000.00         | 748,000.00               | 0.00                            | 1,080,000.00            | 900,000.00       |
| 22020802                                                      | Other Transport Equipment Fuel Cost           | 1,623,500.00   | 370,000.00     | 600,000.00           | 200,000.00               | 0.00                            | 400,000.00              | 230,000.00       |
| 22020803                                                      | Plant/Generator Fuel Cost                     | 350,000.00     | 630,000.00     | 720,000.00           | 0.00                     | 0.00                            | 720,000.00              | 90,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                    |                                               | 3,499,500.00   | 1,928,000.00   | 3,148,000.00         | 948,000.00               | 0.00                            | 2,200,000.00            | 1,220,000.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                          |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                      | Bank Charges (Other Than Interest)            | 25,243.39      | 22,153.09      | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 617,846.91       |
| 22020904                                                      | Other CRF Bank Charges                        | 1,222.50       | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                    |                                               | 26,465.89      | 22,153.09      | 656,000.00           | 0.00                     | 0.00                            | 656,000.00              | 633,846.91       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                       |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                      | Refreshment & Meals                           | 577,100.00     | 498,500.00     | 880,000.00           | 0.00                     | 0.00                            | 880,000.00              | 381,500.00       |
| 22021002                                                      | Honorarium & Sitting Allowance                | 730,000.00     | 4,972,250.00   | 5,000,400.00         | 2,840,400.00             | 0.00                            | 2,160,000.00            | 28,150.00        |
| 22021003                                                      | Publicity & Advertisements                    | 100,000.00     | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22021004                                                      | Medical Expenses-Local                        | 0.00           | 70,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 330,000.00       |
| 22021006                                                      | Postages & Courier Services                   | 4,000.00       | 152,250.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 7,750.00         |
| 22021007                                                      | Welfare Packages                              | 533,020.00     | 1,659,500.00   | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 340,500.00       |
| 22021008                                                      | Subscription to Professional Bodies           | 0.00           | 150,000.00     | 680,000.00           | 0.00                     | 0.00                            | 680,000.00              | 530,000.00       |
| 22021023                                                      | Development Plan Preparation Expenses         | 83,000.00      | 293,500.00     | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 186,500.00       |
| 22021025                                                      | Other Miscellaneous Expenses                  | 0.00           | 968,600.00     | 1,715,200.00         | 835,200.00               | 0.00                            | 880,000.00              | 746,600.00       |
| 22021026                                                      | Monitoring and Evaluation Recurrent           | 170,000.00     | 297,900.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 102,100.00       |
| 22021027                                                      | Daily Rated Allowance                         | 902,000.00     | 1,095,000.00   | 1,170,000.00         | 130,000.00               | 0.00                            | 1,040,000.00            | 75,000.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                 |                                               | 3,099,120.00   | 10,157,500.00  | 14,085,600.00        | 3,805,600.00             | 0.00                            | 10,280,000.00           | 3,928,100.00     |
| 2202 - OVERHEAD COST Total                                    |                                               | 12,209,785.89  | 14,963,353.09  | 23,133,800.00        | 5,858,600.00             | 0.00                            | 17,275,200.00           | 8,170,446.91     |
| 22 - OTHER RECURRENT COSTS Total                              |                                               | 12,209,785.89  | 14,963,353.09  | 23,133,800.00        | 5,858,600.00             | 0.00                            | 17,275,200.00           | 8,170,446.91     |
| 023800400100 - Adamawa State Bureau of Statistics Total       |                                               | 165,759,752.62 | 198,844,140.14 | 270,428,640.00       | 82,514,780.00            | 0.00                            | 187,913,860.00          | 71,584,499.86    |
| 023800000000 - Ministry of Budget and Economic Planning Total |                                               | 403,000,788.95 | 454,663,164.03 | 1,008,241,740.00     | (773,178,780.00)         | 0.00                            | 1,781,420,520.00        | 553,578,575.97   |
| 025000000000 - Fiscal Responsibility Commission               |                                               |                |                |                      |                          |                                 |                         |                  |
| 025000100100 - Fiscal Responsibility Commission               |                                               |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                           |                                               |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                   |                                               |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                      | Basic-Salary                                  | 7,399,080.77   | 8,891,536.92   | 30,345,140.00        | 4,219,200.00             | 0.00                            | 26,125,940.00           | 21,453,603.08    |
| 21010103                                                      | Consolidated Revenue Fund Charge - Salaries   | 8,976,295.69   | 6,472,476.44   | 6,537,300.00         | 5,677,300.00             | 0.00                            | 860,000.00              | 64,823.56        |
| 210101 - SALARIES AND WAGES Total                             |                                               | 16,375,376.46  | 15,364,013.36  | 36,882,440.00        | 9,896,500.00             | 0.00                            | 26,985,940.00           | 21,518,426.64    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                     | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                          | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2101 - SALARY Total                             |                                          | 16,375,376.46  | 15,364,013.36  | 36,882,440.00        | 9,896,500.00             | 0.00                            | 26,985,940.00           | 21,518,426.64    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                          |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                          |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                   | 6,602,274.08   | 8,104,373.56   | 9,798,060.00         | 3,820,200.00             | 0.00                            | 5,977,860.00            | 1,693,686.44     |
| 21020103                                        | Transport Allowance                      | 2,771,868.78   | 3,368,889.84   | 4,291,720.00         | 1,593,900.00             | 0.00                            | 2,697,820.00            | 922,830.16       |
| 21020104                                        | Meal Subsidy                             | 1,615,176.18   | 2,155,313.29   | 2,160,980.00         | 1,595,100.00             | 0.00                            | 565,880.00              | 5,666.71         |
| 21020105                                        | Utility Allowance                        | 2,706,389.42   | 3,317,447.77   | 3,321,420.00         | 1,965,200.00             | 0.00                            | 1,356,220.00            | 3,972.23         |
| 21020106                                        | Entertainment Allowance                  | 309,150.33     | 326,451.68     | 405,400.00           | 147,400.00               | 0.00                            | 258,000.00              | 78,948.32        |
| 21020107                                        | Leave Allowance                          | 831,430.75     | 966,616.18     | 3,072,660.00         | 466,000.00               | 0.00                            | 2,606,660.00            | 2,106,043.82     |
| 21020108                                        | Domestic Staff Allowance                 | 3,102,177.33   | 2,256,869.73   | 2,263,580.00         | 1,839,600.00             | 0.00                            | 423,980.00              | 6,710.27         |
| 21020109                                        | Shift Allowance                          | 0.00           | 0.00           | 0.00                 | (1,382,880.00)           | 0.00                            | 1,382,880.00            | 0.00             |
| 21020111                                        | Clinical Allowance                       | 0.00           | 0.00           | 0.00                 | (3,125,240.00)           | 0.00                            | 3,125,240.00            | 0.00             |
| 21020112                                        | Harzard Allowance                        | 2,078,901.54   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020117                                        | Outfit Allowance                         | 160,976.80     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020123                                        | Responsibility Allowance                 | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020126                                        | Torchlight Allowance                     | 196,438.80     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020128                                        | Personal Assistance Allowance            | 1,545,751.34   | 1,632,258.16   | 1,639,400.00         | 1,450,200.00             | 0.00                            | 189,200.00              | 7,141.84         |
| 21020130                                        | Special Allowance                        | 2,078,901.54   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                        | Furniture Allowance                      | 2,477,902.20   | 3,006,013.90   | 4,754,180.00         | 1,419,100.00             | 0.00                            | 3,335,080.00            | 1,748,166.10     |
| 21020140                                        | Academic Allowance                       | 463,725.36     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance     | 0.00           | 0.00           | 0.00                 | (1,769,880.00)           | 0.00                            | 1,769,880.00            | 0.00             |
| 21020145                                        | Other Allowances and Benefits            | 1,382,328.00   | 6,246,120.09   | 6,270,800.00         | 5,582,800.00             | 0.00                            | 688,000.00              | 24,679.91        |
| 210201 - ALLOWANCES Total                       |                                          | 28,323,392.45  | 31,380,354.20  | 37,978,200.00        | 13,601,500.00            | 0.00                            | 24,376,700.00           | 6,597,845.80     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                          | 28,323,392.45  | 31,380,354.20  | 37,978,200.00        | 13,601,500.00            | 0.00                            | 24,376,700.00           | 6,597,845.80     |
| 21 - PERSONNEL COST Total                       |                                          | 44,698,768.91  | 46,744,367.56  | 74,860,640.00        | 23,498,000.00            | 0.00                            | 51,362,640.00           | 28,116,272.44    |
| 22 - OTHER RECURRENT COSTS                      |                                          |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                          |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                          |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training       | 88,000.00      | 275,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 925,000.00       |
| 22020102                                        | Local Travel & Transport: Others         | 1,052,100.00   | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                          | 1,140,100.00   | 275,000.00     | 2,800,000.00         | 0.00                     | 0.00                            | 2,800,000.00            | 2,525,000.00     |
| 220202 - UTILITIES - GENERAL                    |                                          |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                      | 385,400.00     | 140,000.00     | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 180,000.00       |
| 22020203                                        | Internet Access Charges                  | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020204                                        | Satellite Broadcasting Access Charges    | 0.00           | 121,000.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 119,000.00       |
| 22020207                                        | Leased Communication Lines(s)            | 300,000.00     | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020209                                        | Other Utility Charges                    | 110,000.00     | 7,000.00       | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 313,000.00       |
| 220202 - UTILITIES - GENERAL Total              |                                          | 795,400.00     | 268,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 932,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                          |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables | 301,600.00     | 865,000.00     | 867,300.00           | 467,300.00               | 0.00                            | 400,000.00              | 2,300.00         |
| 22020302                                        | Books                                    | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020305                                        | Printing of Non Security Documents       | 50,000.00      | 70,000.00      | 1,100,000.00         | (2,900,000.00)           | 0.00                            | 4,000,000.00            | 1,030,000.00     |
| 22020306                                        | Printing of Security Documents           | 0.00           | 89,000.00      | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 711,000.00       |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020312                                                    | Other Materials and Supplies                          | 250,000.00     | 418,000.00     | 419,800.00           | 179,800.00               | 0.00                            | 240,000.00              | 1,800.00         |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 601,600.00     | 1,442,000.00   | 3,227,100.00         | (2,252,900.00)           | 0.00                            | 5,480,000.00            | 1,785,100.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 357,000.00     | 348,000.00     | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 292,000.00       |
| 22020402                                                    | Maintenance of Office Furniture                       | 165,000.00     | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 158,400.00     | 15,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 385,000.00       |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 87,500.00      | 131,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 29,000.00        |
| 22020405                                                    | Maintenance of Plants/Generators                      | 138,000.00     | 507,000.00     | 720,000.00           | 0.00                     | 0.00                            | 720,000.00              | 213,000.00       |
| 22020406                                                    | Other Maintenance Services                            | 1,372,900.00   | 102,600.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 57,400.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 2,278,800.00   | 1,103,600.00   | 2,240,000.00         | 0.00                     | 0.00                            | 2,240,000.00            | 1,136,400.00     |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 230,000.00     | 60,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 340,000.00       |
| 22020503                                                    | Other Trainings                                       | 0.00           | 0.00           | 208,000.00           | 0.00                     | 0.00                            | 208,000.00              | 208,000.00       |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 70,000.00      | 100,000.00     | 200,000.00           | (1,000,000.00)           | 0.00                            | 1,200,000.00            | 100,000.00       |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 300,000.00     | 160,000.00     | 808,000.00           | (1,000,000.00)           | 0.00                            | 1,808,000.00            | 648,000.00       |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020605                                                    | Cleaning & Fumigation Services                        | 350,000.00     | 235,100.00     | 235,900.00           | 75,900.00                | 0.00                            | 160,000.00              | 800.00           |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 350,000.00     | 235,100.00     | 635,900.00           | 75,900.00                | 0.00                            | 560,000.00              | 400,800.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 0.00           | 84,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 76,000.00        |
| 22020702                                                    | Information Technology/Statistical Consulting         | 135,000.00     | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020703                                                    | Legal Services                                        | 88,000.00      | 70,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 90,000.00        |
| 22020704                                                    | Engineering Services                                  | 20,000.00      | 250,000.00     | 250,100.00           | 10,100.00                | 0.00                            | 240,000.00              | 100.00           |
| 22020709                                                    | Other Consulting Services                             | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 243,000.00     | 404,000.00     | 970,100.00           | 10,100.00                | 0.00                            | 960,000.00              | 566,100.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 1,168,000.00   | 2,597,050.00   | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 602,950.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost                   | 96,000.00      | 850,000.00     | 960,000.00           | 800,000.00               | 0.00                            | 160,000.00              | 110,000.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 900,000.00     | 3,161,000.00   | 6,000,000.00         | 2,000,000.00             | 0.00                            | 4,000,000.00            | 2,839,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 2,164,000.00   | 6,608,050.00   | 10,160,000.00        | 2,800,000.00             | 0.00                            | 7,360,000.00            | 3,551,950.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 25,536.26      | 94,097.43      | 116,000.00           | 100,000.00               | 0.00                            | 16,000.00               | 21,902.57        |
| 22020902                                                    | Insurance Premium                                     | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 25,536.26      | 94,097.43      | 516,000.00           | 100,000.00               | 0.00                            | 416,000.00              | 421,902.57       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                                   | 800,800.00     | 1,321,000.00   | 1,330,300.00         | 930,300.00               | 0.00                            | 400,000.00              | 9,300.00         |
| 22021002                                                    | Honorarium & Sitting Allowance                        | 781,000.00     | 1,547,600.00   | 3,600,000.00         | 2,000,000.00             | 0.00                            | 1,600,000.00            | 2,052,400.00     |
| 22021003                                                    | Publicity & Advertisements                            | 250,000.00     | 850,000.00     | 1,600,000.00         | 800,000.00               | 0.00                            | 800,000.00              | 750,000.00       |
| 22021004                                                    | Medical Expenses-Local                                | 330,000.00     | 40,000.00      | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 200,000.00       |
| 22021006                                                    | Postages & Courier Services                           | 0.00           | 0.00           | 32,000.00            | 0.00                     | 0.00                            | 32,000.00               | 32,000.00        |
| 22021007                                                    | Welfare Packages                                      | 1,258,000.00   | 445,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 355,000.00       |
| 22021008                                                    | Subscription to Professional Bodies                   | 433,200.00     | 93,400.00      | 1,400,000.00         | 1,000,000.00             | 0.00                            | 400,000.00              | 1,306,600.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                         | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                       |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021025                                              | Other Miscellaneous Expenses                | 3,855,500.00   | 3,413,000.00   | 3,800,000.00         | 3,000,000.00             | 0.00                            | 800,000.00              | 387,000.00       |
| 22021026                                              | Monitoring and Evaluation Recurrent         | 1,465,000.00   | 2,092,500.00   | 4,600,000.00         | 3,000,000.00             | 0.00                            | 1,600,000.00            | 2,507,500.00     |
| 22021027                                              | Daily Rated Allowance                       | 2,414,500.00   | 5,562,439.50   | 5,577,600.00         | 2,377,600.00             | 0.00                            | 3,200,000.00            | 15,160.50        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total         |                                             | 11,588,000.00  | 15,364,939.50  | 22,979,900.00        | 13,107,900.00            | 0.00                            | 9,872,000.00            | 7,614,960.50     |
|                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST Total                            |                                             | 19,486,436.26  | 25,954,786.93  | 45,537,000.00        | 12,841,000.00            | 0.00                            | 32,696,000.00           | 19,582,213.07    |
|                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS Total                      |                                             | 19,486,436.26  | 25,954,786.93  | 45,537,000.00        | 12,841,000.00            | 0.00                            | 32,696,000.00           | 19,582,213.07    |
|                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 025000100100 - Fiscal Responsibility Commission Total |                                             | 64,185,205.17  | 72,699,154.49  | 120,397,640.00       | 36,339,000.00            | 0.00                            | 84,058,640.00           | 47,698,485.51    |
|                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 025000000000 - Fiscal Responsibility Commission Total |                                             | 64,185,205.17  | 72,699,154.49  | 120,397,640.00       | 36,339,000.00            | 0.00                            | 84,058,640.00           | 47,698,485.51    |
|                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 025200000000 - Ministry of Water Resources            |                                             |                |                |                      |                          |                                 |                         |                  |
| 025200100100 - Ministry of Water Resources            |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                           |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                              | Basic Salary                                | 31,515,722.89  | 35,093,755.39  | 44,161,880.00        | 14,837,600.00            | 0.00                            | 29,324,280.00           | 9,068,124.61     |
| 21010103                                              | Consolidated Revenue Fund Charge - Salaries | 4,847,440.63   | 5,816,928.75   | 5,837,500.00         | 4,977,500.00             | 0.00                            | 860,000.00              | 20,571.25        |
| 210101 - SALARIES AND WAGES Total                     |                                             | 36,363,163.52  | 40,910,684.14  | 49,999,380.00        | 19,815,100.00            | 0.00                            | 30,184,280.00           | 9,088,695.86     |
|                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY Total                                   |                                             | 36,363,163.52  | 40,910,684.14  | 49,999,380.00        | 19,815,100.00            | 0.00                            | 30,184,280.00           | 9,088,695.86     |
|                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION             |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                              | Housing/Rent Allowance                      | 6,539,649.66   | 7,337,518.27   | 9,191,960.00         | 3,059,300.00             | 0.00                            | 6,132,660.00            | 1,854,441.73     |
| 21020103                                              | Transport Allowance                         | 1,795,352.58   | 2,361,181.51   | 2,608,720.00         | 839,700.00               | 0.00                            | 1,769,020.00            | 247,538.49       |
| 21020104                                              | Meal Subsidy                                | 301,133.90     | 429,700.68     | 445,920.00           | 143,200.00               | 0.00                            | 302,720.00              | 16,219.32        |
| 21020105                                              | Utility Allowance                           | 985,289.22     | 1,346,972.60   | 1,413,940.00         | 455,900.00               | 0.00                            | 958,040.00              | 66,967.40        |
| 21020106                                              | Entertainment Allowance                     | 75,629.08      | 73,115.32      | 89,700.00            | 29,500.00                | 0.00                            | 60,200.00               | 16,584.68        |
| 21020107                                              | Leave Allowance                             | 2,803,687.00   | 3,160,351.26   | 3,946,440.00         | 1,307,100.00             | 0.00                            | 2,639,340.00            | 786,088.74       |
| 21020108                                              | Domestic Staff Allowance                    | 2,343,164.63   | 2,265,091.45   | 2,798,740.00         | 933,400.00               | 0.00                            | 1,865,340.00            | 533,648.55       |
| 21020109                                              | Shift Allowance                             | 71,340.00      | 71,340.00      | 97,620.00            | 35,700.00                | 0.00                            | 61,920.00               | 26,280.00        |
| 21020110                                              | Call Duty Allowance                         | 38,197.89      | 0.00           | 0.00                 | (43,860.00)              | 0.00                            | 43,860.00               | 0.00             |
| 21020111                                              | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (301,000.00)             | 0.00                            | 301,000.00              | 0.00             |
| 21020112                                              | Harzard Allowance                           | 45,000.00      | 45,000.00      | 61,200.00            | 22,500.00                | 0.00                            | 38,700.00               | 16,200.00        |
| 21020118                                              | Siwes Allowance                             | 0.00           | 0.00           | 0.00                 | (61,920.00)              | 0.00                            | 61,920.00               | 0.00             |
| 21020123                                              | Responsibility Allowance                    | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                              | Furniture Allowance                         | 5,572,606.53   | 6,236,759.80   | 7,838,840.00         | 2,602,300.00             | 0.00                            | 5,236,540.00            | 1,602,080.20     |
| 21020145                                              | Other Allowances and Benefits               | 2,930,000.00   | 580,000.00     | 1,440,000.00         | 580,000.00               | 0.00                            | 860,000.00              | 860,000.00       |
| 210201 - ALLOWANCES Total                             |                                             | 23,501,050.49  | 23,907,030.89  | 29,933,080.00        | 9,601,820.00             | 0.00                            | 20,331,260.00           | 6,026,049.11     |
|                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total       |                                             | 23,501,050.49  | 23,907,030.89  | 29,933,080.00        | 9,601,820.00             | 0.00                            | 20,331,260.00           | 6,026,049.11     |
|                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST Total                             |                                             | 59,864,214.01  | 64,817,715.03  | 79,932,460.00        | 29,416,920.00            | 0.00                            | 50,515,540.00           | 15,114,744.97    |
|                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                  |                                             |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                 |                                             |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                    | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                  |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020102                                         | Local Travel & Transport: Others                 | 0.00           | 1,100,000.00   | 2,200,000.00         | 1,085,600.00             | 0.00                            | 1,114,400.00            | 1,100,000.00     |
| 22020104                                         | International Travel & Transport: Others         | 0.00           | 8,807,000.00   | 9,452,700.00         | 8,895,100.00             | 0.00                            | 557,600.00              | 645,700.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total      |                                                  | 0.00           | 9,907,000.00   | 11,652,700.00        | 9,980,700.00             | 0.00                            | 1,672,000.00            | 1,745,700.00     |
| 220202 - UTILITIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                         | Electricity Charges                              | 0.00           | 0.00           | 310,400.00           | 0.00                     | 0.00                            | 310,400.00              | 310,400.00       |
| 220202 - UTILITIES - GENERAL Total               |                                                  | 0.00           | 0.00           | 310,400.00           | 0.00                     | 0.00                            | 310,400.00              | 310,400.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                         | Office Stationeries/Computer Consumables         | 183,000.00     | 666,000.00     | 738,000.00           | 180,400.00               | 0.00                            | 557,600.00              | 72,000.00        |
| 22020305                                         | Printing of Non Security Documents               | 55,000.00      | 527,150.00     | 530,300.00           | 344,700.00               | 0.00                            | 185,600.00              | 3,150.00         |
| 22020309                                         | UniForms & Other Clothing                        | 0.00           | 0.00           | 65,600.00            | 0.00                     | 0.00                            | 65,600.00               | 65,600.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total    |                                                  | 238,000.00     | 1,193,150.00   | 1,333,900.00         | 525,100.00               | 0.00                            | 808,800.00              | 140,750.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                         | Maintenance of Motor Vehicle/Transport Equipment | 0.00           | 788,400.00     | 1,196,800.00         | 248,800.00               | 0.00                            | 948,000.00              | 408,400.00       |
| 22020405                                         | Maintenance of Plants/Generators                 | 51,000.00      | 146,700.00     | 229,400.00           | 42,200.00                | 0.00                            | 187,200.00              | 82,700.00        |
| 22020406                                         | Other Maintenance Services                       | 414,900.00     | 1,784,000.00   | 1,786,100.00         | 955,700.00               | 0.00                            | 830,400.00              | 2,100.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL Total    |                                                  | 465,900.00     | 2,719,100.00   | 3,212,300.00         | 1,246,700.00             | 0.00                            | 1,965,600.00            | 493,200.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                         | Motor Vehicle Fuel Cost                          | 349,750.00     | 1,602,900.00   | 1,609,800.00         | 1,165,000.00             | 0.00                            | 444,800.00              | 6,900.00         |
| 22020803                                         | Plant/Generator Fuel Cost                        | 297,500.00     | 271,700.00     | 400,000.00           | 68,800.00                | 0.00                            | 331,200.00              | 128,300.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total       |                                                  | 647,250.00     | 1,874,600.00   | 2,009,800.00         | 1,233,800.00             | 0.00                            | 776,000.00              | 135,200.00       |
| 220209 - FINANCIAL CHARGES - GENERAL             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                         | Bank Charges (Other Than Interest)               | 6,366.04       | 31,249.30      | 218,400.00           | 0.00                     | 0.00                            | 218,400.00              | 187,150.70       |
| 220209 - FINANCIAL CHARGES - GENERAL Total       |                                                  | 6,366.04       | 31,249.30      | 218,400.00           | 0.00                     | 0.00                            | 218,400.00              | 187,150.70       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021001                                         | Refreshment & Meals                              | 239,000.00     | 4,186,480.00   | 4,225,000.00         | 3,882,600.00             | 0.00                            | 342,400.00              | 38,520.00        |
| 22021002                                         | Honorarium & Sitting Allowance                   | 0.00           | 329,400.00     | 332,700.00           | 332,700.00               | 0.00                            | 0.00                    | 3,300.00         |
| 22021003                                         | Publicity & Advertisements                       | 20,000.00      | 0.00           | 372,800.00           | 0.00                     | 0.00                            | 372,800.00              | 372,800.00       |
| 22021004                                         | Medical Expenses-Local                           | 0.00           | 0.00           | 620,800.00           | 0.00                     | 0.00                            | 620,800.00              | 620,800.00       |
| 22021007                                         | Welfare Packages                                 | 1,630,000.00   | 550,000.00     | 1,108,800.00         | 0.00                     | 0.00                            | 1,108,800.00            | 558,800.00       |
| 22021025                                         | Other Miscellaneous Expenses                     | 5,332,500.00   | 4,884,050.00   | 4,897,200.00         | 3,573,200.00             | 0.00                            | 1,324,000.00            | 13,150.00        |
| 22021027                                         | Daily Rated Allowance                            | 890,000.00     | 4,881,100.00   | 4,891,000.00         | 2,411,000.00             | 0.00                            | 2,480,000.00            | 9,900.00         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total    |                                                  | 8,111,500.00   | 14,831,030.00  | 16,448,300.00        | 10,199,500.00            | 0.00                            | 6,248,800.00            | 1,617,270.00     |
| 2202 - OVERHEAD COST Total                       |                                                  | 9,469,016.04   | 30,556,129.30  | 35,185,800.00        | 23,185,800.00            | 0.00                            | 12,000,000.00           | 4,629,670.70     |
| 22 - OTHER RECURRENT COSTS Total                 |                                                  | 9,469,016.04   | 30,556,129.30  | 35,185,800.00        | 23,185,800.00            | 0.00                            | 12,000,000.00           | 4,629,670.70     |
| 025200100100 - Ministry of Water Resources Total |                                                  | 69,333,230.05  | 95,373,844.33  | 115,118,260.00       | 52,602,720.00            | 0.00                            | 62,515,540.00           | 19,744,415.67    |
| 025210200100 - Adamawa State Water Board         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                              |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21010101                                         | Basic-Salary                                     | 271,242,748.76 | 325,534,145.35 | 407,089,900.00       | 131,047,100.00           | 0.00                            | 276,042,800.00          | 81,555,754.65    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21010103      | Consolidated Revenue Fund Charge - Salaries      | 300,000.00     | 450,000.00     | 454,500.00           | (1,643,900.00)           | 0.00                            | 2,098,400.00            | 4,500.00         |
| 210101        | SALARIES AND WAGES Total                         | 271,542,748.76 | 325,984,145.35 | 407,544,400.00       | 129,403,200.00           | 0.00                            | 278,141,200.00          | 81,560,254.65    |
| 2101          | SALARY Total                                     | 271,542,748.76 | 325,984,145.35 | 407,544,400.00       | 129,403,200.00           | 0.00                            | 278,141,200.00          | 81,560,254.65    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION               |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                       |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                           | 62,060,341.73  | 74,363,834.11  | 74,510,280.00        | 44,773,200.00            | 0.00                            | 29,737,080.00           | 146,445.89       |
| 21020103      | Transport Allowance                              | 24,158,728.65  | 31,938,294.31  | 31,973,000.00        | 15,289,000.00            | 0.00                            | 16,684,000.00           | 34,705.69        |
| 21020104      | Meal Subsidy                                     | 4,907,609.86   | 6,671,872.24   | 7,212,100.00         | 2,396,100.00             | 0.00                            | 4,816,000.00            | 540,227.76       |
| 21020105      | Utility Allowance                                | 12,314,077.43  | 16,721,936.99  | 17,598,100.00        | 5,988,100.00             | 0.00                            | 11,610,000.00           | 876,163.01       |
| 21020106      | Entertainment Allowance                          | 121,084.98     | 158,683.83     | 228,280.00           | 66,600.00                | 0.00                            | 161,680.00              | 69,596.17        |
| 21020107      | Leave Allowance                                  | 24,935,635.00  | 30,439,634.38  | 39,622,180.00        | 11,755,600.00            | 0.00                            | 27,866,580.00           | 9,182,545.62     |
| 21020108      | Domestic Staff Allowance                         | 3,686,112.72   | 4,932,480.39   | 6,555,120.00         | 2,059,900.00             | 0.00                            | 4,495,220.00            | 1,622,639.61     |
| 21020109      | Shift Allowance                                  | 44,240.00      | 36,000.00      | 187,420.00           | 18,000.00                | 0.00                            | 169,420.00              | 151,420.00       |
| 21020110      | Call Duty Allowance                              | 5,912,771.82   | 4,925,799.95   | 10,319,760.00        | 2,531,600.00             | 0.00                            | 7,788,160.00            | 5,393,960.05     |
| 21020111      | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (2,850,040.00)           | 0.00                            | 2,850,040.00            | 0.00             |
| 21020114      | Teaching Allowance                               | 162,875.16     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020123      | Responsibility Allowance                         | 0.00           | 0.00           | 0.00                 | (374,100.00)             | 0.00                            | 374,100.00              | 0.00             |
| 21020127      | UniForm Allowance                                | 0.00           | 0.00           | 0.00                 | (88,580.00)              | 0.00                            | 88,580.00               | 0.00             |
| 21020135      | Furniture Allowance                              | 38,847,668.25  | 43,408,994.14  | 53,212,000.00        | 18,343,300.00            | 0.00                            | 34,868,700.00           | 9,803,005.86     |
| 21020137      | Driver's Allowance                               | 0.00           | 0.00           | 0.00                 | (532,340.00)             | 0.00                            | 532,340.00              | 0.00             |
| 21020145      | Other Allowances and Benefits                    | 36,400,000.00  | 7,429,948.23   | 48,088,400.00        | 7,311,500.00             | 0.00                            | 40,776,900.00           | 40,658,451.77    |
| 210201        | ALLOWANCES Total                                 | 213,551,145.60 | 221,027,478.57 | 289,506,640.00       | 106,687,840.00           | 0.00                            | 182,818,800.00          | 68,479,161.43    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION Total         | 213,551,145.60 | 221,027,478.57 | 289,506,640.00       | 106,687,840.00           | 0.00                            | 182,818,800.00          | 68,479,161.43    |
| 21            | PERSONNEL COST Total                             | 485,093,894.36 | 547,011,623.92 | 697,051,040.00       | 236,091,040.00           | 0.00                            | 460,960,000.00          | 150,039,416.08   |
| 22            | OTHER RECURRENT COSTS                            |                |                |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST                                    |                |                |                      |                          |                                 |                         |                  |
| 220201        | TRAVEL & TRANSPORT - GENERAL                     |                |                |                      |                          |                                 |                         |                  |
| 22020101      | Local Travel & Transport: Training               | 100,000.00     | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020102      | Local Travel & Transport: Others                 | 1,059,400.00   | 500,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 700,000.00       |
| 22020105      | Hotel Accommodation - Local                      | 486,000.00     | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220201        | TRAVEL & TRANSPORT - GENERAL Total               | 1,645,400.00   | 500,000.00     | 2,800,000.00         | 0.00                     | 0.00                            | 2,800,000.00            | 2,300,000.00     |
| 220203        | MATERIALS & SUPPLIES - GENERAL                   |                |                |                      |                          |                                 |                         |                  |
| 22020301      | Office Stationeries/Computer Consumables         | 298,400.00     | 598,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 202,000.00       |
| 22020305      | Printing of Non Security Documents               | 51,400.00      | 258,600.00     | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 21,400.00        |
| 22020306      | Printing of Security Documents                   | 210,000.00     | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220203        | MATERIALS & SUPPLIES - GENERAL Total             | 559,800.00     | 856,600.00     | 1,480,000.00         | 0.00                     | 0.00                            | 1,480,000.00            | 623,400.00       |
| 220204        | MAINTENANCE SERVICES - GENERAL                   |                |                |                      |                          |                                 |                         |                  |
| 22020401      | Maintenance of Motor Vehicle/Transport Equipment | 347,000.00     | 623,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 177,000.00       |
| 22020402      | Maintenance of Office Furniture                  | 73,000.00      | 0.00           | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 280,000.00       |
| 22020403      | Maintenance of Office Building/Residential Qtrs  | 167,000.00     | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020404      | Maintenance of Office/IT Equipments              | 292,900.00     | 0.00           | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 560,000.00       |
| 22020405      | Maintenance of Plants/Generators                 | 719,000.00     | 3,188,000.00   | 6,080,000.00         | 4,000,000.00             | 0.00                            | 2,080,000.00            | 2,892,000.00     |
| 22020406      | Other Maintenance Services                       | 1,700,500.00   | 11,909,082.38  | 19,040,000.00        | 16,000,000.00            | 0.00                            | 3,040,000.00            | 7,130,917.62     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                               | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                             |                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020408                                                                    | Maintenance of Sea Boats                      | 0.00           | 20,000.00      | 20,200.00            | 20,200.00                | 0.00                            | 0.00                    | 200.00           |
| 220204 - MAINTENANCE SERVICES - GENERAL Total                               |                                               | 3,299,400.00   | 15,740,082.38  | 26,940,200.00        | 20,020,200.00            | 0.00                            | 6,920,000.00            | 11,200,117.62    |
| 220205 - TRAINING - GENERAL                                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                                    | Local Training                                | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220205 - TRAINING - GENERAL Total                                           |                                               | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220206 - OTHER SERVICES - GENERAL                                           |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                                    | Security Services                             | 13,000.00      | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020605                                                                    | Cleaning & Fumigation Services                | 24,000.00      | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220206 - OTHER SERVICES - GENERAL Total                                     |                                               | 37,000.00      | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL                       |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020702                                                                    | Information Technology/Statistical Consulting | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020703                                                                    | Legal Services                                | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020706                                                                    | Surveying Services                            | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total                 |                                               | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                                    | Motor Vehicle Fuel Cost                       | 2,061,000.00   | 2,585,000.00   | 2,800,000.00         | 0.00                     | 0.00                            | 2,800,000.00            | 215,000.00       |
| 22020803                                                                    | Plant/Generator Fuel Cost                     | 2,827,600.00   | 6,389,600.00   | 6,391,500.00         | 1,591,500.00             | 0.00                            | 4,800,000.00            | 1,900.00         |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                                  |                                               | 4,888,600.00   | 8,974,600.00   | 9,191,500.00         | 1,591,500.00             | 0.00                            | 7,600,000.00            | 216,900.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                                    | Bank Charges (Other Than Interest)            | 45,202.70      | 140,946.35     | 141,600.00           | 61,600.00                | 0.00                            | 80,000.00               | 653.65           |
| 220209 - FINANCIAL CHARGES - GENERAL Total                                  |                                               | 45,202.70      | 140,946.35     | 141,600.00           | 61,600.00                | 0.00                            | 80,000.00               | 653.65           |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                                    | Refreshment & Meals                           | 60,000.00      | 40,000.00      | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 600,000.00       |
| 22021002                                                                    | Honorarium & Sitting Allowance                | 400,000.00     | 648,400.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 151,600.00       |
| 22021003                                                                    | Publicity & Advertisements                    | 0.00           | 23,000.00      | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 217,000.00       |
| 22021004                                                                    | Medical Expenses-Local                        | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021006                                                                    | Postages & Courier Services                   | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021007                                                                    | Welfare Packages                              | 221,000.00     | 0.00           | 600,000.00           | 0.00                     | 0.00                            | 600,000.00              | 600,000.00       |
| 22021025                                                                    | Other Miscellaneous Expenses                  | 3,797,000.00   | 7,681,500.00   | 11,000,000.00        | 7,000,000.00             | 0.00                            | 4,000,000.00            | 3,318,500.00     |
| 22021027                                                                    | Daily Rated Allowance                         | 2,590,000.00   | 2,600,000.00   | 2,900,000.00         | 300,000.00               | 0.00                            | 2,600,000.00            | 300,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                               |                                               | 7,068,000.00   | 10,992,900.00  | 16,620,000.00        | 7,300,000.00             | 0.00                            | 9,320,000.00            | 5,627,100.00     |
| 2202 - OVERHEAD COST Total                                                  |                                               | 17,543,402.70  | 37,205,128.73  | 57,813,300.00        | 28,973,300.00            | 0.00                            | 28,840,000.00           | 20,608,171.27    |
| 22 - OTHER RECURRENT COSTS Total                                            |                                               | 17,543,402.70  | 37,205,128.73  | 57,813,300.00        | 28,973,300.00            | 0.00                            | 28,840,000.00           | 20,608,171.27    |
| 025210200100 - Adamawa State Water Board Total                              |                                               | 502,637,297.06 | 584,216,752.65 | 754,864,340.00       | 265,064,340.00           | 0.00                            | 489,800,000.00          | 170,647,587.35   |
| 025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA) |                                               |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                         |                                               |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                               |                                               |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                                    | Basic Salary                                  | 13,506,502.38  | 16,473,932.77  | 18,654,640.00        | 6,817,600.00             | 0.00                            | 11,837,040.00           | 2,180,707.23     |
| 21010103                                                                    | Consolidated Revenue Fund Charge - Salaries   | 0.00           | 150,000.00     | 151,500.00           | (708,500.00)             | 0.00                            | 860,000.00              | 1,500.00         |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 210101 - SALARIES AND WAGES Total               |                                                  | 13,506,502.38  | 16,623,932.77  | 18,806,140.00        | 6,109,100.00             | 0.00                            | 12,697,040.00           | 2,182,207.23     |
| 2101 - SALARY Total                             |                                                  | 13,506,502.38  | 16,623,932.77  | 18,806,140.00        | 6,109,100.00             | 0.00                            | 12,697,040.00           | 2,182,207.23     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                           | 3,090,289.92   | 3,769,235.49   | 3,781,500.00         | 2,796,800.00             | 0.00                            | 984,700.00              | 12,264.51        |
| 21020103                                        | Transport Allowance                              | 1,100,586.18   | 1,389,491.33   | 1,391,300.00         | 703,300.00               | 0.00                            | 688,000.00              | 1,808.67         |
| 21020104                                        | Meal Subsidy                                     | 221,382.72     | 285,791.48     | 521,640.00           | 105,400.00               | 0.00                            | 416,240.00              | 235,848.52       |
| 21020105                                        | Utility Allowance                                | 588,185.82     | 769,741.98     | 1,060,440.00         | 283,000.00               | 0.00                            | 777,440.00              | 290,698.02       |
| 21020107                                        | Leave Allowance                                  | 1,350,696.00   | 1,604,761.42   | 1,834,040.00         | 656,700.00               | 0.00                            | 1,177,340.00            | 229,278.58       |
| 21020111                                        | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (191,780.00)             | 0.00                            | 191,780.00              | 0.00             |
| 21020135                                        | Furniture Allowance                              | 2,428,141.56   | 3,053,387.50   | 3,054,760.00         | 1,398,400.00             | 0.00                            | 1,656,360.00            | 1,372.50         |
| 21020145                                        | Other Allowances and Benefits                    | 1,800,000.00   | 360,000.00     | 4,125,080.00         | 360,000.00               | 0.00                            | 3,765,080.00            | 3,765,080.00     |
| 210201 - ALLOWANCES Total                       |                                                  | 10,579,282.20  | 11,232,409.20  | 15,768,760.00        | 6,111,820.00             | 0.00                            | 9,656,940.00            | 4,536,350.80     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 10,579,282.20  | 11,232,409.20  | 15,768,760.00        | 6,111,820.00             | 0.00                            | 9,656,940.00            | 4,536,350.80     |
| 21 - PERSONNEL COST Total                       |                                                  | 24,085,784.58  | 27,856,341.97  | 34,574,900.00        | 12,220,920.00            | 0.00                            | 22,353,980.00           | 6,718,558.03     |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 64,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020103                                        | International Travel & Transport: Training       | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020105                                        | Hotel Accommodation - Local                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 64,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020202                                        | Telephone Charges                                | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020204                                        | Satellite Broadcasting Access Charges            | 537,200.00     | 210,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 590,000.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 537,200.00     | 210,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 590,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 1,618,600.00   | 1,527,500.00   | 1,875,000.00         | 427,000.00               | 0.00                            | 1,448,000.00            | 347,500.00       |
| 22020302                                        | Books                                            | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020305                                        | Printing of Non Security Documents               | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020306                                        | Printing of Security Documents                   | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 1,618,600.00   | 1,527,500.00   | 1,875,000.00         | 427,000.00               | 0.00                            | 1,448,000.00            | 347,500.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 150,000.00     | 124,500.00     | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 195,500.00       |
| 22020402                                        | Maintenance of Office Furniture                  | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 338,000.00     | 30,000.00      | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 250,000.00       |
| 22020404                                        | Maintenance of Office/IT Equipments              | 321,100.00     | 326,750.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 73,250.00        |
| 22020405                                        | Maintenance of Plants/Generators                 | 278,350.00     | 231,500.00     | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 248,500.00       |
| 22020406                                        | Other Maintenance Services                       | 172,000.00     | 115,500.00     | 580,000.00           | 0.00                     | 0.00                            | 580,000.00              | 464,500.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 1,259,450.00   | 828,250.00     | 2,060,000.00         | 0.00                     | 0.00                            | 2,060,000.00            | 1,231,750.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                                     | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                   |                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220205 - TRAINING - GENERAL                                                       |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                                          | Local Training                                | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020502                                                                          | International Training                        | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220205 - TRAINING - GENERAL Total                                                 |                                               | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220206 - OTHER SERVICES - GENERAL                                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                                          | Security Services                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020604                                                                          | Security Vote (Including Operations)          | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020605                                                                          | Cleaning & Fumigation Services                | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220206 - OTHER SERVICES - GENERAL Total                                           |                                               | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL                             |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                                          | Financial Consulting                          | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020702                                                                          | Information Technology/Statistical Consulting | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total                       |                                               | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220208 - FUEL & LUBRICANTS - GENERAL                                              |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                                          | Motor Vehicle Fuel Cost                       | 0.00           | 210,500.00     | 321,000.00           | 1,000.00                 | 0.00                            | 320,000.00              | 110,500.00       |
| 22020802                                                                          | Other Transport Equipment Fuel Cost           | 50,000.00      | 36,500.00      | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 203,500.00       |
| 22020803                                                                          | Plant/Generator Fuel Cost                     | 385,350.00     | 513,350.00     | 692,500.00           | 212,500.00               | 0.00                            | 480,000.00              | 179,150.00       |
| 22020806                                                                          | Cooking Gas/Fuel Cost                         | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                                        |                                               | 435,350.00     | 760,350.00     | 1,253,500.00         | 213,500.00               | 0.00                            | 1,040,000.00            | 493,150.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                                              |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                                          | Bank Charges (Other Than Interest)            | 25,495.27      | 41,078.08      | 41,400.00            | 29,400.00                | 0.00                            | 12,000.00               | 321.92           |
| 220209 - FINANCIAL CHARGES - GENERAL Total                                        |                                               | 25,495.27      | 41,078.08      | 41,400.00            | 29,400.00                | 0.00                            | 12,000.00               | 321.92           |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                           |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021003                                                                          | Publicity & Advertisements                    | 140,000.00     | 240,000.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 0.00             |
| 22021006                                                                          | Postages & Courier Services                   | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021010                                                                          | Direct Teaching & Laboratory Cost             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021019                                                                          | Medical Expenses-International                | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021023                                                                          | Development Plan Preparation Expenses         | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021025                                                                          | Other Miscellaneous Expenses                  | 0.00           | 883,900.00     | 884,800.00           | 84,800.00                | 0.00                            | 800,000.00              | 900.00           |
| 22021027                                                                          | Daily Rated Allowance                         | 700,000.00     | 1,000,000.00   | 1,000,000.00         | 200,000.00               | 0.00                            | 800,000.00              | 0.00             |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                                     |                                               | 840,000.00     | 2,123,900.00   | 2,124,800.00         | 284,800.00               | 0.00                            | 1,840,000.00            | 900.00           |
| 2202 - OVERHEAD COST Total                                                        |                                               | 4,780,095.27   | 5,491,078.08   | 8,154,700.00         | 954,700.00               | 0.00                            | 7,200,000.00            | 2,663,621.92     |
| 22 - OTHER RECURRENT COSTS Total                                                  |                                               | 4,780,095.27   | 5,491,078.08   | 8,154,700.00         | 954,700.00               | 0.00                            | 7,200,000.00            | 2,663,621.92     |
| 025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA) Total |                                               | 28,865,879.85  | 33,347,420.05  | 42,729,600.00        | 13,175,620.00            | 0.00                            | 29,553,980.00           | 9,382,179.95     |
| 025210400100 - Small Towns Water Supply Agency                                    |                                               |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                               |                                               |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                                       |                                               |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                                          | Basic Salary                                  | 0.00           | 0.00           | 0.00                 | (1,290,000.00)           | 0.00                            | 1,290,000.00            | 0.00             |
| 210101 - SALARIES AND WAGES Total                                                 |                                               | 0.00           | 0.00           | 0.00                 | (1,290,000.00)           | 0.00                            | 1,290,000.00            | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2101 - SALARY Total                             |                                                       | 0.00           | 0.00           | 0.00                 | (1,290,000.00)           | 0.00                            | 1,290,000.00            | 0.00             |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                                       |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                                | 0.00           | 0.00           | 0.00                 | (430,000.00)             | 0.00                            | 430,000.00              | 0.00             |
| 21020103                                        | Transport Allowance                                   | 0.00           | 0.00           | 0.00                 | (258,000.00)             | 0.00                            | 258,000.00              | 0.00             |
| 21020104                                        | Meal Subsidy                                          | 0.00           | 0.00           | 0.00                 | (86,000.00)              | 0.00                            | 86,000.00               | 0.00             |
| 21020105                                        | Utility Allowance                                     | 0.00           | 0.00           | 0.00                 | (86,000.00)              | 0.00                            | 86,000.00               | 0.00             |
| 21020106                                        | Entertainment Allowance                               | 0.00           | 0.00           | 0.00                 | (129,000.00)             | 0.00                            | 129,000.00              | 0.00             |
| 21020107                                        | Leave Allowance                                       | 0.00           | 0.00           | 0.00                 | (344,000.00)             | 0.00                            | 344,000.00              | 0.00             |
| 21020108                                        | Domestic Staff Allowance                              | 0.00           | 0.00           | 0.00                 | (516,000.00)             | 0.00                            | 516,000.00              | 0.00             |
| 210201 - ALLOWANCES Total                       |                                                       | 0.00           | 0.00           | 0.00                 | (1,849,000.00)           | 0.00                            | 1,849,000.00            | 0.00             |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                       | 0.00           | 0.00           | 0.00                 | (1,849,000.00)           | 0.00                            | 1,849,000.00            | 0.00             |
| 21 - PERSONNEL COST Total                       |                                                       | 0.00           | 0.00           | 0.00                 | (3,139,000.00)           | 0.00                            | 3,139,000.00            | 0.00             |
| 22 - OTHER RECURRENT COSTS                      |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                       |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training                    | 0.00           | 248,000.00     | 496,000.00           | 176,000.00               | 0.00                            | 320,000.00              | 248,000.00       |
| 22020105                                        | Hotel Accommodation - Local                           | 0.00           | 0.00           | 10,000.00            | (150,000.00)             | 0.00                            | 160,000.00              | 10,000.00        |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                       | 0.00           | 248,000.00     | 506,000.00           | 26,000.00                | 0.00                            | 480,000.00              | 258,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables              | 50,000.00      | 80,000.00      | 160,000.00           | 40,000.00                | 0.00                            | 120,000.00              | 80,000.00        |
| 22020302                                        | Books                                                 | 0.00           | 0.00           | 5,000.00             | (75,000.00)              | 0.00                            | 80,000.00               | 5,000.00         |
| 22020305                                        | Printing of Non Security Documents                    | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020306                                        | Printing of Security Documents                        | 0.00           | 0.00           | 5,000.00             | (75,000.00)              | 0.00                            | 80,000.00               | 5,000.00         |
| 22020308                                        | Field & Camping Materials Supplies                    | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                       | 50,000.00      | 80,000.00      | 290,000.00           | (110,000.00)             | 0.00                            | 400,000.00              | 210,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment      | 0.00           | 70,000.00      | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 170,000.00       |
| 22020402                                        | Maintenance of Office Furniture                       | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs       | 0.00           | 0.00           | 10,000.00            | (150,000.00)             | 0.00                            | 160,000.00              | 10,000.00        |
| 22020404                                        | Maintenance of Office/IT Equipments                   | 80,000.00      | 48,500.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 31,500.00        |
| 22020405                                        | Maintenance of Plants/Generators                      | 130,000.00     | 0.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 22020406                                        | Other Maintenance Services                            | 216,000.00     | 230,000.00     | 460,000.00           | 140,000.00               | 0.00                            | 320,000.00              | 230,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                       | 426,000.00     | 348,500.00     | 990,000.00           | (10,000.00)              | 0.00                            | 1,000,000.00            | 641,500.00       |
| 220205 - TRAINING - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                        | Local Training                                        | 0.00           | 0.00           | 10,000.00            | (150,000.00)             | 0.00                            | 160,000.00              | 10,000.00        |
| 22020504                                        | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 220205 - TRAINING - GENERAL Total               |                                                       | 0.00           | 0.00           | 330,000.00           | (150,000.00)             | 0.00                            | 480,000.00              | 330,000.00       |
| 220206 - OTHER SERVICES - GENERAL               |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                        | Security Services                                     | 770,000.00     | 1,170,000.00   | 1,210,000.00         | 730,000.00               | 0.00                            | 480,000.00              | 40,000.00        |
| 22020602                                        | Office Rent                                           | 0.00           | 300,000.00     | 303,000.00           | 303,000.00               | 0.00                            | 0.00                    | 3,000.00         |
| 22020605                                        | Cleaning & Fumigation Services                        | 31,400.00      | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                               | 801,400.00     | 1,470,000.00   | 1,553,000.00         | 1,033,000.00             | 0.00                            | 520,000.00              | 83,000.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                          | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020702                                                    | InFormation Technology/Statistical Consulting | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020704                                                    | Engineering Services                          | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020706                                                    | Surveying Services                            | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                               | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                       | 1,113,000.00   | 1,425,000.00   | 1,630,000.00         | 990,000.00               | 0.00                            | 640,000.00              | 205,000.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                     | 810,000.00     | 890,000.00     | 1,250,000.00         | 770,000.00               | 0.00                            | 480,000.00              | 360,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                               | 1,923,000.00   | 2,315,000.00   | 2,880,000.00         | 1,760,000.00             | 0.00                            | 1,120,000.00            | 565,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)            | 36,362.53      | 64,240.65      | 107,200.00           | 67,200.00                | 0.00                            | 40,000.00               | 42,959.35        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                               | 36,362.53      | 64,240.65      | 107,200.00           | 67,200.00                | 0.00                            | 40,000.00               | 42,959.35        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                           | 20,000.00      | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021002                                                    | Honorarium & Sitting Allowance                | 96,000.00      | 250,000.00     | 500,000.00           | 420,000.00               | 0.00                            | 80,000.00               | 250,000.00       |
| 22021003                                                    | Publicity & Advertisements                    | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021004                                                    | Medical Expenses-Local                        | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021006                                                    | Postages & Courier Services                   | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021007                                                    | Welfare Packages                              | 685,000.00     | 820,000.00     | 822,600.00           | 262,600.00               | 0.00                            | 560,000.00              | 2,600.00         |
| 22021008                                                    | Subscription to Professional Bodies           | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021023                                                    | Development Plan Preparation Expenses         | 31,000.00      | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021025                                                    | Other Miscellaneous Expenses                  | 903,435.54     | 1,493,800.00   | 1,498,000.00         | 1,018,000.00             | 0.00                            | 480,000.00              | 4,200.00         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                               | 1,735,435.54   | 2,563,800.00   | 3,140,600.00         | 1,700,600.00             | 0.00                            | 1,440,000.00            | 576,800.00       |
| 2202 - OVERHEAD COST Total                                  |                                               | 4,972,198.07   | 7,089,540.65   | 10,036,800.00        | 4,316,800.00             | 0.00                            | 5,720,000.00            | 2,947,259.35     |
| 22 - OTHER RECURRENT COSTS Total                            |                                               | 4,972,198.07   | 7,089,540.65   | 10,036,800.00        | 4,316,800.00             | 0.00                            | 5,720,000.00            | 2,947,259.35     |
| 025210400100 - Small Towns Water Supply Agency Total        |                                               | 4,972,198.07   | 7,089,540.65   | 10,036,800.00        | 1,177,800.00             | 0.00                            | 8,859,000.00            | 2,947,259.35     |
| 025200000000 - Ministry of Water Resources Total            |                                               | 605,808,605.03 | 720,027,557.68 | 922,749,000.00       | 332,020,480.00           | 0.00                            | 590,728,520.00          | 202,721,442.32   |
| 025300000000 - Ministry of Housing and Urban Development    |                                               |                |                |                      |                          |                                 |                         |                  |
| 025300100100 - Ministry of Housing and Urban Development    |                                               |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                         |                                               |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                               |                                               |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                    | Basic-Salary                                  | 24,309,049.28  | 25,524,829.44  | 48,150,100.00        | 10,782,200.00            | 0.00                            | 37,367,900.00           | 22,625,270.56    |
| 21010103                                                    | Consolidated Revenue Fund Charge - Salaries   | 4,847,440.63   | 484,744.06     | 4,084,760.00         | 484,800.00               | 0.00                            | 3,599,960.00            | 3,600,015.94     |
| 210101 - SALARIES AND WAGES Total                           |                                               | 29,156,489.91  | 26,009,573.50  | 52,234,860.00        | 11,267,000.00            | 0.00                            | 40,967,860.00           | 26,225,286.50    |
| 2101 - SALARY Total                                         |                                               | 29,156,489.91  | 26,009,573.50  | 52,234,860.00        | 11,267,000.00            | 0.00                            | 40,967,860.00           | 26,225,286.50    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                   |                                               |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                            | Economic Description                             | Actual<br>2023       | Actual<br>2024       | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024     |
|----------------------------------------------------------|--------------------------------------------------|----------------------|----------------------|----------------------|--------------------------|---------------------------------|-------------------------|----------------------|
|                                                          |                                                  | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>             |
| <b>210201 - ALLOWANCES</b>                               |                                                  |                      |                      |                      |                          |                                 |                         |                      |
| 21020102                                                 | Housing/Rent Allowance                           | 5,561,905.70         | 5,840,076.97         | 11,816,920.00        | 2,467,000.00             | 0.00                            | 9,349,920.00            | 5,976,843.03         |
| 21020103                                                 | Transport Allowance                              | 1,623,352.60         | 1,955,999.52         | 3,866,780.00         | 703,700.00               | 0.00                            | 3,163,080.00            | 1,910,780.48         |
| 21020104                                                 | Meal Subsidy                                     | 314,147.74           | 395,056.58           | 720,860.00           | 135,200.00               | 0.00                            | 585,660.00              | 325,803.42           |
| 21020105                                                 | Utility Allowance                                | 838,287.08           | 1,062,683.74         | 1,980,080.00         | 360,700.00               | 0.00                            | 1,619,380.00            | 917,396.26           |
| 21020106                                                 | Entertainment Allowance                          | 0.00                 | 0.00                 | 0.00                 | (12,900.00)              | 0.00                            | 12,900.00               | 0.00                 |
| 21020107                                                 | Leave Allowance                                  | 2,296,715.00         | 2,424,771.04         | 5,016,680.00         | 993,600.00               | 0.00                            | 4,023,080.00            | 2,591,908.96         |
| 21020108                                                 | Domestic Staff Allowance                         | 0.00                 | 0.00                 | 0.00                 | (344,860.00)             | 0.00                            | 344,860.00              | 0.00                 |
| 21020111                                                 | Clinical Allowance                               | 0.00                 | 0.00                 | 0.00                 | (120,400.00)             | 0.00                            | 120,400.00              | 0.00                 |
| 21020130                                                 | Special Allowance                                | 0.00                 | 0.00                 | 0.00                 | (172,000.00)             | 0.00                            | 172,000.00              | 0.00                 |
| 21020135                                                 | Furniture Allowance                              | 4,482,861.62         | 4,748,376.38         | 7,121,880.00         | 1,998,000.00             | 0.00                            | 5,123,880.00            | 2,373,503.62         |
| 21020145                                                 | Other Allowances and Benefits                    | 2,630,000.00         | 490,000.00           | 3,698,660.00         | 490,000.00               | 0.00                            | 3,208,660.00            | 3,208,660.00         |
| <b>210201 - ALLOWANCES Total</b>                         |                                                  | <b>17,747,269.74</b> | <b>16,916,964.23</b> | <b>34,221,860.00</b> | <b>6,498,040.00</b>      | <b>0.00</b>                     | <b>27,723,820.00</b>    | <b>17,304,895.77</b> |
| <b>2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total</b>   |                                                  |                      |                      |                      |                          |                                 |                         |                      |
|                                                          |                                                  | 17,747,269.74        | 16,916,964.23        | 34,221,860.00        | 6,498,040.00             | 0.00                            | 27,723,820.00           | 17,304,895.77        |
| <b>21 - PERSONNEL COST Total</b>                         |                                                  |                      |                      |                      |                          |                                 |                         |                      |
|                                                          |                                                  | 46,903,759.65        | 42,926,537.73        | 86,456,720.00        | 17,765,040.00            | 0.00                            | 68,691,680.00           | 43,530,182.27        |
| <b>22 - OTHER RECURRENT COSTS</b>                        |                                                  |                      |                      |                      |                          |                                 |                         |                      |
| <b>2202 - OVERHEAD COST</b>                              |                                                  |                      |                      |                      |                          |                                 |                         |                      |
| <b>220201 - TRAVEL &amp; TRANSPORT - GENERAL</b>         |                                                  |                      |                      |                      |                          |                                 |                         |                      |
| 22020101                                                 | Local Travel & Transport: Training               | 3,000.00             | 3,263,850.00         | 4,668,000.00         | 0.00                     | 0.00                            | 4,668,000.00            | 1,404,150.00         |
| 22020102                                                 | Local Travel & Transport: Others                 | 775,400.00           | 2,565,000.00         | 2,566,700.00         | 166,700.00               | 0.00                            | 2,400,000.00            | 1,700.00             |
| 22020104                                                 | International Travel & Transport: Others         | 0.00                 | 0.00                 | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 24,000.00            |
| <b>220201 - TRAVEL &amp; TRANSPORT - GENERAL Total</b>   |                                                  | <b>778,400.00</b>    | <b>5,828,850.00</b>  | <b>7,258,700.00</b>  | <b>166,700.00</b>        | <b>0.00</b>                     | <b>7,092,000.00</b>     | <b>1,429,850.00</b>  |
| <b>220202 - UTILITIES - GENERAL</b>                      |                                                  |                      |                      |                      |                          |                                 |                         |                      |
| 22020201                                                 | Electricity Charges                              | 0.00                 | 0.00                 | 55,200.00            | 0.00                     | 0.00                            | 55,200.00               | 55,200.00            |
| <b>220202 - UTILITIES - GENERAL Total</b>                |                                                  | <b>0.00</b>          | <b>0.00</b>          | <b>55,200.00</b>     | <b>0.00</b>              | <b>0.00</b>                     | <b>55,200.00</b>        | <b>55,200.00</b>     |
| <b>220203 - MATERIALS &amp; SUPPLIES - GENERAL</b>       |                                                  |                      |                      |                      |                          |                                 |                         |                      |
| 22020301                                                 | Office Stationeries/Computer Consumables         | 556,500.00           | 2,105,950.00         | 2,120,600.00         | 1,612,600.00             | 0.00                            | 508,000.00              | 14,650.00            |
| 22020304                                                 | Magazines & Periodicals                          | 0.00                 | 0.00                 | 140,800.00           | 0.00                     | 0.00                            | 140,800.00              | 140,800.00           |
| 22020312                                                 | Other Materials and Supplies                     | 290,000.00           | 180,000.00           | 360,000.00           | 151,200.00               | 0.00                            | 208,800.00              | 180,000.00           |
| <b>220203 - MATERIALS &amp; SUPPLIES - GENERAL Total</b> |                                                  | <b>846,500.00</b>    | <b>2,285,950.00</b>  | <b>2,621,400.00</b>  | <b>1,763,800.00</b>      | <b>0.00</b>                     | <b>857,600.00</b>       | <b>335,450.00</b>    |
| <b>220204 - MAINTENANCE SERVICES - GENERAL</b>           |                                                  |                      |                      |                      |                          |                                 |                         |                      |
| 22020401                                                 | Maintenance of Motor Vehicle/Transport Equipment | 460,000.00           | 450,000.00           | 900,000.00           | 527,200.00               | 0.00                            | 372,800.00              | 450,000.00           |
| 22020402                                                 | Maintenance of Office Furniture                  | 230,600.00           | 150,000.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 201,200.00           |
| 22020403                                                 | Maintenance of Office Building/Residential Qtrs  | 207,200.00           | 45,000.00            | 345,600.00           | 0.00                     | 0.00                            | 345,600.00              | 300,600.00           |
| 22020404                                                 | Maintenance of Office/IT Equipments              | 116,000.00           | 109,000.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 11,000.00            |
| 22020405                                                 | Maintenance of Plants/Generators                 | 3,970,000.00         | 9,535,000.00         | 10,430,000.00        | 368,400.00               | 0.00                            | 10,061,600.00           | 895,000.00           |
| 22020406                                                 | Other Maintenance Services                       | 1,729,500.00         | 2,576,500.00         | 2,588,800.00         | 1,236,800.00             | 0.00                            | 1,352,000.00            | 12,300.00            |
| <b>220204 - MAINTENANCE SERVICES - GENERAL Total</b>     |                                                  | <b>6,713,300.00</b>  | <b>12,865,500.00</b> | <b>14,735,600.00</b> | <b>2,132,400.00</b>      | <b>0.00</b>                     | <b>12,603,200.00</b>    | <b>1,870,100.00</b>  |
| <b>220205 - TRAINING - GENERAL</b>                       |                                                  |                      |                      |                      |                          |                                 |                         |                      |
| 22020501                                                 | Local Training                                   | 0.00                 | 0.00                 | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00         |
| 22020502                                                 | International Training                           | 0.00                 | 0.00                 | 1,060,800.00         | 0.00                     | 0.00                            | 1,060,800.00            | 1,060,800.00         |
| <b>220205 - TRAINING - GENERAL Total</b>                 |                                                  | <b>0.00</b>          | <b>0.00</b>          | <b>5,060,800.00</b>  | <b>0.00</b>              | <b>0.00</b>                     | <b>5,060,800.00</b>     | <b>5,060,800.00</b>  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                       | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                     |                                             | N              | N              | N                    | N                        | N                               | N                       | N                |
| 220206 - OTHER SERVICES - GENERAL                                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                            | Security Services                           | 0.00           | 0.00           | 34,400.00            | 0.00                     | 0.00                            | 34,400.00               | 34,400.00        |
| 220206 - OTHER SERVICES - GENERAL Total                             |                                             | 0.00           | 0.00           | 34,400.00            | 0.00                     | 0.00                            | 34,400.00               | 34,400.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL               |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                            | Financial Consulting                        | 116,000.00     | 80,000.00      | 100,000.00           | 17,600.00                | 0.00                            | 82,400.00               | 20,000.00        |
| 22020703                                                            | Legal Services                              | 0.00           | 40,000.00      | 522,400.00           | 0.00                     | 0.00                            | 522,400.00              | 482,400.00       |
| 22020704                                                            | Engineering Services                        | 395,000.00     | 270,000.00     | 450,000.00           | 152,400.00               | 0.00                            | 297,600.00              | 180,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total         |                                             | 511,000.00     | 390,000.00     | 1,072,400.00         | 170,000.00               | 0.00                            | 902,400.00              | 682,400.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                            | Motor Vehicle Fuel Cost                     | 3,618,480.00   | 2,350,000.00   | 4,700,000.00         | 2,305,600.00             | 0.00                            | 2,394,400.00            | 2,350,000.00     |
| 22020802                                                            | Other Transport Equipment Fuel Cost         | 3,431,000.00   | 2,700,000.00   | 4,960,000.00         | 2,229,600.00             | 0.00                            | 2,730,400.00            | 2,260,000.00     |
| 22020803                                                            | Plant/Generator Fuel Cost                   | 22,858,120.00  | 12,458,000.00  | 15,016,000.00        | 2,606,400.00             | 0.00                            | 12,409,600.00           | 2,558,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                          |                                             | 29,907,600.00  | 17,508,000.00  | 24,676,000.00        | 7,141,600.00             | 0.00                            | 17,534,400.00           | 7,168,000.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                            | Bank Charges (Other Than Interest)          | 107,877.58     | 171,887.34     | 289,400.00           | 129,400.00               | 0.00                            | 160,000.00              | 117,512.66       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                          |                                             | 107,877.58     | 171,887.34     | 289,400.00           | 129,400.00               | 0.00                            | 160,000.00              | 117,512.66       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                            | Refreshment & Meals                         | 147,500.00     | 190,000.00     | 200,000.00           | 60,000.00                | 0.00                            | 140,000.00              | 10,000.00        |
| 22021002                                                            | Honorarium & Sitting Allowance              | 8,000.00       | 200,000.00     | 366,400.00           | 0.00                     | 0.00                            | 366,400.00              | 166,400.00       |
| 22021003                                                            | Publicity & Advertisements                  | 240,000.00     | 0.00           | 135,200.00           | 0.00                     | 0.00                            | 135,200.00              | 135,200.00       |
| 22021004                                                            | Medical Expenses-Local                      | 93,900.00      | 0.00           | 85,600.00            | 0.00                     | 0.00                            | 85,600.00               | 85,600.00        |
| 22021007                                                            | Welfare Packages                            | 130,000.00     | 145,000.00     | 1,244,000.00         | 0.00                     | 0.00                            | 1,244,000.00            | 1,099,000.00     |
| 22021008                                                            | Subscription to Professional Bodies         | 0.00           | 1,154,000.00   | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 846,000.00       |
| 22021009                                                            | Sporting Activities                         | 0.00           | 146,000.00     | 297,600.00           | 0.00                     | 0.00                            | 297,600.00              | 151,600.00       |
| 22021025                                                            | Other Miscellaneous Expenses                | 4,737,000.00   | 2,964,400.00   | 3,431,200.00         | 0.00                     | 0.00                            | 3,431,200.00            | 466,800.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                       |                                             | 5,356,400.00   | 4,799,400.00   | 7,760,000.00         | 60,000.00                | 0.00                            | 7,700,000.00            | 2,960,600.00     |
| 2202 - OVERHEAD COST Total                                          |                                             | 44,221,077.58  | 43,849,587.34  | 63,563,900.00        | 11,563,900.00            | 0.00                            | 52,000,000.00           | 19,714,312.66    |
| 22 - OTHER RECURRENT COSTS Total                                    |                                             | 44,221,077.58  | 43,849,587.34  | 63,563,900.00        | 11,563,900.00            | 0.00                            | 52,000,000.00           | 19,714,312.66    |
| 025300100100 - Ministry of Housing and Urban Development Total      |                                             | 91,124,837.23  | 86,776,125.07  | 150,020,620.00       | 29,328,940.00            | 0.00                            | 120,691,680.00          | 63,244,494.93    |
| 025305300100 - Adamawa State Urban Planning & Development Authority |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                            | Basic-Salary                                | 49,426,488.11  | 54,591,958.54  | 63,012,280.00        | 23,306,400.00            | 0.00                            | 39,705,880.00           | 8,420,321.46     |
| 21010103                                                            | Consolidated Revenue Fund Charge - Salaries | 500,000.00     | 750,000.00     | 757,500.00           | 327,500.00               | 0.00                            | 430,000.00              | 7,500.00         |
| 210101 - SALARIES AND WAGES Total                                   |                                             | 49,926,488.11  | 55,341,958.54  | 63,769,780.00        | 23,633,900.00            | 0.00                            | 40,135,880.00           | 8,427,821.46     |
| 2101 - SALARY Total                                                 |                                             | 49,926,488.11  | 55,341,958.54  | 63,769,780.00        | 23,633,900.00            | 0.00                            | 40,135,880.00           | 8,427,821.46     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                           |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                            | Housing/Rent Allowance                      | 10,984,644.68  | 12,261,596.26  | 15,036,540.00        | 5,181,800.00             | 0.00                            | 9,854,740.00            | 2,774,943.74     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020103                                        | Transport Allowance                              | 3,318,798.27   | 4,132,916.83   | 4,214,380.00         | 1,528,600.00             | 0.00                            | 2,685,780.00            | 81,463.17        |
| 21020104                                        | Meal Subsidy                                     | 569,866.48     | 768,197.01     | 903,800.00           | 267,400.00               | 0.00                            | 636,400.00              | 135,602.99       |
| 21020105                                        | Utility Allowance                                | 1,846,662.73   | 2,361,197.38   | 2,361,340.00         | 852,900.00               | 0.00                            | 1,508,440.00            | 142.62           |
| 21020106                                        | Entertainment Allowance                          | 138,865.56     | 117,395.79     | 197,620.00           | 54,000.00                | 0.00                            | 143,620.00              | 80,224.21        |
| 21020107                                        | Leave Allowance                                  | 4,431,231.00   | 5,086,081.09   | 6,352,260.00         | 2,081,500.00             | 0.00                            | 4,270,760.00            | 1,266,178.91     |
| 21020108                                        | Domestic Staff Allowance                         | 4,618,482.41   | 3,876,781.98   | 6,246,240.00         | 1,770,800.00             | 0.00                            | 4,475,440.00            | 2,369,458.02     |
| 21020109                                        | Shift Allowance                                  | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111                                        | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (496,220.00)             | 0.00                            | 496,220.00              | 0.00             |
| 21020123                                        | Responsibility Allowance                         | 0.00           | 0.00           | 0.00                 | (170,280.00)             | 0.00                            | 170,280.00              | 0.00             |
| 21020135                                        | Furniture Allowance                              | 9,019,719.53   | 10,217,929.99  | 12,432,200.00        | 4,326,700.00             | 0.00                            | 8,105,500.00            | 2,214,270.01     |
| 21020145                                        | Other Allowances and Benefits                    | 5,240,000.00   | 1,030,000.00   | 1,597,600.00         | 1,030,000.00             | 0.00                            | 567,600.00              | 567,600.00       |
| 210201 - ALLOWANCES Total                       |                                                  | 40,168,270.66  | 39,852,096.33  | 49,341,980.00        | 16,427,200.00            | 0.00                            | 32,914,780.00           | 9,489,883.67     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 40,168,270.66  | 39,852,096.33  | 49,341,980.00        | 16,427,200.00            | 0.00                            | 32,914,780.00           | 9,489,883.67     |
| 21 - PERSONNEL COST Total                       |                                                  | 90,094,758.77  | 95,194,054.87  | 113,111,760.00       | 40,061,100.00            | 0.00                            | 73,050,660.00           | 17,917,705.13    |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 1,018,000.00   | 55,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 345,000.00       |
| 22020102                                        | Local Travel & Transport: Others                 | 360,000.00     | 34,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 366,000.00       |
| 22020103                                        | International Travel & Transport: Training       | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020104                                        | International Travel & Transport: Others         | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 1,378,000.00   | 89,000.00      | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,511,000.00     |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020204                                        | Satellite Broadcasting Access Charges            | 13,500.00      | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020205                                        | Water Rates                                      | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020209                                        | Other Utility Charges                            | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 13,500.00      | 0.00           | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 480,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 422,300.00     | 1,026,220.00   | 1,151,000.00         | 991,000.00               | 0.00                            | 160,000.00              | 124,780.00       |
| 22020302                                        | Books                                            | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020305                                        | Printing of Non Security Documents               | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020306                                        | Printing of Security Documents                   | 181,000.00     | 60,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 340,000.00       |
| 22020307                                        | Drugs/Laboratory/Medical Supplies                | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020308                                        | Field & Camping Materials Supplies               | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020312                                        | Other Materials and Supplies                     | 0.00           | 62,000.00      | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 258,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 603,300.00     | 1,148,220.00   | 2,431,000.00         | 991,000.00               | 0.00                            | 1,440,000.00            | 1,282,780.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 905,900.00     | 475,000.00     | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 165,000.00       |
| 22020402                                        | Maintenance of Office Furniture                  | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020405                                        | Maintenance of Plants/Generators                 | 33,000.00      | 66,500.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 93,500.00        |
| 22020406                                        | Other Maintenance Services                       | 348,900.00     | 269,500.00     | 269,700.00           | 109,700.00               | 0.00                            | 160,000.00              | 200.00           |
| 22020410                                        | Maintenance of Street Lightings                  | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 1,287,800.00   | 811,000.00     | 2,029,700.00         | 109,700.00               | 0.00                            | 1,920,000.00            | 1,218,700.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                             | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                           |                                               | N              | N              | N                    | N                        | N                               | N                       | N                |
| 220206 - OTHER SERVICES - GENERAL                                         |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                                  | Security Services                             | 17,000.00      | 60,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 100,000.00       |
| 22020602                                                                  | Office Rent                                   | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020604                                                                  | Security Vote (Including Operations)          | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020605                                                                  | Cleaning & Fumigation Services                | 0.00           | 41,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 119,000.00       |
| 220206 - OTHER SERVICES - GENERAL Total                                   |                                               | 17,000.00      | 101,000.00     | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 539,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                                  | Financial Consulting                          | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020702                                                                  | InFormation Technology/Statistical Consulting | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020703                                                                  | Legal Services                                | 0.00           | 70,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 10,000.00        |
| 22020704                                                                  | Engineering Services                          | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020706                                                                  | Surveying Services                            | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020707                                                                  | Agricultural Consulting                       | 0.00           | 0.00           | 155,200.00           | 0.00                     | 0.00                            | 155,200.00              | 155,200.00       |
| 22020709                                                                  | Other Consulting Services                     | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total               |                                               | 0.00           | 70,000.00      | 1,035,200.00         | 0.00                     | 0.00                            | 1,035,200.00            | 965,200.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                                      |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                                  | Motor Vehicle Fuel Cost                       | 858,743.00     | 1,145,924.00   | 1,151,200.00         | 751,200.00               | 0.00                            | 400,000.00              | 5,276.00         |
| 22020802                                                                  | Other Transport Equipment Fuel Cost           | 0.00           | 242,800.00     | 243,700.00           | 83,700.00                | 0.00                            | 160,000.00              | 900.00           |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                                |                                               | 858,743.00     | 1,388,724.00   | 1,394,900.00         | 834,900.00               | 0.00                            | 560,000.00              | 6,176.00         |
| 220209 - FINANCIAL CHARGES - GENERAL                                      |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                                  | Bank Charges (Other Than Interest)            | 23,678.78      | 11,981.66      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 68,018.34        |
| 22020902                                                                  | Insurance Premium                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220209 - FINANCIAL CHARGES - GENERAL Total                                |                                               | 23,678.78      | 11,981.66      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 68,018.34        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                   |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                                  | Refreshment & Meals                           | 244,800.00     | 143,280.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 256,720.00       |
| 22021002                                                                  | Honorarium & Sitting Allowance                | 8,718,662.64   | 592,500.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 207,500.00       |
| 22021003                                                                  | Publicity & Advertisements                    | 118,000.00     | 20,000.00      | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 220,000.00       |
| 22021004                                                                  | Medical Expenses-Local                        | 0.00           | 20,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 140,000.00       |
| 22021006                                                                  | Postages & Courier Services                   | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021007                                                                  | Welfare Packages                              | 314,000.00     | 730,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 70,000.00        |
| 22021008                                                                  | Subscription to Professional Bodies           | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22021023                                                                  | Development Plan Preparation Expenses         | 25,000.00      | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22021025                                                                  | Other Miscellaneous Expenses                  | 763,500.00     | 1,044,500.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 555,500.00       |
| 22021026                                                                  | Monitoring and Evaluation Recurrent           | 24,500.00      | 1,979,500.00   | 1,991,300.00         | 1,191,300.00             | 0.00                            | 800,000.00              | 11,800.00        |
| 22021027                                                                  | Daily Rated Allowance                         | 2,186,000.00   | 3,059,000.00   | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 141,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                             |                                               | 12,394,462.64  | 7,588,780.00   | 9,591,300.00         | 1,191,300.00             | 0.00                            | 8,400,000.00            | 2,002,520.00     |
| 2202 - OVERHEAD COST Total                                                |                                               | 16,576,484.42  | 11,208,705.66  | 19,282,100.00        | 3,126,900.00             | 0.00                            | 16,155,200.00           | 8,073,394.34     |
| 22 - OTHER RECURRENT COSTS Total                                          |                                               | 16,576,484.42  | 11,208,705.66  | 19,282,100.00        | 3,126,900.00             | 0.00                            | 16,155,200.00           | 8,073,394.34     |
| 025305300100 - Adamawa State Urban Planning & Development Authority Total |                                               | 106,671,243.19 | 106,402,760.53 | 132,393,860.00       | 43,188,000.00            | 0.00                            | 89,205,860.00           | 25,991,099.47    |
| 025300000000 - Ministry of Housing and Urban Development Total            |                                               | 197,796,080.42 | 193,178,885.60 | 282,414,480.00       | 72,516,940.00            | 0.00                            | 209,897,540.00          | 89,235,594.40    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                                       | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                            | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 025400000000  | - Ministry of Rural Infrastructure & Community Development |                |                |                      |                          |                                 |                         |                  |
| 025400100100  | - Ministry of Rural Infrastructure & Community Development |                |                |                      |                          |                                 |                         |                  |
| 21            | - PERSONNEL COST                                           |                |                |                      |                          |                                 |                         |                  |
| 2101          | - SALARY                                                   |                |                |                      |                          |                                 |                         |                  |
| 210101        | - SALARIES AND WAGES                                       |                |                |                      |                          |                                 |                         |                  |
| 21010101      | Basic-Salary                                               | 25,140,235.26  | 24,469,957.51  | 24,714,700.00        | 1,396,660.00             | 0.00                            | 23,318,040.00           | 244,742.49       |
| 21010103      | Consolidated Revenue Fund Charge - Salaries                | 4,847,440.63   | 5,816,928.75   | 5,875,100.00         | 5,445,100.00             | 0.00                            | 430,000.00              | 58,171.25        |
| 210101        | - SALARIES AND WAGES Total                                 | 29,987,675.89  | 30,286,886.26  | 30,589,800.00        | 6,841,760.00             | 0.00                            | 23,748,040.00           | 302,913.74       |
| 2101          | - SALARY Total                                             | 29,987,675.89  | 30,286,886.26  | 30,589,800.00        | 6,841,760.00             | 0.00                            | 23,748,040.00           | 302,913.74       |
| 2102          | - ALLOWANCES AND SOCIAL CONTRIBUTION                       |                |                |                      |                          |                                 |                         |                  |
| 210201        | - ALLOWANCES                                               |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                                     | 5,752,073.45   | 5,598,718.26   | 5,654,800.00         | 178,320.00               | 0.00                            | 5,476,480.00            | 56,081.74        |
| 21020103      | Transport Allowance                                        | 1,850,940.21   | 1,964,447.41   | 1,984,100.00         | (621,700.00)             | 0.00                            | 2,605,800.00            | 19,652.59        |
| 21020104      | Meal Subsidy                                               | 348,208.22     | 366,840.94     | 370,600.00           | (27,580.00)              | 0.00                            | 398,180.00              | 3,759.06         |
| 21020105      | Utility Allowance                                          | 1,004,341.29   | 1,111,861.87   | 1,123,000.00         | 171,840.00               | 0.00                            | 951,160.00              | 11,138.13        |
| 21020106      | Entertainment Allowance                                    | 39,086.40      | 57,202.83      | 57,800.00            | 20,820.00                | 0.00                            | 36,980.00               | 597.17           |
| 21020107      | Leave Allowance                                            | 2,504,704.00   | 2,446,095.80   | 2,470,600.00         | 103,880.00               | 0.00                            | 2,366,720.00            | 24,504.20        |
| 21020108      | Domestic Staff Allowance                                   | 1,300,980.96   | 1,873,800.24   | 1,892,600.00         | 661,080.00               | 0.00                            | 1,231,520.00            | 18,799.76        |
| 21020111      | Clinical Allowance                                         | 0.00           | 0.00           | 0.00                 | (309,600.00)             | 0.00                            | 309,600.00              | 0.00             |
| 21020114      | Teaching Allowance                                         | 293,082.00     | 363,505.08     | 367,200.00           | 89,420.00                | 0.00                            | 277,780.00              | 3,694.92         |
| 21020120      | Journal Allowance                                          | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020121      | Wiegthing Allowance                                        | 106,639.08     | 106,639.08     | 107,800.00           | 6,320.00                 | 0.00                            | 101,480.00              | 1,160.92         |
| 21020127      | UniForm Allowance                                          | 0.00           | 0.00           | 0.00                 | (252,840.00)             | 0.00                            | 252,840.00              | 0.00             |
| 21020135      | Furniture Allowance                                        | 4,447,329.98   | 4,455,699.02   | 4,500,300.00         | 328,440.00               | 0.00                            | 4,171,860.00            | 44,600.98        |
| 21020145      | Other Allowances and Benefits                              | 2,840,000.00   | 520,000.00     | 525,200.00           | (334,800.00)             | 0.00                            | 860,000.00              | 5,200.00         |
| 210201        | - ALLOWANCES Total                                         | 20,487,385.59  | 18,864,810.53  | 19,054,000.00        | 13,600.00                | 0.00                            | 19,040,400.00           | 189,189.47       |
| 2102          | - ALLOWANCES AND SOCIAL CONTRIBUTION Total                 | 20,487,385.59  | 18,864,810.53  | 19,054,000.00        | 13,600.00                | 0.00                            | 19,040,400.00           | 189,189.47       |
| 21            | - PERSONNEL COST Total                                     | 50,475,061.48  | 49,151,696.79  | 49,643,800.00        | 6,855,360.00             | 0.00                            | 42,788,440.00           | 492,103.21       |
| 22            | - OTHER RECURRENT COSTS                                    |                |                |                      |                          |                                 |                         |                  |
| 2202          | - OVERHEAD COST                                            |                |                |                      |                          |                                 |                         |                  |
| 220201        | - TRAVEL & TRANSPORT - GENERAL                             |                |                |                      |                          |                                 |                         |                  |
| 22020101      | Local Travel & Transport: Training                         | 23,000.00      | 128,000.00     | 128,600.00           | 51,000.00                | 0.00                            | 77,600.00               | 600.00           |
| 22020102      | Local Travel & Transport: Others                           | 2,486,600.00   | 1,631,400.00   | 1,768,800.00         | 0.00                     | 0.00                            | 1,768,800.00            | 137,400.00       |
| 22020105      | Hotel Accommodation - Local                                | 35,000.00      | 128,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 32,000.00        |
| 220201        | - TRAVEL & TRANSPORT - GENERAL Total                       | 2,544,600.00   | 1,887,400.00   | 2,057,400.00         | 51,000.00                | 0.00                            | 2,006,400.00            | 170,000.00       |
| 220202        | - UTILITIES - GENERAL                                      |                |                |                      |                          |                                 |                         |                  |
| 22020204      | Satellite Broadcasting Access Charges                      | 97,000.00      | 44,000.00      | 62,400.00            | 0.00                     | 0.00                            | 62,400.00               | 18,400.00        |
| 220202        | - UTILITIES - GENERAL Total                                | 97,000.00      | 44,000.00      | 62,400.00            | 0.00                     | 0.00                            | 62,400.00               | 18,400.00        |
| 220203        | - MATERIALS & SUPPLIES - GENERAL                           |                |                |                      |                          |                                 |                         |                  |
| 22020301      | Office Stationeries/Computer Consumables                   | 964,900.00     | 1,119,800.00   | 1,123,800.00         | 403,800.00               | 0.00                            | 720,000.00              | 4,000.00         |
| 220203        | - MATERIALS & SUPPLIES - GENERAL Total                     | 964,900.00     | 1,119,800.00   | 1,123,800.00         | 403,800.00               | 0.00                            | 720,000.00              | 4,000.00         |
| 220204        | - MAINTENANCE SERVICES - GENERAL                           |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                                 | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                               |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020401                                                                      | Maintenance of Motor Vehicle/Transport Equipment      | 876,700.00     | 1,302,850.00   | 1,303,900.00         | 103,900.00               | 0.00                            | 1,200,000.00            | 1,050.00         |
| 22020402                                                                      | Maintenance of Office Furniture                       | 62,000.00      | 80,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 0.00             |
| 22020403                                                                      | Maintenance of Office Building/Residential Qtrs       | 28,000.00      | 28,000.00      | 28,000.00            | 0.00                     | 0.00                            | 28,000.00               | 0.00             |
| 22020404                                                                      | Maintenance of Office/IT Equipments                   | 267,100.00     | 349,000.00     | 459,840.00           | 0.00                     | 0.00                            | 459,840.00              | 110,840.00       |
| 22020405                                                                      | Maintenance of Plants/Generators                      | 38,000.00      | 51,000.00      | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 54,600.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total                                 |                                                       | 1,271,800.00   | 1,810,850.00   | 1,977,340.00         | 103,900.00               | 0.00                            | 1,873,440.00            | 166,490.00       |
| 220205 - TRAINING - GENERAL                                                   |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020504                                                                      | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 580,500.00     | 582,000.00           | 142,800.00               | 0.00                            | 439,200.00              | 1,500.00         |
| 220205 - TRAINING - GENERAL Total                                             |                                                       | 0.00           | 580,500.00     | 582,000.00           | 142,800.00               | 0.00                            | 439,200.00              | 1,500.00         |
| 220206 - OTHER SERVICES - GENERAL                                             |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                                      | Security Services                                     | 356,000.00     | 347,800.00     | 348,480.00           | 0.00                     | 0.00                            | 348,480.00              | 680.00           |
| 22020605                                                                      | Cleaning & Fumigation Services                        | 167,500.00     | 154,196.20     | 174,960.00           | 0.00                     | 0.00                            | 174,960.00              | 20,763.80        |
| 220206 - OTHER SERVICES - GENERAL Total                                       |                                                       | 523,500.00     | 501,996.20     | 523,440.00           | 0.00                     | 0.00                            | 523,440.00              | 21,443.80        |
| 220208 - FUEL & LUBRICANTS - GENERAL                                          |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                                      | Motor Vehicle Fuel Cost                               | 1,284,000.00   | 2,065,000.00   | 2,069,280.00         | 432,000.00               | 0.00                            | 1,637,280.00            | 4,280.00         |
| 22020803                                                                      | Plant/Generator Fuel Cost                             | 408,000.00     | 314,000.00     | 384,000.00           | 0.00                     | 0.00                            | 384,000.00              | 70,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                                    |                                                       | 1,692,000.00   | 2,379,000.00   | 2,453,280.00         | 432,000.00               | 0.00                            | 2,021,280.00            | 74,280.00        |
| 220209 - FINANCIAL CHARGES - GENERAL                                          |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                                      | Bank Charges (Other Than Interest)                    | 83,418.71      | 168,619.82     | 175,400.00           | 95,400.00                | 0.00                            | 80,000.00               | 6,780.18         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                                    |                                                       | 83,418.71      | 168,619.82     | 175,400.00           | 95,400.00                | 0.00                            | 80,000.00               | 6,780.18         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                                      | Refreshment & Meals                                   | 629,000.00     | 602,000.00     | 807,200.00           | 0.00                     | 0.00                            | 807,200.00              | 205,200.00       |
| 22021002                                                                      | Honorarium & Sitting Allowance                        | 30,000.00      | 48,000.00      | 49,600.00            | 0.00                     | 0.00                            | 49,600.00               | 1,600.00         |
| 22021003                                                                      | Publicity & Advertisements                            | 220,755.00     | 98,255.00      | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 7,345.00         |
| 22021004                                                                      | Medical Expenses-Local                                | 120,000.00     | 480,000.00     | 480,700.00           | 64,700.00                | 0.00                            | 416,000.00              | 700.00           |
| 22021006                                                                      | Postages & Courier Services                           | 44,000.00      | 54,000.00      | 54,280.00            | 22,600.00                | 0.00                            | 31,680.00               | 280.00           |
| 22021007                                                                      | Welfare Packages                                      | 1,870,000.00   | 2,252,000.00   | 2,257,000.00         | 497,000.00               | 0.00                            | 1,760,000.00            | 5,000.00         |
| 22021023                                                                      | Development Plan Preparation Expenses                 | 145,700.00     | 235,000.00     | 256,640.00           | 0.00                     | 0.00                            | 256,640.00              | 21,640.00        |
| 22021025                                                                      | Other Miscellaneous Expenses                          | 9,371,600.00   | 11,072,152.00  | 11,094,480.00        | 2,247,200.00             | 0.00                            | 8,847,280.00            | 22,328.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                                 |                                                       | 12,431,055.00  | 14,841,407.00  | 15,105,500.00        | 2,831,500.00             | 0.00                            | 12,274,000.00           | 264,093.00       |
| 2202 - OVERHEAD COST Total                                                    |                                                       | 19,608,273.71  | 23,333,573.02  | 24,060,560.00        | 4,060,400.00             | 0.00                            | 20,000,160.00           | 726,986.98       |
| 22 - OTHER RECURRENT COSTS Total                                              |                                                       | 19,608,273.71  | 23,333,573.02  | 24,060,560.00        | 4,060,400.00             | 0.00                            | 20,000,160.00           | 726,986.98       |
| 025400100100 - Ministry of Rural Infrastructure & Community Development Total |                                                       | 70,083,335.19  | 72,485,269.81  | 73,704,360.00        | 10,915,760.00            | 0.00                            | 62,788,600.00           | 1,219,090.19     |
| 025400000000 - Ministry of Rural Infrastructure & Community Development Total |                                                       | 70,083,335.19  | 72,485,269.81  | 73,704,360.00        | 10,915,760.00            | 0.00                            | 62,788,600.00           | 1,219,090.19     |
| 026000000000 - Ministry of Lands and Survey                                   |                                                       |                |                |                      |                          |                                 |                         |                  |
| 026000100100 - Ministry of Lands and Survey                                   |                                                       |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                                   |                                                       |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                                      | Basic-Salary                                          | 45,671,129.87  | 53,907,256.92  | 64,214,700.00        | 21,687,700.00            | 0.00                            | 42,527,000.00           | 10,307,443.08    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21010103      | Consolidated Revenue Fund Charge - Salaries | 4,847,440.63   | 5,816,928.75   | 5,841,800.00         | 5,411,800.00             | 0.00                            | 430,000.00              | 24,871.25        |
| 210101        | SALARIES AND WAGES Total                    | 50,518,570.50  | 59,724,185.67  | 70,056,500.00        | 27,099,500.00            | 0.00                            | 42,957,000.00           | 10,332,314.33    |
| 2101          | SALARY Total                                | 50,518,570.50  | 59,724,185.67  | 70,056,500.00        | 27,099,500.00            | 0.00                            | 42,957,000.00           | 10,332,314.33    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION          |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                  |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                      | 9,834,262.70   | 11,466,145.29  | 13,794,440.00        | 4,593,300.00             | 0.00                            | 9,201,140.00            | 2,328,294.71     |
| 21020103      | Transport Allowance                         | 3,283,400.98   | 4,144,739.40   | 4,484,020.00         | 1,515,300.00             | 0.00                            | 2,968,720.00            | 339,280.60       |
| 21020104      | Meal Subsidy                                | 612,243.75     | 818,555.20     | 844,580.00           | 283,000.00               | 0.00                            | 561,580.00              | 26,024.80        |
| 21020105      | Utility Allowance                           | 1,710,831.53   | 2,385,433.40   | 2,385,940.00         | 868,900.00               | 0.00                            | 1,517,040.00            | 506.60           |
| 21020106      | Entertainment Allowance                     | 43,373.60      | 161,414.14     | 162,200.00           | 127,800.00               | 0.00                            | 34,400.00               | 785.86           |
| 21020107      | Leave Allowance                             | 4,157,574.00   | 4,776,787.39   | 6,149,800.00         | 1,897,100.00             | 0.00                            | 4,252,700.00            | 1,373,012.61     |
| 21020108      | Domestic Staff Allowance                    | 1,330,124.80   | 1,350,971.17   | 1,743,660.00         | 624,800.00               | 0.00                            | 1,118,860.00            | 392,688.83       |
| 21020110      | Call Duty Allowance                         | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111      | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (539,220.00)             | 0.00                            | 539,220.00              | 0.00             |
| 21020114      | Teaching Allowance                          | 170,696.88     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020127      | UniForm Allowance                           | 0.00           | 0.00           | 0.00                 | (146,200.00)             | 0.00                            | 146,200.00              | 0.00             |
| 21020135      | Furniture Allowance                         | 7,739,248.77   | 8,847,399.38   | 11,620,280.00        | 3,576,700.00             | 0.00                            | 8,043,580.00            | 2,772,880.62     |
| 21020145      | Other Allowances and Benefits               | 5,150,000.00   | 1,695,070.41   | 2,066,100.00         | 1,206,100.00             | 0.00                            | 860,000.00              | 371,029.59       |
| 210201        | ALLOWANCES Total                            | 34,031,757.01  | 35,646,515.78  | 43,251,020.00        | 14,007,580.00            | 0.00                            | 29,243,440.00           | 7,604,504.22     |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION Total    | 34,031,757.01  | 35,646,515.78  | 43,251,020.00        | 14,007,580.00            | 0.00                            | 29,243,440.00           | 7,604,504.22     |
| 21            | PERSONNEL COST Total                        | 84,550,327.51  | 95,370,701.45  | 113,307,520.00       | 41,107,080.00            | 0.00                            | 72,200,440.00           | 17,936,818.55    |
| 22            | OTHER RECURRENT COSTS                       |                |                |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST                               |                |                |                      |                          |                                 |                         |                  |
| 220201        | TRAVEL & TRANSPORT - GENERAL                |                |                |                      |                          |                                 |                         |                  |
| 22020101      | Local Travel & Transport: Training          | 780,000.00     | 1,487,969.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 112,031.00       |
| 22020102      | Local Travel & Transport: Others            | 1,313,740.00   | 865,600.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 334,400.00       |
| 22020103      | International Travel & Transport: Training  | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020104      | International Travel & Transport: Others    | 0.00           | 100,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 700,000.00       |
| 22020105      | Hotel Accommodation - Local                 | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020106      | Hotel Accommodation - International         | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020107      | Hotel Accommodation - Local Training        | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020109      | Per-Diem/Estacodes                          | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 220201        | TRAVEL & TRANSPORT - GENERAL Total          | 2,093,740.00   | 2,453,569.00   | 5,280,000.00         | 0.00                     | 0.00                            | 5,280,000.00            | 2,826,431.00     |
| 220202        | UTILITIES - GENERAL                         |                |                |                      |                          |                                 |                         |                  |
| 22020201      | Electricity Charges                         | 443,400.00     | 125,500.00     | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 74,500.00        |
| 22020202      | Telephone Charges                           | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020203      | Internet Access Charges                     | 38,350.00      | 0.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 22020204      | Satellite Broadcasting Access Charges       | 82,000.00      | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020209      | Other Utility Charges                       | 50,000.00      | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 220202        | UTILITIES - GENERAL Total                   | 613,750.00     | 125,500.00     | 720,000.00           | 0.00                     | 0.00                            | 720,000.00              | 594,500.00       |
| 220203        | MATERIALS & SUPPLIES - GENERAL              |                |                |                      |                          |                                 |                         |                  |
| 22020301      | Office Stationeries/Computer Consumables    | 901,600.00     | 1,138,500.00   | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 61,500.00        |
| 22020305      | Printing of Non Security Documents          | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | N              | N              | N                    | N                        | N                               | N                       | N                |
| 22020309                                                    | UniForms & Other Clothing                        | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020312                                                    | Other Materials and Supplies                     | 466,000.00     | 725,000.00     | 784,000.00           | 0.00                     | 0.00                            | 784,000.00              | 59,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 1,367,600.00   | 1,863,500.00   | 2,224,000.00         | 0.00                     | 0.00                            | 2,224,000.00            | 360,500.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 486,700.00     | 1,189,250.00   | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 10,750.00        |
| 22020402                                                    | Maintenance of Office Furniture                  | 221,800.00     | 229,500.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 170,500.00       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 305,600.00     | 355,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 45,000.00        |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 966,300.00     | 989,500.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 210,500.00       |
| 22020405                                                    | Maintenance of Plants/Generators                 | 110,000.00     | 155,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 245,000.00       |
| 22020406                                                    | Other Maintenance Services                       | 1,231,900.00   | 1,174,400.00   | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 25,600.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 3,322,300.00   | 4,092,650.00   | 4,800,000.00         | 0.00                     | 0.00                            | 4,800,000.00            | 707,350.00       |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 150,000.00     | 200,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 200,000.00       |
| 22020502                                                    | International Training                           | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 150,000.00     | 200,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,000,000.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 120,000.00     | 7,500.00       | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 152,500.00       |
| 22020605                                                    | Cleaning & Fumigation Services                   | 72,000.00      | 72,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 48,000.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 192,000.00     | 79,500.00      | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 200,500.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 254,000.00     | 39,759.88      | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 200,240.12       |
| 22020702                                                    | InFormation Technology/Statistical Consulting    | 0.00           | 101,600.00     | 203,200.00           | 123,200.00               | 0.00                            | 80,000.00               | 101,600.00       |
| 22020703                                                    | Legal Services                                   | 355,000.00     | 502,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 298,000.00       |
| 22020704                                                    | Engineering Services                             | 76,100.00      | 147,500.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 12,500.00        |
| 22020705                                                    | Architectural Services                           | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020706                                                    | Surveying Services                               | 0.00           | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 22020709                                                    | Other Consulting Services                        | 196,400.00     | 67,500.00      | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 172,500.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 881,500.00     | 858,359.88     | 1,923,200.00         | 123,200.00               | 0.00                            | 1,800,000.00            | 1,064,840.12     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 201,200.00     | 764,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 36,000.00        |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 0.00           | 0.00           | 224,000.00           | 0.00                     | 0.00                            | 224,000.00              | 224,000.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020806                                                    | Cooking Gas/Fuel Cost                            | 0.00           | 0.00           | 32,000.00            | 0.00                     | 0.00                            | 32,000.00               | 32,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 201,200.00     | 764,000.00     | 1,456,000.00         | 0.00                     | 0.00                            | 1,456,000.00            | 692,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 80,322.56      | 90,141.13      | 90,300.00            | 10,300.00                | 0.00                            | 80,000.00               | 158.87           |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 80,322.56      | 90,141.13      | 90,300.00            | 10,300.00                | 0.00                            | 80,000.00               | 158.87           |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021003                                                    | Publicity & Advertisements                       | 0.00           | 370,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 30,000.00        |
| 22021004                                                    | Medical Expenses-Local                           | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021006                                                    | Postages & Courier Services                      | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22021007                                                    | Welfare Packages                                 | 3,564,500.00   | 3,069,300.00   | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 130,700.00       |
| 22021023                                                    | Development Plan Preparation Expenses            | 0.00           | 677,500.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 122,500.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021025      | Other Miscellaneous Expenses                | 5,870,000.00   | 11,946,509.00  | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 53,491.00        |
| 22021027      | Daily Rated Allowance                       | 3,582,000.00   | 5,068,000.00   | 5,200,000.00         | 0.00                     | 0.00                            | 5,200,000.00            | 132,000.00       |
| 220210        | MISCELLANEOUS EXPENSES GENERAL Total        | 13,016,500.00  | 21,131,309.00  | 22,160,000.00        | 0.00                     | 0.00                            | 22,160,000.00           | 1,028,691.00     |
| 2202          | OVERHEAD COST Total                         | 21,918,912.56  | 31,658,529.01  | 40,133,500.00        | 133,500.00               | 0.00                            | 40,000,000.00           | 8,474,970.99     |
| 22            | OTHER RECURRENT COSTS Total                 | 21,918,912.56  | 31,658,529.01  | 40,133,500.00        | 133,500.00               | 0.00                            | 40,000,000.00           | 8,474,970.99     |
| 026000100100  | Ministry of Lands and Survey Total          | 106,469,240.07 | 127,029,230.46 | 153,441,020.00       | 41,240,580.00            | 0.00                            | 112,200,440.00          | 26,411,789.54    |
| 026000200100  | Office of the Surveyor General              |                |                |                      |                          |                                 |                         |                  |
| 21            | PERSONNEL COST                              |                |                |                      |                          |                                 |                         |                  |
| 2101          | SALARY                                      |                |                |                      |                          |                                 |                         |                  |
| 210101        | SALARIES AND WAGES                          |                |                |                      |                          |                                 |                         |                  |
| 21010101      | Basic-Salary                                | 28,394,817.51  | 30,620,228.81  | 43,277,320.00        | 12,904,700.00            | 0.00                            | 30,372,620.00           | 12,657,091.19    |
| 21010103      | Consolidated Revenue Fund Charge - Salaries | 0.00           | 0.00           | 0.00                 | (430,000.00)             | 0.00                            | 430,000.00              | 0.00             |
| 210101        | SALARIES AND WAGES Total                    | 28,394,817.51  | 30,620,228.81  | 43,277,320.00        | 12,474,700.00            | 0.00                            | 30,802,620.00           | 12,657,091.19    |
| 2101          | SALARY Total                                | 28,394,817.51  | 30,620,228.81  | 43,277,320.00        | 12,474,700.00            | 0.00                            | 30,802,620.00           | 12,657,091.19    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION          |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                  |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                      | 6,762,096.57   | 7,271,271.30   | 10,593,960.00        | 3,085,300.00             | 0.00                            | 7,508,660.00            | 3,322,688.70     |
| 21020103      | Transport Allowance                         | 1,694,778.36   | 2,112,759.90   | 2,959,380.00         | 759,500.00               | 0.00                            | 2,199,880.00            | 846,620.10       |
| 21020104      | Meal Subsidy                                | 284,756.71     | 370,953.42     | 696,240.00           | 125,200.00               | 0.00                            | 571,040.00              | 325,286.58       |
| 21020105      | Utility Allowance                           | 1,284,064.39   | 1,573,655.88   | 1,728,260.00         | 596,500.00               | 0.00                            | 1,131,760.00            | 154,604.12       |
| 21020106      | Entertainment Allowance                     | 440,593.44     | 460,731.54     | 596,980.00           | 220,300.00               | 0.00                            | 376,680.00              | 136,248.46       |
| 21020107      | Leave Allowance                             | 2,680,818.00   | 2,880,421.98   | 4,236,220.00         | 1,198,700.00             | 0.00                            | 3,037,520.00            | 1,355,798.02     |
| 21020108      | Domestic Staff Allowance                    | 3,104,204.16   | 3,684,709.41   | 4,222,500.00         | 1,552,200.00             | 0.00                            | 2,670,300.00            | 537,790.59       |
| 21020111      | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (860,000.00)             | 0.00                            | 860,000.00              | 0.00             |
| 21020120      | Journal Allowance                           | 187,180.56     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135      | Furniture Allowance                         | 4,773,535.74   | 5,210,892.08   | 8,284,360.00         | 2,156,000.00             | 0.00                            | 6,128,360.00            | 3,073,467.92     |
| 21020137      | Driver's Allowance                          | 935,902.56     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020138      | Admin Allowance                             | 311,967.48     | 311,967.48     | 424,320.00           | 156,000.00               | 0.00                            | 268,320.00              | 112,352.52       |
| 21020145      | Other Allowances and Benefits               | 2,640,000.00   | 1,623,083.12   | 1,921,600.00         | 1,061,600.00             | 0.00                            | 860,000.00              | 298,516.88       |
| 210201        | ALLOWANCES Total                            | 25,099,897.97  | 25,500,446.11  | 35,663,820.00        | 10,051,300.00            | 0.00                            | 25,612,520.00           | 10,163,373.89    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION Total    | 25,099,897.97  | 25,500,446.11  | 35,663,820.00        | 10,051,300.00            | 0.00                            | 25,612,520.00           | 10,163,373.89    |
| 21            | PERSONNEL COST Total                        | 53,494,715.48  | 56,120,674.92  | 78,941,140.00        | 22,526,000.00            | 0.00                            | 56,415,140.00           | 22,820,465.08    |
| 22            | OTHER RECURRENT COSTS                       |                |                |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST                               |                |                |                      |                          |                                 |                         |                  |
| 220201        | TRAVEL & TRANSPORT - GENERAL                |                |                |                      |                          |                                 |                         |                  |
| 22020101      | Local Travel & Transport: Training          | 327,000.00     | 4,412,000.00   | 4,443,200.00         | 3,243,200.00             | 0.00                            | 1,200,000.00            | 31,200.00        |
| 22020102      | Local Travel & Transport: Others            | 971,000.00     | 1,129,000.00   | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 71,000.00        |
| 220201        | TRAVEL & TRANSPORT - GENERAL Total          | 1,298,000.00   | 5,541,000.00   | 5,643,200.00         | 3,243,200.00             | 0.00                            | 2,400,000.00            | 102,200.00       |
| 220202        | UTILITIES - GENERAL                         |                |                |                      |                          |                                 |                         |                  |
| 22020201      | Electricity Charges                         | 116,000.00     | 107,000.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 133,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | N              | N              | N                    | N                        | N                               | N                       | N                |
| 22020204                                                    | Satellite Broadcasting Access Charges            | 30,000.00      | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020205                                                    | Water Rates                                      | 183,000.00     | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 329,000.00     | 107,000.00     | 440,000.00           | 0.00                     | 0.00                            | 440,000.00              | 333,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 437,000.00     | 841,500.00     | 842,000.00           | 42,000.00                | 0.00                            | 800,000.00              | 500.00           |
| 22020306                                                    | Printing of Security Documents                   | 172,000.00     | 321,630.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 78,370.00        |
| 22020312                                                    | Other Materials and Supplies                     | 61,300.00      | 65,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 95,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 670,300.00     | 1,228,130.00   | 1,402,000.00         | 42,000.00                | 0.00                            | 1,360,000.00            | 173,870.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 456,500.00     | 329,000.00     | 424,000.00           | 24,000.00                | 0.00                            | 400,000.00              | 95,000.00        |
| 22020402                                                    | Maintenance of Office Furniture                  | 520,000.00     | 417,000.00     | 606,000.00           | 126,000.00               | 0.00                            | 480,000.00              | 189,000.00       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 224,597.11     | 821,000.00     | 821,300.00           | 21,300.00                | 0.00                            | 800,000.00              | 300.00           |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 607,500.00     | 820,000.00     | 1,270,000.00         | 470,000.00               | 0.00                            | 800,000.00              | 450,000.00       |
| 22020405                                                    | Maintenance of Plants/Generators                 | 53,000.00      | 97,650.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 62,350.00        |
| 22020406                                                    | Other Maintenance Services                       | 453,000.00     | 309,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 91,000.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 2,314,597.11   | 2,793,650.00   | 3,681,300.00         | 641,300.00               | 0.00                            | 3,040,000.00            | 887,650.00       |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 1,017,000.00   | 938,000.00     | 960,000.00           | 0.00                     | 0.00                            | 960,000.00              | 22,000.00        |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 1,017,000.00   | 938,000.00     | 960,000.00           | 0.00                     | 0.00                            | 960,000.00              | 22,000.00        |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                   | 145,996.86     | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 145,996.86     | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020703                                                    | Legal Services                                   | 50,000.00      | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 22020706                                                    | Surveying Services                               | 3,006,901.17   | 3,440,000.00   | 6,800,000.00         | 3,200,000.00             | 0.00                            | 3,600,000.00            | 3,360,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 3,056,901.17   | 3,440,000.00   | 7,000,000.00         | 3,200,000.00             | 0.00                            | 3,800,000.00            | 3,560,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 865,500.00     | 1,123,000.00   | 1,306,000.00         | 106,000.00               | 0.00                            | 1,200,000.00            | 183,000.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 508,000.00     | 464,000.00     | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 96,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 1,373,500.00   | 1,587,000.00   | 1,866,000.00         | 106,000.00               | 0.00                            | 1,760,000.00            | 279,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 49,232.27      | 42,252.01      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 37,747.99        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 49,232.27      | 42,252.01      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 37,747.99        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                              | 429,000.00     | 610,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 190,000.00       |
| 22021002                                                    | Honorarium & Sitting Allowance                   | 167,700.00     | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22021004                                                    | Medical Expenses-Local                           | 599,000.00     | 791,500.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 8,500.00         |
| 22021007                                                    | Welfare Packages                                 | 1,304,500.00   | 2,623,000.00   | 3,516,000.00         | 716,000.00               | 0.00                            | 2,800,000.00            | 893,000.00       |
| 22021023                                                    | Development Plan Preparation Expenses            | 372,000.00     | 1,005,000.00   | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 195,000.00       |
| 22021025                                                    | Other Miscellaneous Expenses                     | 2,346,393.18   | 7,984,750.00   | 10,759,500.00        | 2,759,500.00             | 0.00                            | 8,000,000.00            | 2,774,750.00     |
| 22021027                                                    | Daily Rated Allowance                            | 3,610,000.00   | 4,120,000.00   | 4,400,000.00         | 0.00                     | 0.00                            | 4,400,000.00            | 280,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                                  | 8,828,593.18   | 17,134,250.00  | 21,715,500.00        | 3,475,500.00             | 0.00                            | 18,240,000.00           | 4,581,250.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                  | Economic Description | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------|----------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                |                      | N              | N              | N                    | N                        | N                               | N                       | N                |
| 2202 - OVERHEAD COST Total                                     |                      | 19,083,120.59  | 32,811,282.01  | 43,028,000.00        | 10,708,000.00            | 0.00                            | 32,320,000.00           | 10,216,717.99    |
| 22 - OTHER RECURRENT COSTS Total                               |                      | 19,083,120.59  | 32,811,282.01  | 43,028,000.00        | 10,708,000.00            | 0.00                            | 32,320,000.00           | 10,216,717.99    |
| 026000200100 - Office of the Surveyor General Total            |                      | 72,577,836.07  | 88,931,956.93  | 121,969,140.00       | 33,234,000.00            | 0.00                            | 88,735,140.00           | 33,037,183.07    |
| 026000000000 - Ministry of Lands and Survey Total              |                      | 179,047,076.14 | 215,961,187.39 | 275,410,160.00       | 74,474,580.00            | 0.00                            | 200,935,580.00          | 59,448,972.61    |
| 026500000000 - Ministry of Livestock & Aquaculture Development |                      |                |                |                      |                          |                                 |                         |                  |
| 026500100100 - Ministry of Livestock & Aquaculture Development |                      |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                            |                      |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                  |                      |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                    |                      |                |                |                      |                          |                                 |                         |                  |
| 21010101 Basic Salary                                          |                      | 483,913,684.75 | 460,246,978.35 | 647,152,940.00       | 225,384,000.00           | 0.00                            | 421,768,940.00          | 186,905,961.65   |
| 21010103 Consolidated Revenue Fund Charge - Salaries           |                      | 4,847,440.63   | 5,816,928.75   | 5,841,800.00         | 5,411,800.00             | 0.00                            | 430,000.00              | 24,871.25        |
| 210101 - SALARIES AND WAGES Total                              |                      | 488,761,125.38 | 466,063,907.10 | 652,994,740.00       | 230,795,800.00           | 0.00                            | 422,198,940.00          | 186,930,832.90   |
| 2101 - SALARY Total                                            |                      | 488,761,125.38 | 466,063,907.10 | 652,994,740.00       | 230,795,800.00           | 0.00                            | 422,198,940.00          | 186,930,832.90   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                      |                      |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                            |                      |                |                |                      |                          |                                 |                         |                  |
| 21020102 Housing/Rent Allowance                                |                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020103 Transport Allowance                                   |                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020104 Meal Subsidy                                          |                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020105 Utility Allowance                                     |                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020107 Leave Allowance                                       |                      | 106,680.00     | 427,216.05     | 627,020.00           | 53,400.00                | 0.00                            | 573,620.00              | 199,803.95       |
| 21020109 Shift Allowance                                       |                      | 24,217,067.75  | 23,533,691.80  | 32,578,980.00        | 11,734,300.00            | 0.00                            | 20,844,680.00           | 9,045,288.20     |
| 21020110 Call Duty Allowance                                   |                      | 60,615,799.85  | 50,431,332.54  | 80,783,280.00        | 26,407,200.00            | 0.00                            | 54,376,080.00           | 30,351,947.46    |
| 21020111 Clinical Allowance                                    |                      | 0.00           | 0.00           | 0.00                 | (10,421,480.00)          | 0.00                            | 10,421,480.00           | 0.00             |
| 21020112 Harzard Allowance                                     |                      | 12,040,543.37  | 11,232,622.95  | 16,194,960.00        | 5,697,800.00             | 0.00                            | 10,497,160.00           | 4,962,337.05     |
| 21020118 Siwes Allowance                                       |                      | 0.00           | 0.00           | 0.00                 | (20,876,500.00)          | 0.00                            | 20,876,500.00           | 0.00             |
| 21020135 Furniture Allowance                                   |                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145 Other Allowances and Benefits                         |                      | 13,200,000.00  | 5,613,422.01   | 7,770,000.00         | 2,610,000.00             | 0.00                            | 5,160,000.00            | 2,156,577.99     |
| 210201 - ALLOWANCES Total                                      |                      | 110,180,090.97 | 91,238,285.35  | 137,954,240.00       | 15,204,720.00            | 0.00                            | 122,749,520.00          | 46,715,954.65    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total                |                      | 110,180,090.97 | 91,238,285.35  | 137,954,240.00       | 15,204,720.00            | 0.00                            | 122,749,520.00          | 46,715,954.65    |
| 21 - PERSONNEL COST Total                                      |                      | 598,941,216.35 | 557,302,192.45 | 790,948,980.00       | 246,000,520.00           | 0.00                            | 544,948,460.00          | 233,646,787.55   |
| 22 - OTHER RECURRENT COSTS                                     |                      |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                           |                      |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                          |                      |                |                |                      |                          |                                 |                         |                  |
| 22020101 Local Travel & Transport: Training                    |                      | 722,300.00     | 869,095.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 330,905.00       |
| 22020102 Local Travel & Transport: Others                      |                      | 737,000.00     | 1,441,600.00   | 2,263,200.00         | 718,800.00               | 0.00                            | 1,544,400.00            | 821,600.00       |
| 22020109 Per-Diem/Estacodes                                    |                      | 200,000.00     | 0.00           | 0.00                 | (2,040,000.00)           | 0.00                            | 2,040,000.00            | 0.00             |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                    |                      | 1,659,300.00   | 2,310,695.00   | 3,463,200.00         | (1,321,200.00)           | 0.00                            | 4,784,400.00            | 1,152,505.00     |
| 220202 - UTILITIES - GENERAL                                   |                      |                |                |                      |                          |                                 |                         |                  |
| 22020201 Electricity Charges                                   |                      | 0.00           | 200,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 200,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020204                                                    | Satellite Broadcasting Access Charges                 | 0.00           | 12,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 388,000.00       |
| 22020206                                                    | Sewerage Charges                                      | 11,050.00      | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020209                                                    | Other Utility Charges                                 | 215,000.00     | 25,000.00      | 246,400.00           | 0.00                     | 0.00                            | 246,400.00              | 221,400.00       |
| 220202 - UTILITIES - GENERAL Total                          |                                                       | 226,050.00     | 237,000.00     | 1,446,400.00         | 0.00                     | 0.00                            | 1,446,400.00            | 1,209,400.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables              | 189,500.00     | 389,500.00     | 779,000.00           | 379,000.00               | 0.00                            | 400,000.00              | 389,500.00       |
| 22020302                                                    | Books                                                 | 0.00           | 40,000.00      | 80,000.00            | 68,000.00                | 0.00                            | 12,000.00               | 40,000.00        |
| 22020305                                                    | Printing of Non Security Documents                    | 255,000.00     | 30,000.00      | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 610,000.00       |
| 22020306                                                    | Printing of Security Documents                        | 0.00           | 152,500.00     | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 327,500.00       |
| 22020307                                                    | Drugs/Laboratory/Medical Supplies                     | 25,000.00      | 350,000.00     | 600,000.00           | 213,680.00               | 0.00                            | 386,320.00              | 250,000.00       |
| 22020308                                                    | Field & Camping Materials Supplies                    | 0.00           | 785,000.00     | 908,000.00           | 0.00                     | 0.00                            | 908,000.00              | 123,000.00       |
| 22020309                                                    | UniForms & Other Clothing                             | 0.00           | 0.00           | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 280,000.00       |
| 22020312                                                    | Other Materials and Supplies                          | 22,421,625.00  | 271,700.00     | 516,000.00           | 116,000.00               | 0.00                            | 400,000.00              | 244,300.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 22,891,125.00  | 2,018,700.00   | 4,283,000.00         | 776,680.00               | 0.00                            | 3,506,320.00            | 2,264,300.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 120,000.00     | 1,923,500.00   | 3,293,000.00         | 1,128,200.00             | 0.00                            | 2,164,800.00            | 1,369,500.00     |
| 22020402                                                    | Maintenance of Office Furniture                       | 0.00           | 4,692,000.00   | 4,699,000.00         | (2,901,000.00)           | 0.00                            | 7,600,000.00            | 7,000.00         |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 1,895,060.00   | 1,223,000.00   | 1,488,000.00         | 288,000.00               | 0.00                            | 1,200,000.00            | 265,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 2,015,060.00   | 7,838,500.00   | 9,480,000.00         | (1,484,800.00)           | 0.00                            | 10,964,800.00           | 1,641,500.00     |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 172,866.00     | 367,000.00     | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 113,000.00       |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 2,389,000.00   | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 3,211,000.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 172,866.00     | 2,756,000.00   | 6,080,000.00         | 0.00                     | 0.00                            | 6,080,000.00            | 3,324,000.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                        | 69,290.00      | 87,700.00      | 360,000.00           | 0.00                     | 0.00                            | 360,000.00              | 272,300.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 69,290.00      | 87,700.00      | 360,000.00           | 0.00                     | 0.00                            | 360,000.00              | 272,300.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020703                                                    | Legal Services                                        | 610,000.00     | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 610,000.00     | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 220,000.00     | 1,307,500.00   | 2,000,000.00         | (2,000,000.00)           | 0.00                            | 4,000,000.00            | 692,500.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost                   | 1,400.00       | 690,000.00     | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,310,000.00     |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 99,000.00      | 281,000.00     | 520,000.00           | 80,000.00                | 0.00                            | 440,000.00              | 239,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 320,400.00     | 2,278,500.00   | 6,520,000.00         | (1,920,000.00)           | 0.00                            | 8,440,000.00            | 4,241,500.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 98,441.04      | 460,753.63     | 463,120.00           | 230,800.00               | 0.00                            | 232,320.00              | 2,366.37         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 98,441.04      | 460,753.63     | 463,120.00           | 230,800.00               | 0.00                            | 232,320.00              | 2,366.37         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                                   | 351,000.00     | 155,500.00     | 290,000.00           | 130,000.00               | 0.00                            | 160,000.00              | 134,500.00       |
| 22021003                                                    | Publicity & Advertisements                            | 906,900.00     | 226,350.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 173,650.00       |
| 22021023                                                    | Development Plan Preparation Expenses                 | 249,100.00     | 125,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 35,000.00        |
| 22021025                                                    | Other Miscellaneous Expenses                          | 8,043,700.00   | 4,769,900.00   | 12,600,000.00        | 7,640,000.00             | 0.00                            | 4,960,000.00            | 7,830,100.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                        | Economic Description | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------------|----------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                      |                      | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                        |                      | 9,550,700.00   | 5,276,750.00   | 13,450,000.00        | 7,770,000.00             | 0.00                            | 5,680,000.00            | 8,173,250.00     |
| 2202 - OVERHEAD COST Total                                           |                      | 37,613,232.04  | 23,264,598.63  | 45,945,720.00        | 4,051,480.00             | 0.00                            | 41,894,240.00           | 22,681,121.37    |
| 22 - OTHER RECURRENT COSTS Total                                     |                      | 37,613,232.04  | 23,264,598.63  | 45,945,720.00        | 4,051,480.00             | 0.00                            | 41,894,240.00           | 22,681,121.37    |
| 026500100100 - Ministry of Livestock & Aquaculture Development Total |                      | 636,554,448.39 | 580,566,791.08 | 836,894,700.00       | 250,052,000.00           | 0.00                            | 586,842,700.00          | 256,327,908.92   |
| 026500000000 - Ministry of Livestock & Aquaculture Development Total |                      | 636,554,448.39 | 580,566,791.08 | 836,894,700.00       | 250,052,000.00           | 0.00                            | 586,842,700.00          | 256,327,908.92   |
| 026600000000 - Ministry of Entrepreneurship Development              |                      |                |                |                      |                          |                                 |                         |                  |
| 026600100100 - Ministry of Entrepreneurship Development              |                      |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                  |                      |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                        |                      |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                          |                      |                |                |                      |                          |                                 |                         |                  |
| 21010101 Basic-Salary                                                |                      | 52,994,672.88  | 63,972,062.21  | 64,090,420.00        | 37,527,600.00            | 0.00                            | 26,562,820.00           | 118,357.79       |
| 21010103 Consolidated Revenue Fund Charge - Salaries                 |                      | 4,847,440.63   | 5,816,928.75   | 5,841,800.00         | 5,411,800.00             | 0.00                            | 430,000.00              | 24,871.25        |
| 210101 - SALARIES AND WAGES Total                                    |                      | 57,842,113.51  | 69,788,990.96  | 69,932,220.00        | 42,939,400.00            | 0.00                            | 26,992,820.00           | 143,229.04       |
| 2101 - SALARY Total                                                  |                      | 57,842,113.51  | 69,788,990.96  | 69,932,220.00        | 42,939,400.00            | 0.00                            | 26,992,820.00           | 143,229.04       |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                            |                      |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                  |                      |                |                |                      |                          |                                 |                         |                  |
| 21020102 Housing/Rent Allowance                                      |                      | 12,125,148.69  | 14,636,782.93  | 14,711,020.00        | 13,346,200.00            | 0.00                            | 1,364,820.00            | 74,237.07        |
| 21020103 Transport Allowance                                         |                      | 3,517,731.07   | 4,898,474.76   | 4,916,860.00         | 3,544,300.00             | 0.00                            | 1,372,560.00            | 18,385.24        |
| 21020104 Meal Subsidy                                                |                      | 642,054.77     | 953,882.09     | 955,380.00           | 454,000.00               | 0.00                            | 501,380.00              | 1,497.91         |
| 21020105 Utility Allowance                                           |                      | 1,808,803.27   | 2,704,899.61   | 2,708,800.00         | 1,264,000.00             | 0.00                            | 1,444,800.00            | 3,900.39         |
| 21020106 Entertainment Allowance                                     |                      | 16,982.52      | 26,875.50      | 26,960.00            | 13,200.00                | 0.00                            | 13,760.00               | 84.50            |
| 21020107 Leave Allowance                                             |                      | 5,272,966.00   | 6,336,594.36   | 6,344,840.00         | 3,344,300.00             | 0.00                            | 3,000,540.00            | 8,245.64         |
| 21020108 Domestic Staff Allowance                                    |                      | 498,193.11     | 774,277.50     | 776,140.00           | 402,900.00               | 0.00                            | 373,240.00              | 1,862.50         |
| 21020111 Clinical Allowance                                          |                      | 0.00           | 0.00           | 0.00                 | (559,000.00)             | 0.00                            | 559,000.00              | 0.00             |
| 21020135 Furniture Allowance                                         |                      | 10,441,593.20  | 12,644,479.45  | 12,692,800.00        | 9,932,200.00             | 0.00                            | 2,760,600.00            | 48,320.55        |
| 21020145 Other Allowances and Benefits                               |                      | 5,760,000.00   | 1,150,000.00   | 2,010,000.00         | 1,150,000.00             | 0.00                            | 860,000.00              | 860,000.00       |
| 210201 - ALLOWANCES Total                                            |                      | 40,083,472.63  | 44,126,266.20  | 45,142,800.00        | 32,892,100.00            | 0.00                            | 12,250,700.00           | 1,016,533.80     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total                      |                      | 40,083,472.63  | 44,126,266.20  | 45,142,800.00        | 32,892,100.00            | 0.00                            | 12,250,700.00           | 1,016,533.80     |
| 21 - PERSONNEL COST Total                                            |                      | 97,925,586.14  | 113,915,257.16 | 115,075,020.00       | 75,831,500.00            | 0.00                            | 39,243,520.00           | 1,159,762.84     |
| 22 - OTHER RECURRENT COSTS                                           |                      |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                                 |                      |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                                |                      |                |                |                      |                          |                                 |                         |                  |
| 22020101 Local Travel & Transport: Training                          |                      | 0.00           | 0.00           | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 280,000.00       |
| 22020102 Local Travel & Transport: Others                            |                      | 350,484.37     | 4,028,392.00   | 7,315,000.00         | 6,692,600.00             | 0.00                            | 622,400.00              | 3,286,608.00     |
| 22020103 International Travel & Transport: Training                  |                      | 0.00           | 0.00           | 680,000.00           | 0.00                     | 0.00                            | 680,000.00              | 680,000.00       |
| 22020104 International Travel & Transport: Others                    |                      | 0.00           | 0.00           | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 702,400.00       |
| 22020105 Hotel Accommodation - Local                                 |                      | 0.00           | 85,000.00      | 606,400.00           | 0.00                     | 0.00                            | 606,400.00              | 521,400.00       |
| 22020106 Hotel Accommodation - International                         |                      | 0.00           | 0.00           | 684,000.00           | 0.00                     | 0.00                            | 684,000.00              | 684,000.00       |
| 22020109 Per-Diem/Estacodes                                          |                      | 445,000.00     | 500,000.00     | 1,000,000.00         | 217,600.00               | 0.00                            | 782,400.00              | 500,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                          |                      | 795,484.37     | 4,613,392.00   | 11,267,800.00        | 6,910,200.00             | 0.00                            | 4,357,600.00            | 6,654,408.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | N              | N              | N                    | N                        | N                               | N                       | N                |
| 220202 - UTILITIES - GENERAL                                |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020204                                                    | Satellite Broadcasting Access Charges                 | 55,400.00      | 24,800.00      | 155,200.00           | 0.00                     | 0.00                            | 155,200.00              | 130,400.00       |
| 22020206                                                    | Sewerage Charges                                      | 147,000.00     | 230,000.00     | 230,000.00           | 74,800.00                | 0.00                            | 155,200.00              | 0.00             |
| 220202 - UTILITIES - GENERAL Total                          |                                                       | 202,400.00     | 254,800.00     | 385,200.00           | 74,800.00                | 0.00                            | 310,400.00              | 130,400.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables              | 257,000.00     | 1,292,500.00   | 2,502,000.00         | 1,978,800.00             | 0.00                            | 523,200.00              | 1,209,500.00     |
| 22020305                                                    | Printing of Non Security Documents                    | 0.00           | 0.00           | 352,000.00           | 0.00                     | 0.00                            | 352,000.00              | 352,000.00       |
| 22020306                                                    | Printing of Security Documents                        | 60,000.00      | 0.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 351,200.00       |
| 22020312                                                    | Other Materials and Supplies                          | 50,000.00      | 50,000.00      | 336,000.00           | 0.00                     | 0.00                            | 336,000.00              | 286,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 367,000.00     | 1,342,500.00   | 3,541,200.00         | 1,978,800.00             | 0.00                            | 1,562,400.00            | 2,198,700.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 618,800.00     | 196,000.00     | 1,726,400.00         | 0.00                     | 0.00                            | 1,726,400.00            | 1,530,400.00     |
| 22020402                                                    | Maintenance of Office Furniture                       | 477,000.00     | 832,800.00     | 1,053,600.00         | 0.00                     | 0.00                            | 1,053,600.00            | 220,800.00       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 342,200.00     | 24,000.00      | 960,000.00           | 0.00                     | 0.00                            | 960,000.00              | 936,000.00       |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 963,320.00     | 393,500.00     | 1,053,600.00         | 0.00                     | 0.00                            | 1,053,600.00            | 660,100.00       |
| 22020405                                                    | Maintenance of Plants/Generators                      | 0.00           | 0.00           | 1,040,000.00         | 0.00                     | 0.00                            | 1,040,000.00            | 1,040,000.00     |
| 22020406                                                    | Other Maintenance Services                            | 1,376,000.00   | 306,950.00     | 1,128,000.00         | 0.00                     | 0.00                            | 1,128,000.00            | 821,050.00       |
| 22020408                                                    | Maintenance of Sea Boats                              | 0.00           | 0.00           | 31,200.00            | 0.00                     | 0.00                            | 31,200.00               | 31,200.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 3,777,320.00   | 1,753,250.00   | 6,992,800.00         | 0.00                     | 0.00                            | 6,992,800.00            | 5,239,550.00     |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020503                                                    | Other Trainings                                       | 1,074,000.00   | 680,000.00     | 973,600.00           | 0.00                     | 0.00                            | 973,600.00              | 293,600.00       |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 7,494,700.00   | 28,000,000.00        | 0.00                     | 0.00                            | 28,000,000.00           | 20,505,300.00    |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 1,074,000.00   | 8,174,700.00   | 28,973,600.00        | 0.00                     | 0.00                            | 28,973,600.00           | 20,798,900.00    |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                        | 160,000.00     | 240,000.00     | 240,000.00           | 105,600.00               | 0.00                            | 134,400.00              | 0.00             |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 160,000.00     | 240,000.00     | 240,000.00           | 105,600.00               | 0.00                            | 134,400.00              | 0.00             |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 192,000.00     | 0.00           | 155,200.00           | 0.00                     | 0.00                            | 155,200.00              | 155,200.00       |
| 22020703                                                    | Legal Services                                        | 0.00           | 0.00           | 373,600.00           | 0.00                     | 0.00                            | 373,600.00              | 373,600.00       |
| 22020709                                                    | Other Consulting Services                             | 487,000.00     | 300,000.00     | 600,000.00           | 242,400.00               | 0.00                            | 357,600.00              | 300,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 679,000.00     | 300,000.00     | 1,128,800.00         | 242,400.00               | 0.00                            | 886,400.00              | 828,800.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 540,000.00     | 805,000.00     | 912,800.00           | 0.00                     | 0.00                            | 912,800.00              | 107,800.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost                   | 3,107,000.00   | 1,255,000.00   | 1,480,000.00         | 476,000.00               | 0.00                            | 1,004,000.00            | 225,000.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 60,000.00      | 240,000.00     | 910,400.00           | 0.00                     | 0.00                            | 910,400.00              | 670,400.00       |
| 22020806                                                    | Cooking Gas/Fuel Cost                                 | 0.00           | 0.00           | 75,200.00            | 0.00                     | 0.00                            | 75,200.00               | 75,200.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 3,707,000.00   | 2,300,000.00   | 3,378,400.00         | 476,000.00               | 0.00                            | 2,902,400.00            | 1,078,400.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 852,792.98     | 92,142.16      | 309,600.00           | 0.00                     | 0.00                            | 309,600.00              | 217,457.84       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 852,792.98     | 92,142.16      | 309,600.00           | 0.00                     | 0.00                            | 309,600.00              | 217,457.84       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                 | Economic Description                  | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------|---------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                               |                                       | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021001                                                      | Refreshment & Meals                   | 319,500.00        | 670,000.00        | 1,090,000.00         | 290,000.00               | 0.00                            | 800,000.00              | 420,000.00       |
| 22021002                                                      | Honorarium & Sitting Allowance        | 312,000.00        | 740,000.00        | 772,800.00           | 0.00                     | 0.00                            | 772,800.00              | 32,800.00        |
| 22021003                                                      | Publicity & Advertisements            | 603,000.00        | 120,000.00        | 1,544,800.00         | 0.00                     | 0.00                            | 1,544,800.00            | 1,424,800.00     |
| 22021004                                                      | Medical Expenses-Local                | 972,000.00        | 240,000.00        | 1,544,800.00         | 0.00                     | 0.00                            | 1,544,800.00            | 1,304,800.00     |
| 22021006                                                      | Postages & Courier Services           | 425,000.00        | 360,000.00        | 744,800.00           | 0.00                     | 0.00                            | 744,800.00              | 384,800.00       |
| 22021007                                                      | Welfare Packages                      | 6,028,250.00      | 2,977,000.00      | 5,560,000.00         | 3,628,800.00             | 0.00                            | 1,931,200.00            | 2,583,000.00     |
| 22021023                                                      | Development Plan Preparation Expenses | 0.00              | 45,000.00         | 232,000.00           | 0.00                     | 0.00                            | 232,000.00              | 187,000.00       |
| 22021025                                                      | Other Miscellaneous Expenses          | 1,151,000.00      | 63,222,487.45     | 95,040,000.00        | 92,640,000.00            | 0.00                            | 2,400,000.00            | 31,817,512.55    |
| 22021027                                                      | Daily Rated Allowance                 | 0.00              | 3,682,000.00      | 4,150,000.00         | 550,000.00               | 0.00                            | 3,600,000.00            | 468,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                 |                                       | 9,810,750.00      | 72,056,487.45     | 110,679,200.00       | 97,108,800.00            | 0.00                            | 13,570,400.00           | 38,622,712.55    |
| 2202 - OVERHEAD COST Total                                    |                                       | 21,425,747.35     | 91,127,271.61     | 166,896,600.00       | 106,896,600.00           | 0.00                            | 60,000,000.00           | 75,769,328.39    |
| 22 - OTHER RECURRENT COSTS Total                              |                                       | 21,425,747.35     | 91,127,271.61     | 166,896,600.00       | 106,896,600.00           | 0.00                            | 60,000,000.00           | 75,769,328.39    |
| 026600100100 - Ministry of Entrepreneurship Development Total |                                       | 119,351,333.49    | 205,042,528.77    | 281,971,620.00       | 182,728,100.00           | 0.00                            | 99,243,520.00           | 76,929,091.23    |
| 026600000000 - Ministry of Entrepreneurship Development Total |                                       | 119,351,333.49    | 205,042,528.77    | 281,971,620.00       | 182,728,100.00           | 0.00                            | 99,243,520.00           | 76,929,091.23    |
| 02 - Economic Sector Total                                    |                                       | 24,161,371,247.47 | 41,384,846,353.34 | 51,161,178,848.00    | 13,453,334,280.00        | 0.00                            | 37,707,844,568.00       | 9,776,332,494.66 |
| 03 - Law and Justice Sector                                   |                                       |                   |                   |                      |                          |                                 |                         |                  |
| 031800000000 - Adamawa State Judicial Service Commission      |                                       |                   |                   |                      |                          |                                 |                         |                  |
| 031801100100 - Adamawa State Judicial Service Commission      |                                       |                   |                   |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                           |                                       |                   |                   |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                 |                                       |                   |                   |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                   |                                       |                   |                   |                      |                          |                                 |                         |                  |
| 21010101 Basic-Salary                                         |                                       | 5,305,093.60      | 4,932,114.93      | 11,463,660.00        | 2,480,100.00             | 0.00                            | 8,983,560.00            | 6,531,545.07     |
| 21010103 Consolidated Revenue Fund Charge - Salaries          |                                       | 25,377,233.00     | 16,608,642.68     | 16,656,520.00        | 15,704,500.00            | 0.00                            | 952,020.00              | 47,877.32        |
| 210101 - SALARIES AND WAGES Total                             |                                       | 30,682,326.60     | 21,540,757.61     | 28,120,180.00        | 18,184,600.00            | 0.00                            | 9,935,580.00            | 6,579,422.39     |
| 2101 - SALARY Total                                           |                                       | 30,682,326.60     | 21,540,757.61     | 28,120,180.00        | 18,184,600.00            | 0.00                            | 9,935,580.00            | 6,579,422.39     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                     |                                       |                   |                   |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                           |                                       |                   |                   |                      |                          |                                 |                         |                  |
| 21020102 Housing/Rent Allowance                               |                                       | 5,219,983.41      | 4,842,083.86      | 6,514,940.00         | 2,435,100.00             | 0.00                            | 4,079,840.00            | 1,672,856.14     |
| 21020103 Transport Allowance                                  |                                       | 2,122,034.46      | 1,972,842.49      | 2,704,360.00         | 992,100.00               | 0.00                            | 1,712,260.00            | 731,517.51       |
| 21020104 Meal Subsidy                                         |                                       | 1,591,525.46      | 1,479,631.48      | 2,534,620.00         | 744,100.00               | 0.00                            | 1,790,520.00            | 1,054,988.52     |
| 21020105 Utility Allowance                                    |                                       | 2,073,714.56      | 1,933,971.85      | 4,534,720.00         | 972,600.00               | 0.00                            | 3,562,120.00            | 2,600,748.15     |
| 21020106 Entertainment Allowance                              |                                       | 350,113.20        | 272,257.15        | 851,080.00           | 139,000.00               | 0.00                            | 712,080.00              | 578,822.85       |
| 21020107 Leave Allowance                                      |                                       | 367,644.00        | 335,447.00        | 779,800.00           | 169,200.00               | 0.00                            | 610,600.00              | 444,353.00       |
| 21020108 Domestic Staff Allowance                             |                                       | 3,851,160.92      | 3,564,046.60      | 8,255,500.00         | 1,792,600.00             | 0.00                            | 6,462,900.00            | 4,691,453.40     |
| 21020109 Shift Allowance                                      |                                       | 0.00              | 0.00              | 0.00                 | (1,150,680.00)           | 0.00                            | 1,150,680.00            | 0.00             |
| 21020111 Clinical Allowance                                   |                                       | 0.00              | 0.00              | 0.00                 | (6,939,340.00)           | 0.00                            | 6,939,340.00            | 0.00             |
| 21020112 Harzard Allowance                                    |                                       | 1,528,926.50      | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020117 Outfit Allowance                                     |                                       | 1,548,566.46      | 1,449,447.96      | 1,987,280.00         | 724,800.00               | 0.00                            | 1,262,480.00            | 537,832.04       |
| 21020120 Journal Allowance                                    |                                       | 462,570.72        | 366,652.96        | 461,940.00           | 187,600.00               | 0.00                            | 274,340.00              | 95,287.04        |
| 21020122 Hardship Allowance                                   |                                       | 337,372.80        | 283,187.68        | 659,320.00           | 145,900.00               | 0.00                            | 513,420.00              | 376,132.32       |
| 21020125 Student Nurses Allowance                             |                                       | 0.00              | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020126 Torchlight Allowance                                 |                                       | 51,061.38         | 54,013.08         | 67,520.00            | 27,100.00                | 0.00                            | 40,420.00               | 13,506.92        |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020128                                        | Personal Assistance Allowance                    | 1,312,373.10   | 1,069,157.02   | 2,652,260.00         | 548,700.00               | 0.00                            | 2,103,560.00            | 1,583,102.98     |
| 21020130                                        | Special Allowance                                | 1,591,525.46   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                        | Furniture Allowance                              | 1,913,008.61   | 1,773,434.77   | 4,833,780.00         | 892,400.00               | 0.00                            | 3,941,380.00            | 3,060,345.23     |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance             | 0.00           | 0.00           | 0.00                 | (2,070,880.00)           | 0.00                            | 2,070,880.00            | 0.00             |
| 21020145                                        | Other Allowances and Benefits                    | 1,455,553.00   | 3,696,863.19   | 6,633,740.00         | 1,934,700.00             | 0.00                            | 4,699,040.00            | 2,936,876.81     |
| 210201 - ALLOWANCES Total                       |                                                  | 25,777,134.04  | 23,093,037.09  | 43,470,860.00        | 1,545,000.00             | 0.00                            | 41,925,860.00           | 20,377,822.91    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 25,777,134.04  | 23,093,037.09  | 43,470,860.00        | 1,545,000.00             | 0.00                            | 41,925,860.00           | 20,377,822.91    |
| 21 - PERSONNEL COST Total                       |                                                  | 56,459,460.64  | 44,633,794.70  | 71,591,040.00        | 19,729,600.00            | 0.00                            | 51,861,440.00           | 26,957,245.30    |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020102                                        | Local Travel & Transport: Others                 | 1,880,000.00   | 5,500,000.00   | 5,510,960.00         | 4,000,000.00             | 0.00                            | 1,510,960.00            | 10,960.00        |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 1,880,000.00   | 5,500,000.00   | 5,510,960.00         | 4,000,000.00             | 0.00                            | 1,510,960.00            | 10,960.00        |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020202                                        | Telephone Charges                                | 0.00           | 0.00           | 413,600.00           | 0.00                     | 0.00                            | 413,600.00              | 413,600.00       |
| 22020203                                        | Internet Access Charges                          | 10,000.00      | 4,280,000.00   | 4,913,920.00         | 0.00                     | 0.00                            | 4,913,920.00            | 633,920.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 10,000.00      | 4,280,000.00   | 5,327,520.00         | 0.00                     | 0.00                            | 5,327,520.00            | 1,047,520.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020312                                        | Other Materials and Supplies                     | 2,004,500.00   | 4,790,000.00   | 4,791,520.00         | 150,400.00               | 0.00                            | 4,641,120.00            | 1,520.00         |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 2,004,500.00   | 4,790,000.00   | 4,791,520.00         | 150,400.00               | 0.00                            | 4,641,120.00            | 1,520.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 886,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020404                                        | Maintenance of Office/IT Equipments              | 1,257,400.00   | 5,288,000.00   | 5,306,680.00         | 4,183,800.00             | 0.00                            | 1,122,880.00            | 18,680.00        |
| 22020406                                        | Other Maintenance Services                       | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 2,143,400.00   | 5,288,000.00   | 5,306,680.00         | 4,183,800.00             | 0.00                            | 1,122,880.00            | 18,680.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                        | Motor Vehicle Fuel Cost                          | 316,100.00     | 850,000.00     | 1,176,000.00         | 1,000,000.00             | 0.00                            | 176,000.00              | 326,000.00       |
| 22020802                                        | Other Transport Equipment Fuel Cost              | 230,000.00     | 100,000.00     | 1,654,160.00         | 1,450,000.00             | 0.00                            | 204,160.00              | 1,554,160.00     |
| 22020803                                        | Plant/Generator Fuel Cost                        | 830,000.00     | 5,096,000.00   | 5,101,720.00         | 3,175,400.00             | 0.00                            | 1,926,320.00            | 5,720.00         |
| 220208 - FUEL & LUBRICANTS - GENERAL Total      |                                                  | 1,376,100.00   | 6,046,000.00   | 7,931,880.00         | 5,625,400.00             | 0.00                            | 2,306,480.00            | 1,885,880.00     |
| 220209 - FINANCIAL CHARGES - GENERAL            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                        | Bank Charges (Other Than Interest)               | 44,199.44      | 68,522.51      | 68,600.00            | 49,240.00                | 0.00                            | 19,360.00               | 77.49            |
| 220209 - FINANCIAL CHARGES - GENERAL Total      |                                                  | 44,199.44      | 68,522.51      | 68,600.00            | 49,240.00                | 0.00                            | 19,360.00               | 77.49            |
| 220210 - MISCELLANEOUS EXPENSES GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021025                                        | Other Miscellaneous Expenses                     | 25,752,145.77  | 46,711,000.00  | 46,749,880.00        | 20,919,000.00            | 0.00                            | 25,830,880.00           | 38,880.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total   |                                                  | 25,752,145.77  | 46,711,000.00  | 46,749,880.00        | 20,919,000.00            | 0.00                            | 25,830,880.00           | 38,880.00        |
| 2202 - OVERHEAD COST Total                      |                                                  | 33,210,345.21  | 72,683,522.51  | 75,687,040.00        | 34,927,840.00            | 0.00                            | 40,759,200.00           | 3,003,517.49     |
| 22 - OTHER RECURRENT COSTS Total                |                                                  | 33,210,345.21  | 72,683,522.51  | 75,687,040.00        | 34,927,840.00            | 0.00                            | 40,759,200.00           | 3,003,517.49     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                  | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 031801100100 - Adamawa State Judicial Service Commission Total |                                             | 89,669,805.85  | 117,317,317.21 | 147,278,080.00       | 54,657,440.00            | 0.00                            | 92,620,640.00           | 29,960,762.79    |
|                                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 031805100100 - High Court of Justice                           |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                  |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                       | Basic Salary                                | 67,590,989.79  | 62,499,574.33  | 115,497,260.00       | 31,418,500.00            | 0.00                            | 84,078,760.00           | 52,997,685.67    |
| 21010103                                                       | Consolidated Revenue Fund Charge - Salaries | 0.00           | 0.00           | 0.00                 | (12,760,680.00)          | 0.00                            | 12,760,680.00           | 0.00             |
| 210101 - SALARIES AND WAGES Total                              |                                             | 67,590,989.79  | 62,499,574.33  | 115,497,260.00       | 18,657,820.00            | 0.00                            | 96,839,440.00           | 52,997,685.67    |
|                                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY Total                                            |                                             | 67,590,989.79  | 62,499,574.33  | 115,497,260.00       | 18,657,820.00            | 0.00                            | 96,839,440.00           | 52,997,685.67    |
|                                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                       | Housing/Rent Allowance                      | 66,010,808.92  | 60,772,534.44  | 85,271,980.00        | 30,556,200.00            | 0.00                            | 54,715,780.00           | 24,499,445.56    |
| 21020103                                                       | Transport Allowance                         | 25,663,707.99  | 23,127,999.16  | 45,867,400.00        | 11,652,300.00            | 0.00                            | 34,215,100.00           | 22,739,400.84    |
| 21020104                                                       | Meal Subsidy                                | 19,247,778.47  | 17,345,997.07  | 29,248,580.00        | 8,739,300.00             | 0.00                            | 20,509,280.00           | 11,902,582.93    |
| 21020105                                                       | Utility Allowance                           | 26,389,350.47  | 24,267,765.53  | 48,347,700.00        | 12,201,900.00            | 0.00                            | 36,145,800.00           | 24,079,934.47    |
| 21020106                                                       | Entertainment Allowance                     | 6,542,716.68   | 6,168,850.13   | 15,400,060.00        | 3,105,500.00             | 0.00                            | 12,294,560.00           | 9,231,209.87     |
| 21020107                                                       | Leave Allowance                             | 4,105,996.00   | 3,785,521.00   | 32,004,040.00        | 1,904,900.00             | 0.00                            | 30,099,140.00           | 28,218,519.00    |
| 21020108                                                       | Domestic Staff Allowance                    | 49,609,898.96  | 46,038,989.53  | 70,336,280.00        | 23,128,300.00            | 0.00                            | 47,207,980.00           | 24,297,290.47    |
| 21020109                                                       | Shift Allowance                             | 0.00           | 0.00           | 0.00                 | (12,631,680.00)          | 0.00                            | 12,631,680.00           | 0.00             |
| 21020111                                                       | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (19,038,680.00)          | 0.00                            | 19,038,680.00           | 0.00             |
| 21020112                                                       | Harzard Allowance                           | 18,928,955.00  | 17,040,661.44  | 27,296,460.00        | 8,582,000.00             | 0.00                            | 18,714,460.00           | 10,255,798.56    |
| 21020116                                                       | Robbing Allowanace                          | 0.00           | 0.00           | 0.00                 | (50,310,860.00)          | 0.00                            | 50,310,860.00           | 0.00             |
| 21020117                                                       | Outfit Allowance                            | 15,315,122.81  | 14,321,652.00  | 29,826,900.00        | 7,196,000.00             | 0.00                            | 22,630,900.00           | 15,505,248.00    |
| 21020120                                                       | Journal Allowance                           | 7,902,544.76   | 6,999,839.96   | 11,308,200.00        | 3,542,400.00             | 0.00                            | 7,765,800.00            | 4,308,360.04     |
| 21020122                                                       | Hardship Allowance                          | 6,468,544.31   | 5,415,118.67   | 9,112,700.00         | 2,748,700.00             | 0.00                            | 6,364,000.00            | 3,697,581.33     |
| 21020125                                                       | Student Nurses Allowance                    | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020126                                                       | Torchlight Allowance                        | 433,313.90     | 334,257.12     | 611,180.00           | 174,300.00               | 0.00                            | 436,880.00              | 276,922.88       |
| 21020128                                                       | Personal Assistance Allowance               | 22,518,285.95  | 18,966,404.02  | 31,832,220.00        | 9,633,900.00             | 0.00                            | 22,198,320.00           | 12,865,815.98    |
| 21020130                                                       | Special Allowance                           | 19,247,778.47  | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                                       | Furniture Allowance                         | 23,533,831.69  | 21,139,515.76  | 33,926,360.00        | 10,653,900.00            | 0.00                            | 23,272,460.00           | 12,786,844.24    |
| 21020137                                                       | Driver's Allowance                          | 2,573,732.04   | 3,509,634.60   | 4,070,580.00         | 1,715,900.00             | 0.00                            | 2,354,680.00            | 560,945.40       |
| 21020138                                                       | Admin Allowance                             | 857,910.57     | 1,169,878.05   | 1,270,320.00         | 572,000.00               | 0.00                            | 698,320.00              | 100,441.95       |
| 21020143                                                       | Motor Vehicle/ Maintenance Allowance        | 0.00           | 0.00           | 0.00                 | (10,958,120.00)          | 0.00                            | 10,958,120.00           | 0.00             |
| 21020145                                                       | Other Allowances and Benefits               | 17,790,869.70  | 26,968,292.97  | 73,366,660.00        | 14,455,800.00            | 0.00                            | 58,910,860.00           | 46,398,367.03    |
| 210201 - ALLOWANCES Total                                      |                                             | 333,141,146.69 | 297,372,911.45 | 549,097,620.00       | 57,623,960.00            | 0.00                            | 491,473,660.00          | 251,724,708.55   |
|                                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total                |                                             | 333,141,146.69 | 297,372,911.45 | 549,097,620.00       | 57,623,960.00            | 0.00                            | 491,473,660.00          | 251,724,708.55   |
|                                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST Total                                      |                                             | 400,732,136.48 | 359,872,485.78 | 664,594,880.00       | 76,281,780.00            | 0.00                            | 588,313,100.00          | 304,722,394.22   |
|                                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS                                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                           |                                             |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                          |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                       | Local Travel & Transport: Training          | 20,907,400.00  | 49,971,600.00  | 50,319,400.00        | 35,119,400.00            | 0.00                            | 15,200,000.00           | 347,800.00       |
| 22020102                                                       | Local Travel & Transport: Others            | 37,361,800.00  | 25,395,000.00  | 25,501,000.00        | 10,701,000.00            | 0.00                            | 14,800,000.00           | 106,000.00       |
| 22020103                                                       | International Travel & Transport: Training  | 0.00           | 448,274,800.00 | 452,237,600.00       | 380,237,600.00           | 0.00                            | 72,000,000.00           | 3,962,800.00     |
| 22020104                                                       | International Travel & Transport: Others    | 0.00           | 825,000.00     | 6,400,000.00         | 0.00                     | 0.00                            | 6,400,000.00            | 5,575,000.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020105                                                    | Hotel Accommodation - Local                      | 5,186,000.00   | 0.00           | 4,480,000.00         | 0.00                     | 0.00                            | 4,480,000.00            | 4,480,000.00     |
| 22020109                                                    | Per-Diem/Estacodes                               | 0.00           | 0.00           | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 20,000,000.00    |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                 |                                                  | 63,455,200.00  | 524,466,400.00 | 558,938,000.00       | 426,058,000.00           | 0.00                            | 132,880,000.00          | 34,471,600.00    |
| 220202 - UTILITIES - GENERAL                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020204                                                    | Satellite Broadcasting Access Charges            | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020209                                                    | Other Utility Charges                            | 1,520,000.00   | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 1,520,000.00   | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 25,138,900.00  | 8,283,500.00   | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 11,716,500.00    |
| 22020302                                                    | Books                                            | 939,000.00     | 35,285,000.00  | 35,461,900.00        | 17,861,900.00            | 0.00                            | 17,600,000.00           | 176,900.00       |
| 22020304                                                    | Magazines & Periodicals                          | 0.00           | 0.00           | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 22020305                                                    | Printing of Non Security Documents               | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020306                                                    | Printing of Security Documents                   | 1,605,100.00   | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020307                                                    | Drugs/Laboratory/Medical Supplies                | 1,890,000.00   | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020309                                                    | UniForms & Other Clothing                        | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020312                                                    | Other Materials and Supplies                     | 78,969,500.00  | 41,899,600.00  | 41,978,600.00        | (2,021,400.00)           | 0.00                            | 44,000,000.00           | 79,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 108,542,500.00 | 85,468,100.00  | 102,640,500.00       | 15,840,500.00            | 0.00                            | 86,800,000.00           | 17,172,400.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 22,736,200.00  | 54,068,000.00  | 54,275,500.00        | 34,275,500.00            | 0.00                            | 20,000,000.00           | 207,500.00       |
| 22020402                                                    | Maintenance of Office Furniture                  | 34,440,517.99  | 96,673,500.00  | 97,209,600.00        | 69,209,600.00            | 0.00                            | 28,000,000.00           | 536,100.00       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 13,909,300.00  | 39,870,000.00  | 40,124,700.00        | 25,724,700.00            | 0.00                            | 14,400,000.00           | 254,700.00       |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 8,106,000.00   | 45,053,400.00  | 45,452,000.00        | 40,252,000.00            | 0.00                            | 5,200,000.00            | 398,600.00       |
| 22020405                                                    | Maintenance of Plants/Generators                 | 3,035,500.00   | 4,419,000.00   | 9,600,000.00         | 0.00                     | 0.00                            | 9,600,000.00            | 5,181,000.00     |
| 22020406                                                    | Other Maintenance Services                       | 36,816,140.00  | 18,982,000.00  | 19,091,900.00        | 11,091,900.00            | 0.00                            | 8,000,000.00            | 109,900.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 119,043,657.99 | 259,065,900.00 | 265,753,700.00       | 180,553,700.00           | 0.00                            | 85,200,000.00           | 6,687,800.00     |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 7,760,500.00   | 9,150,000.00   | 9,197,500.00         | 4,797,500.00             | 0.00                            | 4,400,000.00            | 47,500.00        |
| 22020503                                                    | Other Trainings                                  | 15,279,000.00  | 77,705,278.64  | 85,200,000.00        | 0.00                     | 0.00                            | 85,200,000.00           | 7,494,721.36     |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 23,039,500.00  | 86,855,278.64  | 94,397,500.00        | 4,797,500.00             | 0.00                            | 89,600,000.00           | 7,542,221.36     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 1,627,500.00   | 1,448,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 152,000.00       |
| 22020602                                                    | Office Rent                                      | 2,500,000.00   | 0.00           | 4,800,000.00         | 0.00                     | 0.00                            | 4,800,000.00            | 4,800,000.00     |
| 22020603                                                    | Residential Rent                                 | 0.00           | 0.00           | 7,600,000.00         | 0.00                     | 0.00                            | 7,600,000.00            | 7,600,000.00     |
| 22020605                                                    | Cleaning & Fumigation Services                   | 1,529,000.00   | 700,000.00     | 960,000.00           | 0.00                     | 0.00                            | 960,000.00              | 260,000.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 5,656,500.00   | 2,148,000.00   | 14,960,000.00        | 0.00                     | 0.00                            | 14,960,000.00           | 12,812,000.00    |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020709                                                    | Other Consulting Services                        | 25,064,400.00  | 2,613,000.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 1,387,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 25,064,400.00  | 2,613,000.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 1,387,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 710,200.00     | 19,551,750.00  | 22,400,000.00        | 0.00                     | 0.00                            | 22,400,000.00           | 2,848,250.00     |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 330,000.00     | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 8,293,500.00   | 8,065,500.00   | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 1,934,500.00     |
| 22020806                                                    | Cooking Gas/Fuel Cost                            | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                 | Economic Description                        | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------|---------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                               |                                             | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220208 - FUEL & LUBRICANTS - GENERAL Total    |                                             | 9,333,700.00     | 27,617,250.00    | 34,400,000.00        | 0.00                     | 0.00                            | 34,400,000.00           | 6,782,750.00     |
| 220209 - FINANCIAL CHARGES - GENERAL          |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22020901                                      | Bank Charges (Other Than Interest)          | 532,413.39       | 3,835,673.36     | 6,002,200.00         | 2,002,200.00             | 0.00                            | 4,000,000.00            | 2,166,526.64     |
| 220209 - FINANCIAL CHARGES - GENERAL Total    |                                             | 532,413.39       | 3,835,673.36     | 6,002,200.00         | 2,002,200.00             | 0.00                            | 4,000,000.00            | 2,166,526.64     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL       |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22021001                                      | Refreshment & Meals                         | 7,120,000.00     | 4,200,000.00     | 14,800,000.00        | 0.00                     | 0.00                            | 14,800,000.00           | 10,600,000.00    |
| 22021002                                      | Honorarium & Sitting Allowance              | 3,600,000.00     | 5,350,000.00     | 12,400,000.00        | 0.00                     | 0.00                            | 12,400,000.00           | 7,050,000.00     |
| 22021003                                      | Publicity & Advertisements                  | 0.00             | 0.00             | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22021004                                      | Medical Expenses-Local                      | 24,654,500.00    | 20,050,000.00    | 20,050,500.00        | 50,500.00                | 0.00                            | 20,000,000.00           | 500.00           |
| 22021006                                      | Postages & Courier Services                 | 2,000,000.00     | 0.00             | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22021007                                      | Welfare Packages                            | 30,154,100.00    | 31,007,000.00    | 31,093,100.00        | 8,693,100.00             | 0.00                            | 22,400,000.00           | 86,100.00        |
| 22021008                                      | Subscription to Professional Bodies         | 0.00             | 0.00             | 3,600,000.00         | 0.00                     | 0.00                            | 3,600,000.00            | 3,600,000.00     |
| 22021023                                      | Development Plan Preparation Expenses       | 372,000.00       | 0.00             | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021025                                      | Other Miscellaneous Expenses                | 246,962,160.00   | 144,659,290.17   | 145,672,300.00       | 102,312,300.00           | 0.00                            | 43,360,000.00           | 1,013,009.83     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total |                                             | 314,862,760.00   | 205,266,290.17   | 230,815,900.00       | 111,055,900.00           | 0.00                            | 119,760,000.00          | 25,549,609.83    |
| 2202 - OVERHEAD COST Total                    |                                             | 671,050,631.38   | 1,197,335,892.17 | 1,313,107,800.00     | 740,307,800.00           | 0.00                            | 572,800,000.00          | 115,771,907.83   |
| 22 - OTHER RECURRENT COSTS Total              |                                             | 671,050,631.38   | 1,197,335,892.17 | 1,313,107,800.00     | 740,307,800.00           | 0.00                            | 572,800,000.00          | 115,771,907.83   |
| 031805100100 - High Court of Justice Total    |                                             | 1,071,782,767.86 | 1,557,208,377.95 | 1,977,702,680.00     | 816,589,580.00           | 0.00                            | 1,161,113,100.00        | 420,494,302.05   |
| 031805200100 - Customary Court of Appeal      |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                           |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                 |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                   |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21010101                                      | Basic-Salary                                | 12,288,978.77    | 12,037,521.20    | 18,943,720.00        | 6,089,300.00             | 0.00                            | 12,854,420.00           | 6,906,198.80     |
| 21010103                                      | Consolidated Revenue Fund Charge - Salaries | 0.00             | 0.00             | 0.00                 | (249,400.00)             | 0.00                            | 249,400.00              | 0.00             |
| 210101 - SALARIES AND WAGES Total             |                                             | 12,288,978.77    | 12,037,521.20    | 18,943,720.00        | 5,839,900.00             | 0.00                            | 13,103,820.00           | 6,906,198.80     |
| 2101 - SALARY Total                           |                                             | 12,288,978.77    | 12,037,521.20    | 18,943,720.00        | 5,839,900.00             | 0.00                            | 13,103,820.00           | 6,906,198.80     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION     |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                           |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21020102                                      | Housing/Rent Allowance                      | 12,263,037.56    | 12,037,579.22    | 43,546,600.00        | 6,089,300.00             | 0.00                            | 37,457,300.00           | 31,509,020.78    |
| 21020103                                      | Transport Allowance                         | 4,874,018.07     | 4,815,031.47     | 10,238,480.00        | 2,435,700.00             | 0.00                            | 7,802,780.00            | 5,423,448.53     |
| 21020104                                      | Meal Subsidy                                | 3,655,513.10     | 3,611,273.09     | 7,679,100.00         | 1,826,800.00             | 0.00                            | 5,852,300.00            | 4,067,826.91     |
| 21020105                                      | Utility Allowance                           | 4,905,214.82     | 4,815,031.47     | 9,572,840.00         | 2,435,700.00             | 0.00                            | 7,137,140.00            | 4,757,808.53     |
| 21020106                                      | Entertainment Allowance                     | 760,341.24       | 771,169.92       | 1,349,660.00         | 385,600.00               | 0.00                            | 964,060.00              | 578,490.08       |
| 21020107                                      | Leave Allowance                             | 845,844.00       | 823,701.00       | 2,260,160.00         | 418,900.00               | 0.00                            | 1,841,260.00            | 1,436,459.00     |
| 21020108                                      | Domestic Staff Allowance                    | 9,216,777.18     | 9,028,185.44     | 14,109,560.00        | 4,567,000.00             | 0.00                            | 9,542,560.00            | 5,081,374.56     |
| 21020109                                      | Shift Allowance                             | 0.00             | 0.00             | 0.00                 | (3,047,840.00)           | 0.00                            | 3,047,840.00            | 0.00             |
| 21020111                                      | Clinical Allowance                          | 0.00             | 0.00             | 0.00                 | (6,274,560.00)           | 0.00                            | 6,274,560.00            | 0.00             |
| 21020112                                      | Harzard Allowance                           | 3,655,513.10     | 3,611,273.09     | 7,679,100.00         | 1,826,800.00             | 0.00                            | 5,852,300.00            | 4,067,826.91     |
| 21020116                                      | Robbing Allowanace                          | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020117                                      | Outfit Allowance                            | 2,988,762.80     | 2,863,605.04     | 6,881,380.00         | 1,456,500.00             | 0.00                            | 5,424,880.00            | 4,017,774.96     |
| 21020120                                      | Journal Allowance                           | 1,109,314.76     | 1,156,754.52     | 1,617,280.00         | 578,400.00               | 0.00                            | 1,038,880.00            | 460,525.48       |
| 21020122                                      | Hardship Allowance                          | 1,093,716.38     | 1,156,754.52     | 2,063,620.00         | 578,400.00               | 0.00                            | 1,485,220.00            | 906,865.48       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 21020124                                        | Medical Students Allowance                       | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020126                                        | Torchlight Allowance                             | 0.00           | 0.00           | 0.00                 | (3,292,940.00)           | 0.00                            | 3,292,940.00            | 0.00             |
| 21020128                                        | Personal Assistance Allowance                    | 3,645,721.52   | 3,855,848.76   | 4,521,760.00         | 1,928,000.00             | 0.00                            | 2,593,760.00            | 665,911.24       |
| 21020130                                        | Special Allowance                                | 3,655,513.10   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                        | Furniture Allowance                              | 4,447,051.63   | 4,405,944.76   | 6,387,520.00         | 2,227,700.00             | 0.00                            | 4,159,820.00            | 1,981,575.24     |
| 21020137                                        | Driver's Allowance                               | 77,991.88      | 0.00           | 0.00                 | (167,700.00)             | 0.00                            | 167,700.00              | 0.00             |
| 21020138                                        | Admin Allowance                                  | 25,997.29      | 0.00           | 0.00                 | (44,720.00)              | 0.00                            | 44,720.00               | 0.00             |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance             | 0.00           | 0.00           | 0.00                 | (3,137,280.00)           | 0.00                            | 3,137,280.00            | 0.00             |
| 21020145                                        | Other Allowances and Benefits                    | 3,933,092.00   | 5,670,622.09   | 5,687,800.00         | 4,827,800.00             | 0.00                            | 860,000.00              | 17,177.91        |
| 210201 - ALLOWANCES Total                       |                                                  | 61,153,420.43  | 58,622,774.39  | 123,594,860.00       | 15,617,560.00            | 0.00                            | 107,977,300.00          | 64,972,085.61    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 61,153,420.43  | 58,622,774.39  | 123,594,860.00       | 15,617,560.00            | 0.00                            | 107,977,300.00          | 64,972,085.61    |
| 21 - PERSONNEL COST Total                       |                                                  | 73,442,399.20  | 70,660,295.59  | 142,538,580.00       | 21,457,460.00            | 0.00                            | 121,081,120.00          | 71,878,284.41    |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 3,190,000.00   | 11,512,000.00  | 12,512,000.00        | 8,640,400.00             | 0.00                            | 3,871,600.00            | 1,000,000.00     |
| 22020102                                        | Local Travel & Transport: Others                 | 2,232,000.00   | 2,660,000.00   | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 540,000.00       |
| 22020103                                        | International Travel & Transport: Training       | 1,210,000.00   | 3,056,000.00   | 3,059,600.00         | 2,259,600.00             | 0.00                            | 800,000.00              | 3,600.00         |
| 22020104                                        | International Travel & Transport: Others         | 0.00           | 600,000.00     | 606,000.00           | 606,000.00               | 0.00                            | 0.00                    | 6,000.00         |
| 22020105                                        | Hotel Accommodation - Local                      | 1,800,000.00   | 700,000.00     | 705,400.00           | 545,400.00               | 0.00                            | 160,000.00              | 5,400.00         |
| 22020109                                        | Per-Diem/Estacodes                               | 25,000.00      | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 8,457,000.00   | 18,528,000.00  | 20,243,000.00        | 12,051,400.00            | 0.00                            | 8,191,600.00            | 1,715,000.00     |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020202                                        | Telephone Charges                                | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020203                                        | Internet Access Charges                          | 86,000.00      | 18,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 142,000.00       |
| 22020204                                        | Satellite Broadcasting Access Charges            | 240,700.00     | 452,500.00     | 584,800.00           | 216,000.00               | 0.00                            | 368,800.00              | 132,300.00       |
| 22020205                                        | Water Rates                                      | 0.00           | 0.00           | 54,400.00            | 0.00                     | 0.00                            | 54,400.00               | 54,400.00        |
| 22020209                                        | Other Utility Charges                            | 30,000.00      | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 356,700.00     | 470,500.00     | 1,199,200.00         | 216,000.00               | 0.00                            | 983,200.00              | 728,700.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 2,670,500.00   | 6,487,861.36   | 7,850,000.00         | 5,050,000.00             | 0.00                            | 2,800,000.00            | 1,362,138.64     |
| 22020302                                        | Books                                            | 100,000.00     | 77,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 83,000.00        |
| 22020304                                        | Magazines & Periodicals                          | 300,000.00     | 402,500.00     | 570,000.00           | 170,000.00               | 0.00                            | 400,000.00              | 167,500.00       |
| 22020305                                        | Printing of Non Security Documents               | 221,000.00     | 386,400.00     | 387,400.00           | 227,400.00               | 0.00                            | 160,000.00              | 1,000.00         |
| 22020307                                        | Drugs/Laboratory/Medical Supplies                | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020309                                        | UniForms & Other Clothing                        | 110,000.00     | 130,000.00     | 260,000.00           | 100,000.00               | 0.00                            | 160,000.00              | 130,000.00       |
| 22020312                                        | Other Materials and Supplies                     | 2,864,400.00   | 963,900.00     | 964,300.00           | 564,300.00               | 0.00                            | 400,000.00              | 400.00           |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 6,265,900.00   | 8,447,661.36   | 10,191,700.00        | 6,111,700.00             | 0.00                            | 4,080,000.00            | 1,744,038.64     |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 2,775,000.00   | 10,933,500.00  | 10,953,200.00        | 7,753,200.00             | 0.00                            | 3,200,000.00            | 19,700.00        |
| 22020402                                        | Maintenance of Office Furniture                  | 1,787,400.00   | 5,434,600.00   | 5,453,000.00         | 3,853,000.00             | 0.00                            | 1,600,000.00            | 18,400.00        |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 2,813,000.00   | 10,157,600.00  | 12,639,200.00        | 11,303,200.00            | 0.00                            | 1,336,000.00            | 2,481,600.00     |
| 22020404                                        | Maintenance of Office/IT Equipments              | 1,349,600.00   | 1,112,000.00   | 1,116,100.00         | 956,100.00               | 0.00                            | 160,000.00              | 4,100.00         |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020405                                                    | Maintenance of Plants/Generators              | 331,000.00     | 1,221,600.00   | 1,229,300.00         | 1,069,300.00             | 0.00                            | 160,000.00              | 7,700.00         |
| 22020406                                                    | Other Maintenance Services                    | 2,314,000.00   | 3,907,400.00   | 3,918,500.00         | 1,118,500.00             | 0.00                            | 2,800,000.00            | 11,100.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                               | 11,370,000.00  | 32,766,700.00  | 35,309,300.00        | 26,053,300.00            | 0.00                            | 9,256,000.00            | 2,542,600.00     |
| 220205 - TRAINING - GENERAL                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                | 1,077,000.00   | 3,524,000.00   | 3,533,700.00         | 2,333,700.00             | 0.00                            | 1,200,000.00            | 9,700.00         |
| 220205 - TRAINING - GENERAL Total                           |                                               | 1,077,000.00   | 3,524,000.00   | 3,533,700.00         | 2,333,700.00             | 0.00                            | 1,200,000.00            | 9,700.00         |
| 220206 - OTHER SERVICES - GENERAL                           |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                             | 705,000.00     | 1,690,000.00   | 1,850,000.00         | 890,000.00               | 0.00                            | 960,000.00              | 160,000.00       |
| 22020605                                                    | Cleaning & Fumigation Services                | 0.00           | 1,755,000.00   | 3,300,000.00         | 2,180,000.00             | 0.00                            | 1,120,000.00            | 1,545,000.00     |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                               | 705,000.00     | 3,445,000.00   | 5,150,000.00         | 3,070,000.00             | 0.00                            | 2,080,000.00            | 1,705,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                          | 33,500.00      | 900,000.00     | 1,800,000.00         | 1,400,000.00             | 0.00                            | 400,000.00              | 900,000.00       |
| 22020702                                                    | Information Technology/Statistical Consulting | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020703                                                    | Legal Services                                | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020704                                                    | Engineering Services                          | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                               | 33,500.00      | 900,000.00     | 1,800,000.00         | 1,400,000.00             | 0.00                            | 400,000.00              | 900,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                       | 2,039,000.00   | 1,355,900.00   | 1,951,800.00         | 1,551,800.00             | 0.00                            | 400,000.00              | 595,900.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost           | 895,000.00     | 1,801,550.00   | 1,810,500.00         | 1,410,500.00             | 0.00                            | 400,000.00              | 8,950.00         |
| 22020803                                                    | Plant/Generator Fuel Cost                     | 2,443,000.00   | 3,432,900.00   | 6,665,800.00         | 3,065,800.00             | 0.00                            | 3,600,000.00            | 3,232,900.00     |
| 22020806                                                    | Cooking Gas/Fuel Cost                         | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                               | 5,377,000.00   | 6,590,350.00   | 10,428,100.00        | 6,028,100.00             | 0.00                            | 4,400,000.00            | 3,837,750.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)            | 190,174.38     | 523,377.86     | 909,800.00           | 389,800.00               | 0.00                            | 520,000.00              | 386,422.14       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                               | 190,174.38     | 523,377.86     | 909,800.00           | 389,800.00               | 0.00                            | 520,000.00              | 386,422.14       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                           | 1,094,100.00   | 2,150,000.00   | 3,260,000.00         | 2,740,000.00             | 0.00                            | 520,000.00              | 1,110,000.00     |
| 22021002                                                    | Honorarium & Sitting Allowance                | 955,500.00     | 9,508,000.00   | 9,590,100.00         | 8,870,100.00             | 0.00                            | 720,000.00              | 82,100.00        |
| 22021003                                                    | Publicity & Advertisements                    | 133,000.00     | 70,000.00      | 140,000.00           | 100,000.00               | 0.00                            | 40,000.00               | 70,000.00        |
| 22021006                                                    | Postages & Courier Services                   | 202,000.00     | 583,000.00     | 1,016,000.00         | 736,000.00               | 0.00                            | 280,000.00              | 433,000.00       |
| 22021007                                                    | Welfare Packages                              | 1,225,000.00   | 950,000.00     | 1,240,000.00         | 960,000.00               | 0.00                            | 280,000.00              | 290,000.00       |
| 22021008                                                    | Subscription to Professional Bodies           | 0.00           | 450,000.00     | 600,000.00           | 120,000.00               | 0.00                            | 480,000.00              | 150,000.00       |
| 22021019                                                    | Medical Expenses-International                | 2,148,000.00   | 5,244,822.00   | 5,269,300.00         | 2,469,300.00             | 0.00                            | 2,800,000.00            | 24,478.00        |
| 22021023                                                    | Development Plan Preparation Expenses         | 305,000.00     | 1,752,000.00   | 5,200,000.00         | 4,000,000.00             | 0.00                            | 1,200,000.00            | 3,448,000.00     |
| 22021025                                                    | Other Miscellaneous Expenses                  | 16,527,300.00  | 41,364,950.00  | 41,366,500.00        | 22,166,500.00            | 0.00                            | 19,200,000.00           | 1,550.00         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                               | 22,589,900.00  | 62,072,772.00  | 67,681,900.00        | 42,161,900.00            | 0.00                            | 25,520,000.00           | 5,609,128.00     |
| 2202 - OVERHEAD COST Total                                  |                                               | 56,422,174.38  | 137,268,361.22 | 156,446,700.00       | 99,815,900.00            | 0.00                            | 56,630,800.00           | 19,178,338.78    |
| 22 - OTHER RECURRENT COSTS Total                            |                                               | 56,422,174.38  | 137,268,361.22 | 156,446,700.00       | 99,815,900.00            | 0.00                            | 56,630,800.00           | 19,178,338.78    |
| 031805200100 - Customary Court of Appeal Total              |                                               | 129,864,573.58 | 207,928,656.81 | 298,985,280.00       | 121,273,360.00           | 0.00                            | 177,711,920.00          | 91,056,623.19    |
| 031805300100 - Sharia Court of Appeal                       |                                               |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21 - PERSONNEL COST                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                        | Basic-Salary                                | 22,158,958.56  | 18,842,563.96  | 52,113,800.00        | 9,543,800.00             | 0.00                            | 42,570,000.00           | 33,271,236.04    |
| 21010103                                        | Consolidated Revenue Fund Charge - Salaries | 0.00           | 0.00           | 0.00                 | (430,000.00)             | 0.00                            | 430,000.00              | 0.00             |
| 210101 - SALARIES AND WAGES Total               |                                             | 22,158,958.56  | 18,842,563.96  | 52,113,800.00        | 9,113,800.00             | 0.00                            | 43,000,000.00           | 33,271,236.04    |
| 2101 - SALARY Total                             |                                             | 22,158,958.56  | 18,842,563.96  | 52,113,800.00        | 9,113,800.00             | 0.00                            | 43,000,000.00           | 33,271,236.04    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                      | 21,291,249.13  | 18,359,891.51  | 24,067,800.00        | 9,275,800.00             | 0.00                            | 14,792,000.00           | 5,707,908.49     |
| 21020103                                        | Transport Allowance                         | 8,364,431.14   | 7,517,022.39   | 10,011,000.00        | 3,776,000.00             | 0.00                            | 6,235,000.00            | 2,493,977.61     |
| 21020104                                        | Meal Subsidy                                | 6,273,323.05   | 5,621,566.84   | 7,906,000.00         | 2,832,000.00             | 0.00                            | 5,074,000.00            | 2,284,433.16     |
| 21020105                                        | Utility Allowance                           | 8,621,607.31   | 7,423,209.92   | 18,243,700.00        | 3,752,700.00             | 0.00                            | 14,491,000.00           | 10,820,490.08    |
| 21020106                                        | Entertainment Allowance                     | 1,236,145.08   | 665,644.27     | 3,571,900.00         | 346,900.00               | 0.00                            | 3,225,000.00            | 2,906,255.73     |
| 21020107                                        | Leave Allowance                             | 1,548,465.00   | 1,277,565.00   | 4,051,260.00         | 657,700.00               | 0.00                            | 3,393,560.00            | 2,773,695.00     |
| 21020108                                        | Domestic Staff Allowance                    | 15,785,615.98  | 13,446,925.54  | 24,080,900.00        | 6,794,900.00             | 0.00                            | 17,286,000.00           | 10,633,974.46    |
| 21020109                                        | Shift Allowance                             | 0.00           | 0.00           | 0.00                 | (2,707,280.00)           | 0.00                            | 2,707,280.00            | 0.00             |
| 21020111                                        | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (10,903,080.00)          | 0.00                            | 10,903,080.00           | 0.00             |
| 21020112                                        | Harzard Allowance                           | 6,261,244.51   | 5,597,409.76   | 5,608,000.00         | 3,888,000.00             | 0.00                            | 1,720,000.00            | 10,590.24        |
| 21020117                                        | Outfit Allowance                            | 6,222,168.90   | 5,571,934.78   | 5,582,500.00         | 3,905,500.00             | 0.00                            | 1,677,000.00            | 10,565.22        |
| 21020120                                        | Journal Allowance                           | 1,200,927.68   | 846,318.41     | 1,251,600.00         | 408,800.00               | 0.00                            | 842,800.00              | 405,281.59       |
| 21020122                                        | Hardship Allowance                          | 886,361.42     | 794,401.69     | 1,569,000.00         | 365,000.00               | 0.00                            | 1,204,000.00            | 774,598.31       |
| 21020125                                        | Student Nurses Allowance                    | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020126                                        | Torchlight Allowance                        | 333,437.14     | 273,992.85     | 489,300.00           | 145,300.00               | 0.00                            | 344,000.00              | 215,307.15       |
| 21020128                                        | Personal Assistance Allowance               | 2,974,668.68   | 2,688,267.07   | 6,603,200.00         | 1,236,800.00             | 0.00                            | 5,366,400.00            | 3,914,932.93     |
| 21020130                                        | Special Allowance                           | 6,273,323.05   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                        | Furniture Allowance                         | 7,461,569.94   | 6,680,828.47   | 7,401,800.00         | 3,359,800.00             | 0.00                            | 4,042,000.00            | 720,971.53       |
| 21020137                                        | Driver's Allowance                          | 935,902.56     | 77,991.88      | 250,000.00           | 78,000.00                | 0.00                            | 172,000.00              | 172,008.12       |
| 21020138                                        | Admin Allowance                             | 311,967.48     | 25,997.29      | 284,000.00           | 26,000.00                | 0.00                            | 258,000.00              | 258,002.71       |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance        | 0.00           | 0.00           | 0.00                 | (5,454,980.00)           | 0.00                            | 5,454,980.00            | 0.00             |
| 21020145                                        | Other Allowances and Benefits               | 6,518,573.06   | 8,614,265.00   | 35,878,800.00        | 4,729,600.00             | 0.00                            | 31,149,200.00           | 27,264,535.00    |
| 210201 - ALLOWANCES Total                       |                                             | 102,500,981.11 | 85,483,232.67  | 156,850,760.00       | 26,513,460.00            | 0.00                            | 130,337,300.00          | 71,367,527.33    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                             | 102,500,981.11 | 85,483,232.67  | 156,850,760.00       | 26,513,460.00            | 0.00                            | 130,337,300.00          | 71,367,527.33    |
| 21 - PERSONNEL COST Total                       |                                             | 124,659,939.67 | 104,325,796.63 | 208,964,560.00       | 35,627,260.00            | 0.00                            | 173,337,300.00          | 104,638,763.37   |
| 22 - OTHER RECURRENT COSTS                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training          | 4,792,400.00   | 6,178,000.00   | 6,193,800.00         | 3,593,800.00             | 0.00                            | 2,600,000.00            | 15,800.00        |
| 22020102                                        | Local Travel & Transport: Others            | 3,929,000.00   | 10,932,500.00  | 11,040,000.00        | 8,000,000.00             | 0.00                            | 3,040,000.00            | 107,500.00       |
| 22020103                                        | International Travel & Transport: Training  | 0.00           | 2,780,000.00   | 5,640,000.00         | 2,600,000.00             | 0.00                            | 3,040,000.00            | 2,860,000.00     |
| 22020104                                        | International Travel & Transport: Others    | 0.00           | 2,170,000.00   | 4,440,000.00         | 2,200,000.00             | 0.00                            | 2,240,000.00            | 2,270,000.00     |
| 22020105                                        | Hotel Accommodation - Local                 | 0.00           | 4,625,000.00   | 5,000,000.00         | 4,000,000.00             | 0.00                            | 1,000,000.00            | 375,000.00       |
| 22020109                                        | Per-Diem/Estacodes                          | 0.00           | 0.00           | 703,200.00           | 0.00                     | 0.00                            | 703,200.00              | 703,200.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                             | 8,721,400.00   | 26,685,500.00  | 33,017,000.00        | 20,393,800.00            | 0.00                            | 12,623,200.00           | 6,331,500.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 220202 - UTILITIES - GENERAL                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                    | Electricity Charges                              | 0.00           | 630,000.00     | 1,480,000.00         | 0.00                     | 0.00                            | 1,480,000.00            | 850,000.00       |
| 22020203                                                    | Internet Access Charges                          | 0.00           | 300,000.00     | 640,160.00           | 200,000.00               | 0.00                            | 440,160.00              | 340,160.00       |
| 22020209                                                    | Other Utility Charges                            | 0.00           | 768,000.00     | 1,080,160.00         | 0.00                     | 0.00                            | 1,080,160.00            | 312,160.00       |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 0.00           | 1,698,000.00   | 3,200,320.00         | 200,000.00               | 0.00                            | 3,000,320.00            | 1,502,320.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 1,917,921.42   | 2,705,400.00   | 2,706,660.00         | 1,626,500.00             | 0.00                            | 1,080,160.00            | 1,260.00         |
| 22020302                                                    | Books                                            | 2,065,000.00   | 860,500.00     | 1,780,160.00         | 700,000.00               | 0.00                            | 1,080,160.00            | 919,660.00       |
| 22020305                                                    | Printing of Non Security Documents               | 932,500.00     | 718,000.00     | 1,520,000.00         | 1,000,000.00             | 0.00                            | 520,000.00              | 802,000.00       |
| 22020306                                                    | Printing of Security Documents                   | 1,567,400.00   | 1,121,500.00   | 2,300,000.00         | 1,100,000.00             | 0.00                            | 1,200,000.00            | 1,178,500.00     |
| 22020311                                                    | Food Stuff/Catering Materials Supplies           | 600,000.00     | 392,500.00     | 800,000.00           | 400,000.00               | 0.00                            | 400,000.00              | 407,500.00       |
| 22020312                                                    | Other Materials and Supplies                     | 270,000.00     | 3,187,500.00   | 3,200,320.00         | 2,000,000.00             | 0.00                            | 1,200,320.00            | 12,820.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 7,352,821.42   | 8,985,400.00   | 12,307,140.00        | 6,826,500.00             | 0.00                            | 5,480,640.00            | 3,321,740.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 1,870,400.00   | 5,875,000.00   | 7,040,160.00         | 5,000,000.00             | 0.00                            | 2,040,160.00            | 1,165,160.00     |
| 22020402                                                    | Maintenance of Office Furniture                  | 1,860,000.00   | 2,740,000.00   | 5,500,000.00         | 2,700,000.00             | 0.00                            | 2,800,000.00            | 2,760,000.00     |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 1,723,800.00   | 2,605,000.00   | 5,308,000.00         | 2,700,000.00             | 0.00                            | 2,608,000.00            | 2,703,000.00     |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 1,503,600.00   | 450,000.00     | 920,000.00           | 400,000.00               | 0.00                            | 520,000.00              | 470,000.00       |
| 22020405                                                    | Maintenance of Plants/Generators                 | 797,900.00     | 1,770,000.00   | 3,200,000.00         | 1,400,000.00             | 0.00                            | 1,800,000.00            | 1,430,000.00     |
| 22020406                                                    | Other Maintenance Services                       | 1,313,800.00   | 5,117,750.00   | 6,680,000.00         | 5,000,000.00             | 0.00                            | 1,680,000.00            | 1,562,250.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 9,069,500.00   | 18,557,750.00  | 28,648,160.00        | 17,200,000.00            | 0.00                            | 11,448,160.00           | 10,090,410.00    |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 1,174,000.00   | 1,723,480.00   | 3,800,000.00         | 2,000,000.00             | 0.00                            | 1,800,000.00            | 2,076,520.00     |
| 22020502                                                    | International Training                           | 0.00           | 3,983,000.00   | 8,000,000.00         | 4,000,000.00             | 0.00                            | 4,000,000.00            | 4,017,000.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 1,174,000.00   | 5,706,480.00   | 11,800,000.00        | 6,000,000.00             | 0.00                            | 5,800,000.00            | 6,093,520.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                   | 0.00           | 85,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 35,000.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 0.00           | 85,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 35,000.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 0.00           | 470,000.00     | 1,760,000.00         | 0.00                     | 0.00                            | 1,760,000.00            | 1,290,000.00     |
| 22020702                                                    | Information Technology/Statistical Consulting    | 0.00           | 800,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 400,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 0.00           | 1,270,000.00   | 2,960,000.00         | 0.00                     | 0.00                            | 2,960,000.00            | 1,690,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 475,000.00     | 3,026,800.00   | 4,200,000.00         | 3,000,000.00             | 0.00                            | 1,200,000.00            | 1,173,200.00     |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 1,316,300.00   | 1,668,500.00   | 3,000,000.00         | 2,000,000.00             | 0.00                            | 1,000,000.00            | 1,331,500.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 1,791,300.00   | 4,695,300.00   | 7,200,000.00         | 5,000,000.00             | 0.00                            | 2,200,000.00            | 2,504,700.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 147,977.89     | 153,786.59     | 1,880,000.00         | 0.00                     | 0.00                            | 1,880,000.00            | 1,726,213.41     |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 147,977.89     | 153,786.59     | 1,880,000.00         | 0.00                     | 0.00                            | 1,880,000.00            | 1,726,213.41     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                              | 11,207,900.00  | 19,763,860.00  | 19,771,100.00        | 9,731,100.00             | 0.00                            | 10,040,000.00           | 7,240.00         |
| 22021002                                                    | Honorarium & Sitting Allowance                   | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                             | Economic Description                  | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------|---------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                           |                                       | N                | N                | N                    | N                        | N                               | N                       | N                |
| 22021003                                  | Publicity & Advertisements            | 0.00             | 1,236,000.00     | 1,237,800.00         | 477,800.00               | 0.00                            | 760,000.00              | 1,800.00         |
| 22021004                                  | Medical Expenses-Local                | 100,000.00       | 600,000.00       | 1,220,000.00         | 220,000.00               | 0.00                            | 1,000,000.00            | 620,000.00       |
| 22021006                                  | Postages & Courier Services           | 0.00             | 0.00             | 62,560.00            | 0.00                     | 0.00                            | 62,560.00               | 62,560.00        |
| 22021007                                  | Welfare Packages                      | 4,034,600.00     | 6,166,300.00     | 7,080,000.00         | 5,000,000.00             | 0.00                            | 2,080,000.00            | 913,700.00       |
| 22021023                                  | Development Plan Preparation Expenses | 0.00             | 388,000.00       | 1,440,160.00         | 0.00                     | 0.00                            | 1,440,160.00            | 1,052,160.00     |
| 22021025                                  | Other Miscellaneous Expenses          | 12,360,100.00    | 44,510,000.00    | 44,510,900.00        | 25,086,500.00            | 0.00                            | 19,424,400.00           | 900.00           |
| 220210 - MISCELLANEOUS EXPENSES GENERAL   | Total                                 | 27,702,600.00    | 72,664,160.00    | 75,322,520.00        | 40,515,400.00            | 0.00                            | 34,807,120.00           | 2,658,360.00     |
| 2202 - OVERHEAD COST                      | Total                                 | 55,959,599.31    | 140,501,376.59   | 176,455,140.00       | 96,135,700.00            | 0.00                            | 80,319,440.00           | 35,953,763.41    |
| 22 - OTHER RECURRENT COSTS                | Total                                 | 55,959,599.31    | 140,501,376.59   | 176,455,140.00       | 96,135,700.00            | 0.00                            | 80,319,440.00           | 35,953,763.41    |
| 031805300100 - Sharia Court of Appeal     | Total                                 | 180,619,538.98   | 244,827,173.22   | 385,419,700.00       | 131,762,960.00           | 0.00                            | 253,656,740.00          | 140,592,526.78   |
| 031805500100 - Area Courts                |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                       |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                             |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES               |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 21010101                                  | Basic Salary                          | 339,607,020.56   | 330,852,610.33   | 514,889,800.00       | 166,155,500.00           | 0.00                            | 348,734,300.00          | 184,037,189.67   |
| 210101 - SALARIES AND WAGES               | Total                                 | 339,607,020.56   | 330,852,610.33   | 514,889,800.00       | 166,155,500.00           | 0.00                            | 348,734,300.00          | 184,037,189.67   |
| 2101 - SALARY                             | Total                                 | 339,607,020.56   | 330,852,610.33   | 514,889,800.00       | 166,155,500.00           | 0.00                            | 348,734,300.00          | 184,037,189.67   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                       |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 21020102                                  | Housing/Rent Allowance                | 321,626,996.66   | 314,985,909.71   | 315,165,060.00       | 176,308,600.00           | 0.00                            | 138,856,460.00          | 179,150.29       |
| 21020103                                  | Transport Allowance                   | 135,151,613.89   | 131,847,175.24   | 131,860,180.00       | 67,551,100.00            | 0.00                            | 64,309,080.00           | 13,004.76        |
| 21020104                                  | Meal Subsidy                          | 101,363,696.52   | 98,885,368.90    | 107,875,180.00       | 49,680,700.00            | 0.00                            | 58,194,480.00           | 8,989,811.10     |
| 21020105                                  | Utility Allowance                     | 128,534,708.45   | 125,645,987.21   | 201,103,240.00       | 63,117,100.00            | 0.00                            | 137,986,140.00          | 75,457,252.79    |
| 21020106                                  | Entertainment Allowance               | 17,163,054.15    | 17,168,567.79    | 30,639,860.00        | 8,562,800.00             | 0.00                            | 22,077,060.00           | 13,471,292.21    |
| 21020107                                  | Leave Allowance                       | 23,592,825.00    | 22,706,510.00    | 76,698,900.00        | 11,420,600.00            | 0.00                            | 65,278,300.00           | 53,992,390.00    |
| 21020108                                  | Domestic Staff Allowance              | 229,031,231.44   | 225,265,422.57   | 357,520,900.00       | 113,130,400.00           | 0.00                            | 244,390,500.00          | 132,255,477.43   |
| 21020109                                  | Shift Allowance                       | 155,680.68       | 99,665.76        | 24,419,720.00        | 49,900.00                | 0.00                            | 24,369,820.00           | 24,320,054.24    |
| 21020111                                  | Clinical Allowance                    | 0.00             | 0.00             | 0.00                 | (109,964,760.00)         | 0.00                            | 109,964,760.00          | 0.00             |
| 21020112                                  | Harzard Allowance                     | 94,663,007.48    | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020117                                  | Outfit Allowance                      | 121,902,776.71   | 118,674,869.69   | 118,775,500.00       | 69,789,900.00            | 0.00                            | 48,985,600.00           | 100,630.31       |
| 21020118                                  | Siwes Allowance                       | 0.00             | 0.00             | 0.00                 | (129,860.00)             | 0.00                            | 129,860.00              | 0.00             |
| 21020120                                  | Journal Allowance                     | 17,767,332.17    | 17,679,794.65    | 18,018,840.00        | 8,852,100.00             | 0.00                            | 9,166,740.00            | 339,045.35       |
| 21020122                                  | Hardship Allowance                    | 3,947,587.90     | 4,117,487.90     | 9,355,100.00         | 2,062,300.00             | 0.00                            | 7,292,800.00            | 5,237,612.10     |
| 21020125                                  | Student Nurses Allowance              | 0.00             | 0.00             | 0.00                 | (16,011,480.00)          | 0.00                            | 16,011,480.00           | 0.00             |
| 21020126                                  | Torchlight Allowance                  | 9,751,215.68     | 8,779,211.29     | 8,780,140.00         | 4,519,700.00             | 0.00                            | 4,260,440.00            | 928.71           |
| 21020127                                  | UniForm Allowance                     | 0.00             | 0.00             | 0.00                 | (1,214,320.00)           | 0.00                            | 1,214,320.00            | 0.00             |
| 21020128                                  | Personal Assistance Allowance         | 33,214,453.51    | 33,214,392.03    | 91,849,860.00        | 16,680,700.00            | 0.00                            | 75,169,160.00           | 58,635,467.97    |
| 21020130                                  | Special Allowance                     | 101,363,696.52   | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                  | Furniture Allowance                   | 118,870,846.02   | 116,002,748.36   | 184,151,020.00       | 58,279,700.00            | 0.00                            | 125,871,320.00          | 68,148,271.64    |
| 21020143                                  | Motor Vehicle/ Maintenance Allowance  | 0.00             | 0.00             | 0.00                 | (63,803,400.00)          | 0.00                            | 63,803,400.00           | 0.00             |
| 21020145                                  | Other Allowances and Benefits         | 105,347,300.40   | 244,597,058.96   | 481,278,280.00       | 129,140,100.00           | 0.00                            | 352,138,180.00          | 236,681,221.04   |
| 210201 - ALLOWANCES                       | Total                                 | 1,563,448,023.18 | 1,479,670,170.06 | 2,157,491,780.00     | 588,021,880.00           | 0.00                            | 1,569,469,900.00        | 677,821,609.94   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION | Total                                 | 1,563,448,023.18 | 1,479,670,170.06 | 2,157,491,780.00     | 588,021,880.00           | 0.00                            | 1,569,469,900.00        | 677,821,609.94   |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                 | Economic Description                             | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------|--------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                               |                                                  | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21 - PERSONNEL COST Total                     |                                                  | 1,903,055,043.74 | 1,810,522,780.39 | 2,672,381,580.00     | 754,177,380.00           | 0.00                            | 1,918,204,200.00        | 861,858,799.61   |
| 22 - OTHER RECURRENT COSTS                    |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                          |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL         |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020101                                      | Local Travel & Transport: Training               | 838,000.00       | 4,020,000.00     | 4,400,000.00         | 0.00                     | 0.00                            | 4,400,000.00            | 380,000.00       |
| 22020102                                      | Local Travel & Transport: Others                 | 0.00             | 8,920,000.00     | 8,965,200.00         | 4,565,200.00             | 0.00                            | 4,400,000.00            | 45,200.00        |
| 22020104                                      | International Travel & Transport: Others         | 0.00             | 20,600,000.00    | 20,774,000.00        | 17,574,000.00            | 0.00                            | 3,200,000.00            | 174,000.00       |
| 22020105                                      | Hotel Accommodation - Local                      | 0.00             | 0.00             | 2,720,000.00         | 0.00                     | 0.00                            | 2,720,000.00            | 2,720,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total   |                                                  | 838,000.00       | 33,540,000.00    | 36,859,200.00        | 22,139,200.00            | 0.00                            | 14,720,000.00           | 3,319,200.00     |
| 220202 - UTILITIES - GENERAL                  |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020201                                      | Electricity Charges                              | 0.00             | 0.00             | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 560,000.00       |
| 22020204                                      | Satellite Broadcasting Access Charges            | 0.00             | 0.00             | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020209                                      | Other Utility Charges                            | 0.00             | 0.00             | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220202 - UTILITIES - GENERAL Total            |                                                  | 0.00             | 0.00             | 1,360,000.00         | 0.00                     | 0.00                            | 1,360,000.00            | 1,360,000.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL       |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020301                                      | Office Stationeries/Computer Consumables         | 1,174,827.40     | 8,976,000.00     | 9,021,000.00         | 4,541,000.00             | 0.00                            | 4,480,000.00            | 45,000.00        |
| 22020302                                      | Books                                            | 224,000.00       | 540,000.00       | 4,400,000.00         | 0.00                     | 0.00                            | 4,400,000.00            | 3,860,000.00     |
| 22020305                                      | Printing of Non Security Documents               | 0.00             | 0.00             | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020306                                      | Printing of Security Documents                   | 0.00             | 0.00             | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020312                                      | Other Materials and Supplies                     | 5,764,000.00     | 0.00             | 4,640,000.00         | 0.00                     | 0.00                            | 4,640,000.00            | 4,640,000.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total |                                                  | 7,162,827.40     | 9,516,000.00     | 19,261,000.00        | 4,541,000.00             | 0.00                            | 14,720,000.00           | 9,745,000.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL       |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020401                                      | Maintenance of Motor Vehicle/Transport Equipment | 1,552,000.00     | 5,000,000.00     | 10,000,000.00        | 6,960,000.00             | 0.00                            | 3,040,000.00            | 5,000,000.00     |
| 22020402                                      | Maintenance of Office Furniture                  | 2,752,500.00     | 26,079,200.00    | 31,660,000.00        | 11,660,000.00            | 0.00                            | 20,000,000.00           | 5,580,800.00     |
| 22020403                                      | Maintenance of Office Building/Residential Qtrs  | 52,800.00        | 42,858,000.00    | 43,186,600.00        | 35,186,600.00            | 0.00                            | 8,000,000.00            | 328,600.00       |
| 22020404                                      | Maintenance of Office/IT Equipments              | 1,119,000.00     | 8,313,416.50     | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 3,686,583.50     |
| 22020405                                      | Maintenance of Plants/Generators                 | 1,081,000.00     | 21,686,250.00    | 21,828,800.00        | 14,388,800.00            | 0.00                            | 7,440,000.00            | 142,550.00       |
| 22020406                                      | Other Maintenance Services                       | 243,366.39       | 27,968,000.00    | 28,037,700.00        | 14,037,700.00            | 0.00                            | 14,000,000.00           | 69,700.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total |                                                  | 6,800,666.39     | 131,904,866.50   | 146,713,100.00       | 82,233,100.00            | 0.00                            | 64,480,000.00           | 14,808,233.50    |
| 220205 - TRAINING - GENERAL                   |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020501                                      | Local Training                                   | 0.00             | 3,409,000.00     | 3,600,000.00         | 0.00                     | 0.00                            | 3,600,000.00            | 191,000.00       |
| 220205 - TRAINING - GENERAL Total             |                                                  | 0.00             | 3,409,000.00     | 3,600,000.00         | 0.00                     | 0.00                            | 3,600,000.00            | 191,000.00       |
| 220206 - OTHER SERVICES - GENERAL             |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020601                                      | Security Services                                | 0.00             | 0.00             | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020602                                      | Office Rent                                      | 0.00             | 0.00             | 1,280,000.00         | 0.00                     | 0.00                            | 1,280,000.00            | 1,280,000.00     |
| 220206 - OTHER SERVICES - GENERAL Total       |                                                  | 0.00             | 0.00             | 1,680,000.00         | 0.00                     | 0.00                            | 1,680,000.00            | 1,680,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL          |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020801                                      | Motor Vehicle Fuel Cost                          | 505,434.60       | 19,429,000.00    | 19,527,300.00        | 9,927,300.00             | 0.00                            | 9,600,000.00            | 98,300.00        |
| 22020803                                      | Plant/Generator Fuel Cost                        | 1,393,000.00     | 12,480,000.00    | 12,524,800.00        | 4,524,800.00             | 0.00                            | 8,000,000.00            | 44,800.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total    |                                                  | 1,898,434.60     | 31,909,000.00    | 32,052,100.00        | 14,452,100.00            | 0.00                            | 17,600,000.00           | 143,100.00       |
| 220209 - FINANCIAL CHARGES - GENERAL          |                                                  |                  |                  |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                            | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|-------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                 | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020901      | Bank Charges (Other Than Interest)              | 18,211.22        | 163,051.18       | 784,000.00           | 0.00                     | 0.00                            | 784,000.00              | 620,948.82       |
| 220209        | FINANCIAL CHARGES - GENERAL Total               | 18,211.22        | 163,051.18       | 784,000.00           | 0.00                     | 0.00                            | 784,000.00              | 620,948.82       |
| 220210        | MISCELLANEOUS EXPENSES GENERAL                  |                  |                  |                      |                          |                                 |                         |                  |
| 22021001      | Refreshment & Meals                             | 0.00             | 0.00             | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22021002      | Honorarium & Sitting Allowance                  | 0.00             | 1,130,000.00     | 1,280,000.00         | 0.00                     | 0.00                            | 1,280,000.00            | 150,000.00       |
| 22021004      | Medical Expenses-Local                          | 0.00             | 7,708,000.00     | 7,719,500.00         | 1,159,500.00             | 0.00                            | 6,560,000.00            | 11,500.00        |
| 22021006      | Postages & Courier Services                     | 0.00             | 0.00             | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22021007      | Welfare Packages                                | 0.00             | 14,785,000.00    | 14,916,900.00        | 13,316,900.00            | 0.00                            | 1,600,000.00            | 131,900.00       |
| 22021008      | Subscription to Professional Bodies             | 0.00             | 0.00             | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22021023      | Development Plan Preparation Expenses           | 0.00             | 0.00             | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22021025      | Other Miscellaneous Expenses                    | 1,380,000.00     | 21,564,000.00    | 21,709,000.00        | 17,853,000.00            | 0.00                            | 3,856,000.00            | 145,000.00       |
| 220210        | MISCELLANEOUS EXPENSES GENERAL Total            | 1,380,000.00     | 45,187,000.00    | 49,945,400.00        | 32,329,400.00            | 0.00                            | 17,616,000.00           | 4,758,400.00     |
| 2202          | OVERHEAD COST Total                             | 18,098,139.61    | 255,628,917.68   | 292,254,800.00       | 155,694,800.00           | 0.00                            | 136,560,000.00          | 36,625,882.32    |
| 22            | OTHER RECURRENT COSTS Total                     | 18,098,139.61    | 255,628,917.68   | 292,254,800.00       | 155,694,800.00           | 0.00                            | 136,560,000.00          | 36,625,882.32    |
| 031805500100  | Area Courts Total                               | 1,921,153,183.35 | 2,066,151,698.07 | 2,964,636,380.00     | 909,872,180.00           | 0.00                            | 2,054,764,200.00        | 898,484,681.93   |
| 031800000000  | Adamawa State Judicial Service Commission Total | 3,393,089,869.62 | 4,193,433,223.26 | 5,774,022,120.00     | 2,034,155,520.00         | 0.00                            | 3,739,866,600.00        | 1,580,588,896.74 |
| 032600000000  | Ministry of Justice                             |                  |                  |                      |                          |                                 |                         |                  |
| 032600100100  | Ministry of Justice                             |                  |                  |                      |                          |                                 |                         |                  |
| 21            | PERSONNEL COST                                  |                  |                  |                      |                          |                                 |                         |                  |
| 2101          | SALARY                                          |                  |                  |                      |                          |                                 |                         |                  |
| 210101        | SALARIES AND WAGES                              |                  |                  |                      |                          |                                 |                         |                  |
| 21010101      | Basic-Salary                                    | 30,323,234.10    | 31,119,088.09    | 54,985,080.00        | 15,422,500.00            | 0.00                            | 39,562,580.00           | 23,865,991.91    |
| 21010103      | Consolidated Revenue Fund Charge - Salaries     | 10,670,525.52    | 8,002,894.14     | 12,302,160.00        | 5,335,300.00             | 0.00                            | 6,966,860.00            | 4,299,265.86     |
| 210101        | SALARIES AND WAGES Total                        | 40,993,759.62    | 39,121,982.23    | 67,287,240.00        | 20,757,800.00            | 0.00                            | 46,529,440.00           | 28,165,257.77    |
| 2101          | SALARY Total                                    | 40,993,759.62    | 39,121,982.23    | 67,287,240.00        | 20,757,800.00            | 0.00                            | 46,529,440.00           | 28,165,257.77    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION              |                  |                  |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                      |                  |                  |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                          | 29,986,945.83    | 30,873,346.10    | 54,835,580.00        | 15,273,000.00            | 0.00                            | 39,562,580.00           | 23,962,233.90    |
| 21020103      | Transport Allowance                             | 11,493,908.26    | 12,440,323.87    | 18,825,740.00        | 6,150,200.00             | 0.00                            | 12,675,540.00           | 6,385,416.13     |
| 21020104      | Meal Subsidy                                    | 8,620,428.03     | 9,307,454.64     | 14,119,140.00        | 4,612,700.00             | 0.00                            | 9,506,440.00            | 4,811,685.36     |
| 21020105      | Utility Allowance                               | 11,893,769.11    | 12,379,640.43    | 19,271,360.00        | 6,129,700.00             | 0.00                            | 13,141,660.00           | 6,891,719.57     |
| 21020106      | Entertainment Allowance                         | 5,585,350.70     | 5,428,382.95     | 9,042,440.00         | 2,666,400.00             | 0.00                            | 6,376,040.00            | 3,614,057.05     |
| 21020107      | Leave Allowance                                 | 410,460.00       | 395,718.00       | 997,640.00           | 198,700.00               | 0.00                            | 798,940.00              | 601,922.00       |
| 21020108      | Domestic Staff Allowance                        | 22,308,658.86    | 23,041,383.30    | 36,677,480.00        | 11,378,000.00            | 0.00                            | 25,299,480.00           | 13,636,096.70    |
| 21020109      | Shift Allowance                                 | 0.00             | 0.00             | 0.00                 | (21,012,380.00)          | 0.00                            | 21,012,380.00           | 0.00             |
| 21020110      | Call Duty Allowance                             | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111      | Clinical Allowance                              | 0.00             | 0.00             | 0.00                 | (13,103,820.00)          | 0.00                            | 13,103,820.00           | 0.00             |
| 21020112      | Harzard Allowance                               | 8,620,428.03     | 9,307,454.64     | 17,716,520.00        | 4,612,700.00             | 0.00                            | 13,103,820.00           | 8,409,065.36     |
| 21020117      | Outfit Allowance                                | 1,808,878.53     | 1,343,878.48     | 3,523,320.00         | 705,100.00               | 0.00                            | 2,818,220.00            | 2,179,441.52     |
| 21020120      | Journal Allowance                               | 7,369,408.03     | 8,142,572.66     | 16,112,700.00        | 3,999,600.00             | 0.00                            | 12,113,100.00           | 7,970,127.34     |
| 21020122      | Hardship Allowance                              | 7,369,408.03     | 8,142,572.66     | 16,112,700.00        | 3,999,600.00             | 0.00                            | 12,113,100.00           | 7,970,127.34     |
| 21020123      | Responsibility Allowance                        | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020124                                        | Medical Students Allowance                       | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020125                                        | Student Nurses Allowance                         | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020126                                        | Torchlight Allowance                             | 145,239.48     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020128                                        | Personal Assistance Allowance                    | 24,938,258.90  | 27,141,909.94  | 27,263,960.00        | 25,650,600.00            | 0.00                            | 1,613,360.00            | 122,050.06       |
| 21020129                                        | Newspapers Allowance                             | 0.00           | 0.00           | 0.00                 | (1,164,440.00)           | 0.00                            | 1,164,440.00            | 0.00             |
| 21020130                                        | Special Allowance                                | 8,993,989.80   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                        | Furniture Allowance                              | 11,285,403.90  | 12,215,793.35  | 15,012,640.00        | 6,048,000.00             | 0.00                            | 8,964,640.00            | 2,796,846.65     |
| 21020137                                        | Driver's Allowance                               | 0.00           | 0.00           | 0.00                 | (172,000.00)             | 0.00                            | 172,000.00              | 0.00             |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance             | 1,120,681.15   | 0.00           | 0.00                 | (7,371,920.00)           | 0.00                            | 7,371,920.00            | 0.00             |
| 21020145                                        | Other Allowances and Benefits                    | 9,939,780.00   | 16,124,922.70  | 66,184,780.00        | 8,454,700.00             | 0.00                            | 57,730,080.00           | 50,059,857.30    |
| 210201 - ALLOWANCES Total                       |                                                  | 171,890,996.64 | 176,285,353.72 | 315,696,000.00       | 57,054,440.00            | 0.00                            | 258,641,560.00          | 139,410,646.28   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 171,890,996.64 | 176,285,353.72 | 315,696,000.00       | 57,054,440.00            | 0.00                            | 258,641,560.00          | 139,410,646.28   |
| 21 - PERSONNEL COST Total                       |                                                  | 212,884,756.26 | 215,407,335.95 | 382,983,240.00       | 77,812,240.00            | 0.00                            | 305,171,000.00          | 167,575,904.05   |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 17,221,000.00  | 21,582,400.00  | 21,654,300.00        | 7,254,300.00             | 0.00                            | 14,400,000.00           | 71,900.00        |
| 22020102                                        | Local Travel & Transport: Others                 | 10,116,400.00  | 22,037,300.00  | 22,096,200.00        | 6,096,200.00             | 0.00                            | 16,000,000.00           | 58,900.00        |
| 22020103                                        | International Travel & Transport: Training       | 0.00           | 970,000.00     | 3,600,000.00         | 0.00                     | 0.00                            | 3,600,000.00            | 2,630,000.00     |
| 22020104                                        | International Travel & Transport: Others         | 0.00           | 738,350.00     | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,261,650.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 27,337,400.00  | 45,328,050.00  | 51,350,500.00        | 13,350,500.00            | 0.00                            | 38,000,000.00           | 6,022,450.00     |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020203                                        | Internet Access Charges                          | 0.00           | 275,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 525,000.00       |
| 22020205                                        | Water Rates                                      | 0.00           | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 0.00           | 275,000.00     | 1,120,000.00         | 0.00                     | 0.00                            | 1,120,000.00            | 845,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 1,653,100.00   | 1,877,750.00   | 2,850,000.00         | 450,000.00               | 0.00                            | 2,400,000.00            | 972,250.00       |
| 22020302                                        | Books                                            | 514,000.00     | 274,500.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 925,500.00       |
| 22020305                                        | Printing of Non Security Documents               | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020306                                        | Printing of Security Documents                   | 0.00           | 309,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 491,000.00       |
| 22020312                                        | Other Materials and Supplies                     | 1,273,000.00   | 2,226,900.00   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 173,100.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 3,440,100.00   | 4,688,150.00   | 7,650,000.00         | 450,000.00               | 0.00                            | 7,200,000.00            | 2,961,850.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 1,425,700.00   | 4,121,250.00   | 23,200,000.00        | 20,000,000.00            | 0.00                            | 3,200,000.00            | 19,078,750.00    |
| 22020402                                        | Maintenance of Office Furniture                  | 54,500.00      | 1,279,500.00   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 1,120,500.00     |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 6,783,700.00   | 51,779,400.00  | 51,837,200.00        | 35,837,200.00            | 0.00                            | 16,000,000.00           | 57,800.00        |
| 22020404                                        | Maintenance of Office/IT Equipments              | 2,115,400.00   | 2,430,700.00   | 5,200,000.00         | 2,000,000.00             | 0.00                            | 3,200,000.00            | 2,769,300.00     |
| 22020405                                        | Maintenance of Plants/Generators                 | 3,166,500.00   | 5,606,200.00   | 5,618,300.00         | 3,218,300.00             | 0.00                            | 2,400,000.00            | 12,100.00        |
| 22020406                                        | Other Maintenance Services                       | 903,550.00     | 883,300.00     | 1,290,000.00         | 90,000.00                | 0.00                            | 1,200,000.00            | 406,700.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 14,449,350.00  | 66,100,350.00  | 89,545,500.00        | 61,145,500.00            | 0.00                            | 28,400,000.00           | 23,445,150.00    |
| 220205 - TRAINING - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                        | Local Training                                   | 14,458,161.25  | 14,299,800.00  | 14,370,800.00        | 7,170,800.00             | 0.00                            | 7,200,000.00            | 71,000.00        |
| 22020502                                        | International Training                           | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                          | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-----------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                               | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020503                                                    | Other Trainings                               | 0.00             | 1,314,400.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 285,600.00       |
| 220205 - TRAINING - GENERAL Total                           |                                               | 14,458,161.25    | 15,614,200.00    | 19,970,800.00        | 7,170,800.00             | 0.00                            | 12,800,000.00           | 4,356,600.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                             | 0.00             | 292,000.00       | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 908,000.00       |
| 22020605                                                    | Cleaning & Fumigation Services                | 1,050,400.00     | 921,600.00       | 1,600,000.00         | 400,000.00               | 0.00                            | 1,200,000.00            | 678,400.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                               | 1,050,400.00     | 1,213,600.00     | 2,800,000.00         | 400,000.00               | 0.00                            | 2,400,000.00            | 1,586,400.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                          | 250,000.00       | 765,000.00       | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 35,000.00        |
| 22020702                                                    | InFormation Technology/Statistical Consulting | 658,800.00       | 180,000.00       | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 620,000.00       |
| 22020703                                                    | Legal Services                                | 188,478,808.54   | 1,036,700,050.65 | 1,037,467,100.00     | 877,467,100.00           | 0.00                            | 160,000,000.00          | 767,049.35       |
| 22020709                                                    | Other Consulting Services                     | 128,696,440.00   | 231,436,393.91   | 300,000,000.00       | 60,000,000.00            | 0.00                            | 240,000,000.00          | 68,563,606.09    |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                               | 318,084,048.54   | 1,269,081,444.56 | 1,339,067,100.00     | 937,467,100.00           | 0.00                            | 401,600,000.00          | 69,985,655.44    |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                       | 678,100.00       | 755,700.00       | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 844,300.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost           | 0.00             | 273,600.00       | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 526,400.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                     | 179,500.00       | 450,000.00       | 5,400,000.00         | 3,000,000.00             | 0.00                            | 2,400,000.00            | 4,950,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                               | 857,600.00       | 1,479,300.00     | 7,800,000.00         | 3,000,000.00             | 0.00                            | 4,800,000.00            | 6,320,700.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)            | 509,432.95       | 672,239.35       | 899,000.00           | 99,000.00                | 0.00                            | 800,000.00              | 226,760.65       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                               | 509,432.95       | 672,239.35       | 899,000.00           | 99,000.00                | 0.00                            | 800,000.00              | 226,760.65       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                           | 1,956,250.00     | 36,993,557.80    | 37,151,500.00        | 35,951,500.00            | 0.00                            | 1,200,000.00            | 157,942.20       |
| 22021002                                                    | Honorarium & Sitting Allowance                | 3,600,000.00     | 30,000,000.00    | 30,130,000.00        | 22,130,000.00            | 0.00                            | 8,000,000.00            | 130,000.00       |
| 22021003                                                    | Publicity & Advertisements                    | 0.00             | 500,000.00       | 1,000,000.00         | 200,000.00               | 0.00                            | 800,000.00              | 500,000.00       |
| 22021006                                                    | Postages & Courier Services                   | 0.00             | 30,000.00        | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 770,000.00       |
| 22021007                                                    | Welfare Packages                              | 7,550,500.00     | 7,380,000.00     | 13,600,000.00        | 0.00                     | 0.00                            | 13,600,000.00           | 6,220,000.00     |
| 22021008                                                    | Subscription to Professional Bodies           | 0.00             | 769,000.00       | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 2,431,000.00     |
| 22021020                                                    | Foreign Scholarship Scheme                    | 0.00             | 0.00             | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 8,000,000.00     |
| 22021023                                                    | Development Plan Preparation Expenses         | 1,250,000.00     | 1,150,000.00     | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 1,250,000.00     |
| 22021025                                                    | Other Miscellaneous Expenses                  | 33,790,641.04    | 74,755,380.63    | 75,083,000.00        | 43,083,000.00            | 0.00                            | 32,000,000.00           | 327,619.37       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                               | 48,147,391.04    | 151,577,938.43   | 171,364,500.00       | 101,364,500.00           | 0.00                            | 70,000,000.00           | 19,786,561.57    |
| 2202 - OVERHEAD COST Total                                  |                                               | 428,333,883.78   | 1,556,030,272.34 | 1,691,567,400.00     | 1,124,447,400.00         | 0.00                            | 567,120,000.00          | 135,537,127.66   |
| 22 - OTHER RECURRENT COSTS Total                            |                                               | 428,333,883.78   | 1,556,030,272.34 | 1,691,567,400.00     | 1,124,447,400.00         | 0.00                            | 567,120,000.00          | 135,537,127.66   |
| 032600100100 - Ministry of Justice Total                    |                                               | 641,218,640.04   | 1,771,437,608.29 | 2,074,550,640.00     | 1,202,259,640.00         | 0.00                            | 872,291,000.00          | 303,113,031.71   |
| 032600000000 - Ministry of Justice Total                    |                                               | 641,218,640.04   | 1,771,437,608.29 | 2,074,550,640.00     | 1,202,259,640.00         | 0.00                            | 872,291,000.00          | 303,113,031.71   |
| 03 - Law and Justice Sector Total                           |                                               | 4,034,308,509.66 | 5,964,870,831.55 | 7,848,572,760.00     | 3,236,415,160.00         | 0.00                            | 4,612,157,600.00        | 1,883,701,928.45 |
| 05 - Social Sector                                          |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 051300000000 - Ministry of Youth & Sports Development       |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 051300100100 - Ministry of Youth and Sports Development     |                                               |                  |                  |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21 - PERSONNEL COST                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                        | Basic-Salary                                | 13,959,015.69  | 15,257,513.17  | 17,338,300.00        | 6,294,000.00             | 0.00                            | 11,044,300.00           | 2,080,786.83     |
| 21010103                                        | Consolidated Revenue Fund Charge - Salaries | 4,847,440.63   | 5,816,928.75   | 5,841,800.00         | 5,411,800.00             | 0.00                            | 430,000.00              | 24,871.25        |
| 210101 - SALARIES AND WAGES Total               |                                             | 18,806,456.32  | 21,074,441.92  | 23,180,100.00        | 11,705,800.00            | 0.00                            | 11,474,300.00           | 2,105,658.08     |
| 2101 - SALARY Total                             |                                             | 18,806,456.32  | 21,074,441.92  | 23,180,100.00        | 11,705,800.00            | 0.00                            | 11,474,300.00           | 2,105,658.08     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                      | 3,193,808.71   | 3,490,909.97   | 3,999,460.00         | 1,440,100.00             | 0.00                            | 2,559,360.00            | 508,550.03       |
| 21020103                                        | Transport Allowance                         | 995,310.51     | 1,263,451.67   | 1,310,820.00         | 453,400.00               | 0.00                            | 857,420.00              | 47,368.33        |
| 21020104                                        | Meal Subsidy                                | 190,468.98     | 255,680.91     | 255,720.00           | 90,600.00                | 0.00                            | 165,120.00              | 39.09            |
| 21020105                                        | Utility Allowance                           | 501,037.03     | 669,188.14     | 669,300.00           | 230,700.00               | 0.00                            | 438,600.00              | 111.86           |
| 21020106                                        | Entertainment Allowance                     | 995.03         | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020107                                        | Leave Allowance                             | 1,338,521.00   | 1,484,329.89   | 1,720,660.00         | 601,800.00               | 0.00                            | 1,118,860.00            | 236,330.11       |
| 21020108                                        | Domestic Staff Allowance                    | 36,138.36      | 0.00           | 0.00                 | (430,000.00)             | 0.00                            | 430,000.00              | 0.00             |
| 21020111                                        | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (168,560.00)             | 0.00                            | 168,560.00              | 0.00             |
| 21020135                                        | Furniture Allowance                         | 2,493,984.52   | 2,674,561.51   | 3,233,240.00         | 1,109,900.00             | 0.00                            | 2,123,340.00            | 558,678.49       |
| 21020145                                        | Other Allowances and Benefits               | 1,480,000.00   | 290,000.00     | 2,010,000.00         | 290,000.00               | 0.00                            | 1,720,000.00            | 1,720,000.00     |
| 210201 - ALLOWANCES Total                       |                                             | 10,230,264.14  | 10,128,122.09  | 13,199,200.00        | 3,617,940.00             | 0.00                            | 9,581,260.00            | 3,071,077.91     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                             | 10,230,264.14  | 10,128,122.09  | 13,199,200.00        | 3,617,940.00             | 0.00                            | 9,581,260.00            | 3,071,077.91     |
| 21 - PERSONNEL COST Total                       |                                             | 29,036,720.46  | 31,202,564.01  | 36,379,300.00        | 15,323,740.00            | 0.00                            | 21,055,560.00           | 5,176,735.99     |
| 22 - OTHER RECURRENT COSTS                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training          | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22020102                                        | Local Travel & Transport: Others            | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                             | 0.00           | 0.00           | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 3,200,000.00     |
| 220202 - UTILITIES - GENERAL                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020204                                        | Satellite Broadcasting Access Charges       | 0.00           | 0.00           | 180,000.00           | 0.00                     | 0.00                            | 180,000.00              | 180,000.00       |
| 220202 - UTILITIES - GENERAL Total              |                                             | 0.00           | 0.00           | 180,000.00           | 0.00                     | 0.00                            | 180,000.00              | 180,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables    | 19,600.00      | 245,510.00     | 306,400.00           | 60,000.00                | 0.00                            | 246,400.00              | 60,890.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                             | 19,600.00      | 245,510.00     | 306,400.00           | 60,000.00                | 0.00                            | 246,400.00              | 60,890.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020402                                        | Maintenance of Office Furniture             | 0.00           | 36,820.00      | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 139,180.00       |
| 22020405                                        | Maintenance of Plants/Generators            | 0.00           | 37,800.00      | 84,800.00            | 0.00                     | 0.00                            | 84,800.00               | 47,000.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                             | 0.00           | 74,620.00      | 260,800.00           | 0.00                     | 0.00                            | 260,800.00              | 186,180.00       |
| 220205 - TRAINING - GENERAL                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020501                                        | Local Training                              | 2,510,200.00   | 0.00           | 17,940,000.00        | (2,060,000.00)           | 0.00                            | 20,000,000.00           | 17,940,000.00    |
| 220205 - TRAINING - GENERAL Total               |                                             | 2,510,200.00   | 0.00           | 17,940,000.00        | (2,060,000.00)           | 0.00                            | 20,000,000.00           | 17,940,000.00    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                 | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                               |                                             | N              | N              | N                    | N                        | N                               | N                       | N                |
| 220206 - OTHER SERVICES - GENERAL                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                      | Cleaning & Fumigation Services              | 15,000.00      | 78,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 2,000.00         |
| 220206 - OTHER SERVICES - GENERAL Total                       |                                             | 15,000.00      | 78,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 2,000.00         |
| 220208 - FUEL & LUBRICANTS - GENERAL                          |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                      | Motor Vehicle Fuel Cost                     | 1,245,000.00   | 165,000.00     | 165,100.00           | 5,100.00                 | 0.00                            | 160,000.00              | 100.00           |
| 22020803                                                      | Plant/Generator Fuel Cost                   | 5,000.00       | 14,200.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 145,800.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                    |                                             | 1,250,000.00   | 179,200.00     | 325,100.00           | 5,100.00                 | 0.00                            | 320,000.00              | 145,900.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                          |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                      | Bank Charges (Other Than Interest)          | 63,981.35      | 18,510.90      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 61,489.10        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                    |                                             | 63,981.35      | 18,510.90      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 61,489.10        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                      | Refreshment & Meals                         | 65,000.00      | 37,250.00      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 2,750.00         |
| 22021002                                                      | Honorarium & Sitting Allowance              | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021003                                                      | Publicity & Advertisements                  | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021006                                                      | Postages & Courier Services                 | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021007                                                      | Welfare Packages                            | 37,543,500.00  | 12,410,160.00  | 62,920,000.00        | (27,000,000.00)          | 0.00                            | 89,920,000.00           | 50,509,840.00    |
| 22021008                                                      | Subscription to Professional Bodies         | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021009                                                      | Sporting Activities                         | 0.00           | 50,000.00      | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | 15,950,000.00    |
| 22021023                                                      | Development Plan Preparation Expenses       | 100,000.00     | 80,000.00      | 27,200,000.00        | 27,000,000.00            | 0.00                            | 200,000.00              | 27,120,000.00    |
| 22021025                                                      | Other Miscellaneous Expenses                | 3,688,400.00   | 2,106,500.00   | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 9,893,500.00     |
| 22021027                                                      | Daily Rated Allowance                       | 9,630,000.00   | 1,931,260.00   | 3,600,000.00         | 2,000,000.00             | 0.00                            | 1,600,000.00            | 1,668,740.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                 |                                             | 51,026,900.00  | 16,615,170.00  | 121,880,000.00       | 2,000,000.00             | 0.00                            | 119,880,000.00          | 105,264,830.00   |
| 2202 - OVERHEAD COST Total                                    |                                             | 54,885,681.35  | 17,211,010.90  | 144,252,300.00       | 5,100.00                 | 0.00                            | 144,247,200.00          | 127,041,289.10   |
| 22 - OTHER RECURRENT COSTS Total                              |                                             | 54,885,681.35  | 17,211,010.90  | 144,252,300.00       | 5,100.00                 | 0.00                            | 144,247,200.00          | 127,041,289.10   |
| 051300100100 - Ministry of Youth and Sports Development Total |                                             | 83,922,401.81  | 48,413,574.91  | 180,631,600.00       | 15,328,840.00            | 0.00                            | 165,302,760.00          | 132,218,025.09   |
| 051305100100 - Sports Council                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                           |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                      | Basic Salary                                | 29,095,446.25  | 33,639,154.78  | 41,182,840.00        | 13,926,000.00            | 0.00                            | 27,256,840.00           | 7,543,685.22     |
| 21010103                                                      | Consolidated Revenue Fund Charge - Salaries | 2,450,000.00   | 2,250,000.00   | 2,272,500.00         | 1,842,500.00             | 0.00                            | 430,000.00              | 22,500.00        |
| 210101 - SALARIES AND WAGES Total                             |                                             | 31,545,446.25  | 35,889,154.78  | 43,455,340.00        | 15,768,500.00            | 0.00                            | 27,686,840.00           | 7,566,185.22     |
| 2101 - SALARY Total                                           |                                             | 31,545,446.25  | 35,889,154.78  | 43,455,340.00        | 15,768,500.00            | 0.00                            | 27,686,840.00           | 7,566,185.22     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                           |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                      | Housing/Rent Allowance                      | 6,657,024.94   | 7,620,683.70   | 9,424,740.00         | 3,186,300.00             | 0.00                            | 6,238,440.00            | 1,804,056.30     |
| 21020103                                                      | Transport Allowance                         | 1,946,191.01   | 2,463,295.05   | 2,742,020.00         | 891,300.00               | 0.00                            | 1,850,720.00            | 278,724.95       |
| 21020104                                                      | Meal Subsidy                                | 321,479.86     | 412,201.72     | 445,140.00           | 140,700.00               | 0.00                            | 304,440.00              | 32,938.28        |
| 21020105                                                      | Utility Allowance                           | 1,103,917.07   | 1,463,149.63   | 1,561,480.00         | 514,000.00               | 0.00                            | 1,047,480.00            | 98,330.37        |
| 21020106                                                      | Entertainment Allowance                     | 115,829.60     | 150,859.14     | 325,920.00           | 61,900.00                | 0.00                            | 264,020.00              | 175,060.86       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020107                                        | Leave Allowance                                  | 2,748,418.00   | 3,173,582.29   | 3,894,760.00         | 1,288,100.00             | 0.00                            | 2,606,660.00            | 721,177.71       |
| 21020108                                        | Domestic Staff Allowance                         | 3,613,836.00   | 4,723,336.20   | 5,234,120.00         | 1,951,500.00             | 0.00                            | 3,282,620.00            | 510,783.80       |
| 21020111                                        | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (281,220.00)             | 0.00                            | 281,220.00              | 0.00             |
| 21020123                                        | Responsibility Allowance                         | 180,000.00     | 180,000.00     | 260,280.00           | 90,000.00                | 0.00                            | 170,280.00              | 80,280.00        |
| 21020135                                        | Furniture Allowance                              | 5,443,535.99   | 6,408,001.07   | 7,680,180.00         | 2,681,000.00             | 0.00                            | 4,999,180.00            | 1,272,178.93     |
| 21020137                                        | Driver's Allowance                               | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145                                        | Other Allowances and Benefits                    | 3,100,000.00   | 600,000.00     | 1,460,000.00         | 600,000.00               | 0.00                            | 860,000.00              | 860,000.00       |
| 210201 - ALLOWANCES Total                       |                                                  | 25,230,232.47  | 27,195,108.80  | 33,028,640.00        | 11,123,580.00            | 0.00                            | 21,905,060.00           | 5,833,531.20     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 25,230,232.47  | 27,195,108.80  | 33,028,640.00        | 11,123,580.00            | 0.00                            | 21,905,060.00           | 5,833,531.20     |
| 21 - PERSONNEL COST Total                       |                                                  | 56,775,678.72  | 63,084,263.58  | 76,483,980.00        | 26,892,080.00            | 0.00                            | 49,591,900.00           | 13,399,716.42    |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 617,700.00     | 155,000.00     | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 547,400.00       |
| 22020102                                        | Local Travel & Transport: Others                 | 28,537,267.00  | 22,095,270.00  | 22,116,300.00        | 19,716,300.00            | 0.00                            | 2,400,000.00            | 21,030.00        |
| 22020103                                        | International Travel & Transport: Training       | 0.00           | 0.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 351,200.00       |
| 22020105                                        | Hotel Accommodation - Local                      | 2,449,700.00   | 2,151,976.97   | 4,000,000.00         | 3,200,000.00             | 0.00                            | 800,000.00              | 1,848,023.03     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 31,604,667.00  | 24,402,246.97  | 27,169,900.00        | 22,916,300.00            | 0.00                            | 4,253,600.00            | 2,767,653.03     |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 0.00           | 0.00           | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 211,200.00       |
| 22020202                                        | Telephone Charges                                | 0.00           | 0.00           | 21,600.00            | 0.00                     | 0.00                            | 21,600.00               | 21,600.00        |
| 22020204                                        | Satellite Broadcasting Access Charges            | 0.00           | 0.00           | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 211,200.00       |
| 22020205                                        | Water Rates                                      | 24,000.00      | 180,000.00     | 360,800.00           | 80,000.00                | 0.00                            | 280,800.00              | 180,800.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 24,000.00      | 180,000.00     | 804,800.00           | 80,000.00                | 0.00                            | 724,800.00              | 624,800.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 62,000.00      | 3,017,000.00   | 6,051,200.00         | 5,700,000.00             | 0.00                            | 351,200.00              | 3,034,200.00     |
| 22020305                                        | Printing of Non Security Documents               | 18,000.00      | 0.00           | 492,000.00           | 0.00                     | 0.00                            | 492,000.00              | 492,000.00       |
| 22020306                                        | Printing of Security Documents                   | 45,000.00      | 34,000.00      | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 317,200.00       |
| 22020307                                        | Drugs/Laboratory/Medical Supplies                | 0.00           | 1,352,100.00   | 1,357,500.00         | 935,900.00               | 0.00                            | 421,600.00              | 5,400.00         |
| 22020308                                        | Field & Camping Materials Supplies               | 0.00           | 651,700.00     | 1,062,400.00         | 360,000.00               | 0.00                            | 702,400.00              | 410,700.00       |
| 22020309                                        | UniForms & Other Clothing                        | 0.00           | 0.00           | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 702,400.00       |
| 22020311                                        | Food Stuff/Catering Materials Supplies           | 0.00           | 150,000.00     | 421,600.00           | 0.00                     | 0.00                            | 421,600.00              | 271,600.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 125,000.00     | 5,204,800.00   | 10,438,300.00        | 6,995,900.00             | 0.00                            | 3,442,400.00            | 5,233,500.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 91,000.00      | 0.00           | 421,600.00           | 0.00                     | 0.00                            | 421,600.00              | 421,600.00       |
| 22020402                                        | Maintenance of Office Furniture                  | 649,600.00     | 0.00           | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 702,400.00       |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 0.00           | 0.00           | 460,000.00           | 0.00                     | 0.00                            | 460,000.00              | 460,000.00       |
| 22020404                                        | Maintenance of Office/IT Equipments              | 14,750.00      | 85,000.00      | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 617,400.00       |
| 22020405                                        | Maintenance of Plants/Generators                 | 9,000.00       | 47,000.00      | 140,800.00           | 0.00                     | 0.00                            | 140,800.00              | 93,800.00        |
| 22020406                                        | Other Maintenance Services                       | 75,000.00      | 0.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 351,200.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 839,350.00     | 132,000.00     | 2,778,400.00         | 0.00                     | 0.00                            | 2,778,400.00            | 2,646,400.00     |
| 220205 - TRAINING - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                        | Local Training                                   | 0.00           | 100,000.00     | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 111,200.00       |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020502                                                    | International Training                        | 0.00           | 0.00           | 280,800.00           | 0.00                     | 0.00                            | 280,800.00              | 280,800.00       |
| 220205 - TRAINING - GENERAL Total                           |                                               | 0.00           | 100,000.00     | 492,000.00           | 0.00                     | 0.00                            | 492,000.00              | 392,000.00       |
| 220206 - OTHER SERVICES - GENERAL                           |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                | 0.00           | 26,100.00      | 140,800.00           | 0.00                     | 0.00                            | 140,800.00              | 114,700.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                               | 0.00           | 26,100.00      | 140,800.00           | 0.00                     | 0.00                            | 140,800.00              | 114,700.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                          | 0.00           | 0.00           | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 105,600.00       |
| 22020702                                                    | InFormation Technology/Statistical Consulting | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 22020703                                                    | Legal Services                                | 0.00           | 0.00           | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 211,200.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                               | 0.00           | 0.00           | 387,200.00           | 0.00                     | 0.00                            | 387,200.00              | 387,200.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                       | 212,000.00     | 203,000.00     | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 499,400.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost           | 10,000.00      | 0.00           | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 211,200.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                     | 8,000.00       | 20,000.00      | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 191,200.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                               | 230,000.00     | 223,000.00     | 1,124,800.00         | 0.00                     | 0.00                            | 1,124,800.00            | 901,800.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)            | 203,580.98     | 384,335.74     | 386,900.00           | 351,700.00               | 0.00                            | 35,200.00               | 2,564.26         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                               | 203,580.98     | 384,335.74     | 386,900.00           | 351,700.00               | 0.00                            | 35,200.00               | 2,564.26         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                           | 95,000.00      | 469,000.00     | 802,400.00           | 100,000.00               | 0.00                            | 702,400.00              | 333,400.00       |
| 22021002                                                    | Honorarium & Sitting Allowance                | 34,000.00      | 10,228,200.00  | 10,273,500.00        | 9,571,100.00             | 0.00                            | 702,400.00              | 45,300.00        |
| 22021003                                                    | Publicity & Advertisements                    | 0.00           | 34,000.00      | 1,500,000.00         | 797,600.00               | 0.00                            | 702,400.00              | 1,466,000.00     |
| 22021004                                                    | Medical Expenses-Local                        | 5,000.00       | 24,500.00      | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 677,900.00       |
| 22021006                                                    | Postages & Courier Services                   | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 22021007                                                    | Welfare Packages                              | 17,517,500.00  | 1,858,500.00   | 3,053,600.00         | 2,000,000.00             | 0.00                            | 1,053,600.00            | 1,195,100.00     |
| 22021008                                                    | Subscription to Professional Bodies           | 134,000.00     | 0.00           | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 211,200.00       |
| 22021009                                                    | Sporting Activities                           | 36,511,100.00  | 72,823,474.42  | 74,000,000.00        | 50,000,000.00            | 0.00                            | 24,000,000.00           | 1,176,525.58     |
| 22021023                                                    | Development Plan Preparation Expenses         | 0.00           | 100,000.00     | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 111,200.00       |
| 22021025                                                    | Other Miscellaneous Expenses                  | 2,273,819.48   | 12,634,700.00  | 12,692,900.00        | 10,872,900.00            | 0.00                            | 1,820,000.00            | 58,200.00        |
| 22021027                                                    | Daily Rated Allowance                         | 0.00           | 25,000.00      | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 215,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                               | 56,570,419.48  | 98,197,374.42  | 103,757,600.00       | 73,341,600.00            | 0.00                            | 30,416,000.00           | 5,560,225.58     |
| 2202 - OVERHEAD COST Total                                  |                                               | 89,597,017.46  | 128,849,857.13 | 147,480,700.00       | 103,685,500.00           | 0.00                            | 43,795,200.00           | 18,630,842.87    |
| 22 - OTHER RECURRENT COSTS Total                            |                                               | 89,597,017.46  | 128,849,857.13 | 147,480,700.00       | 103,685,500.00           | 0.00                            | 43,795,200.00           | 18,630,842.87    |
| 051305100100 - Sports Council Total                         |                                               | 146,372,696.18 | 191,934,120.71 | 223,964,680.00       | 130,577,580.00           | 0.00                            | 93,387,100.00           | 32,030,559.29    |
| 051305300100 - Adamawa United Foot Ball Club                |                                               |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                         |                                               |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                               |                                               |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 21010103                                                    | Consolidated Revenue Fund Charge - Salaries   | 1,425,000.00   | 0.00           | 0.00                 | (430,000.00)             | 0.00                            | 430,000.00              | 0.00             |
| 210101 - SALARIES AND WAGES Total                           |                                               | 1,425,000.00   | 0.00           | 0.00                 | (430,000.00)             | 0.00                            | 430,000.00              | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                 | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                               |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2101 - SALARY Total                           |                                                  | 1,425,000.00   | 0.00           | 0.00                 | (430,000.00)             | 0.00                            | 430,000.00              | 0.00             |
| 21 - PERSONNEL COST Total                     |                                                  | 1,425,000.00   | 0.00           | 0.00                 | (430,000.00)             | 0.00                            | 430,000.00              | 0.00             |
| 22 - OTHER RECURRENT COSTS                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                      | Local Travel & Transport: Training               | 1,501,500.00   | 1,350,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 250,000.00       |
| 22020102                                      | Local Travel & Transport: Others                 | 1,170,000.00   | 1,100,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 500,000.00       |
| 22020103                                      | International Travel & Transport: Training       | 1,049,000.00   | 5,000,000.00   | 5,034,800.00         | 3,514,800.00             | 0.00                            | 1,520,000.00            | 34,800.00        |
| 22020105                                      | Hotel Accommodation - Local                      | 2,000,000.00   | 800,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 400,000.00       |
| 22020106                                      | Hotel Accommodation - International              | 1,440,000.00   | 750,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 450,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total   |                                                  | 7,160,500.00   | 9,000,000.00   | 10,634,800.00        | 3,514,800.00             | 0.00                            | 7,120,000.00            | 1,634,800.00     |
| 220202 - UTILITIES - GENERAL                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                      | Electricity Charges                              | 200,000.00     | 50,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 350,000.00       |
| 22020202                                      | Telephone Charges                                | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020203                                      | Internet Access Charges                          | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020204                                      | Satellite Broadcasting Access Charges            | 9,000.00       | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020205                                      | Water Rates                                      | 0.00           | 0.00           | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 35,200.00        |
| 220202 - UTILITIES - GENERAL Total            |                                                  | 209,000.00     | 50,000.00      | 835,200.00           | 0.00                     | 0.00                            | 835,200.00              | 785,200.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                      | Office Stationeries/Computer Consumables         | 775,000.00     | 306,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 494,000.00       |
| 22020305                                      | Printing of Non Security Documents               | 7,000.00       | 0.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 22020306                                      | Printing of Security Documents                   | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020307                                      | Drugs/Laboratory/Medical Supplies                | 1,550,000.00   | 1,051,000.00   | 1,280,000.00         | 0.00                     | 0.00                            | 1,280,000.00            | 229,000.00       |
| 22020308                                      | Field & Camping Materials Supplies               | 1,165,000.00   | 352,000.00     | 1,280,000.00         | 0.00                     | 0.00                            | 1,280,000.00            | 928,000.00       |
| 22020309                                      | UniForms & Other Clothing                        | 2,736,000.00   | 1,200,000.00   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 1,200,000.00     |
| 22020310                                      | Teaching Aids/Instruction Materials              | 1,083,000.00   | 1,500,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 100,000.00       |
| 22020311                                      | Food Stuff/Catering Materials Supplies           | 329,000.00     | 222,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 178,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total |                                                  | 7,645,000.00   | 4,631,000.00   | 7,960,000.00         | 0.00                     | 0.00                            | 7,960,000.00            | 3,329,000.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                      | Maintenance of Motor Vehicle/Transport Equipment | 2,131,000.00   | 1,920,000.00   | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 80,000.00        |
| 22020402                                      | Maintenance of Office Furniture                  | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020403                                      | Maintenance of Office Building/Residential Qtrs  | 2,600,000.00   | 2,370,800.00   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 29,200.00        |
| 22020404                                      | Maintenance of Office/IT Equipments              | 1,270,000.00   | 1,000,000.00   | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 200,000.00       |
| 22020405                                      | Maintenance of Plants/Generators                 | 0.00           | 189,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 211,000.00       |
| 22020406                                      | Other Maintenance Services                       | 2,606,000.00   | 1,080,000.00   | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 920,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total |                                                  | 8,607,000.00   | 6,559,800.00   | 8,400,000.00         | 0.00                     | 0.00                            | 8,400,000.00            | 1,840,200.00     |
| 220205 - TRAINING - GENERAL                   |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                      | Local Training                                   | 2,165,000.00   | 2,179,000.00   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 221,000.00       |
| 22020502                                      | International Training                           | 2,500,000.00   | 2,600,000.00   | 2,800,000.00         | 0.00                     | 0.00                            | 2,800,000.00            | 200,000.00       |
| 220205 - TRAINING - GENERAL Total             |                                                  | 4,665,000.00   | 4,779,000.00   | 5,200,000.00         | 0.00                     | 0.00                            | 5,200,000.00            | 421,000.00       |
| 220206 - OTHER SERVICES - GENERAL             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                      | Security Services                                | 1,631,000.00   | 465,000.00     | 1,440,000.00         | 0.00                     | 0.00                            | 1,440,000.00            | 975,000.00       |
| 22020602                                      | Office Rent                                      | 2,050,000.00   | 2,000,000.00   | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020603                                                    | Residential Rent                              | 860,000.00     | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020604                                                    | Security Vote (Including Operations)          | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020605                                                    | Cleaning & Fumigation Services                | 10,000.00      | 510,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 290,000.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                               | 4,551,000.00   | 2,975,000.00   | 5,440,000.00         | 0.00                     | 0.00                            | 5,440,000.00            | 2,465,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                          | 0.00           | 0.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 22020702                                                    | Information Technology/Statistical Consulting | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020703                                                    | Legal Services                                | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                               | 0.00           | 0.00           | 440,000.00           | 0.00                     | 0.00                            | 440,000.00              | 440,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                       | 1,020,000.00   | 200,000.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,400,000.00     |
| 22020802                                                    | Other Transport Equipment Fuel Cost           | 0.00           | 0.00           | 404,800.00           | 0.00                     | 0.00                            | 404,800.00              | 404,800.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                     | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                               | 1,020,000.00   | 200,000.00     | 2,404,800.00         | 0.00                     | 0.00                            | 2,404,800.00            | 2,204,800.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)            | 1,208,067.48   | 146,706.55     | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,853,293.45     |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                               | 1,208,067.48   | 146,706.55     | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,853,293.45     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                           | 1,515,000.00   | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22021002                                                    | Honorarium & Sitting Allowance                | 770,000.00     | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22021003                                                    | Publicity & Advertisements                    | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22021004                                                    | Medical Expenses-Local                        | 1,507,000.00   | 300,000.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,300,000.00     |
| 22021006                                                    | Postages & Courier Services                   | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021007                                                    | Welfare Packages                              | 12,116,000.00  | 46,207,000.00  | 55,900,000.00        | 9,500,000.00             | 0.00                            | 46,400,000.00           | 9,693,000.00     |
| 22021008                                                    | Subscription to Professional Bodies           | 2,238,000.00   | 0.00           | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00     |
| 22021009                                                    | Sporting Activities                           | 71,250,536.44  | 111,918,500.00 | 112,000,000.00       | 0.00                     | 0.00                            | 112,000,000.00          | 81,500.00        |
| 22021023                                                    | Development Plan Preparation Expenses         | 560,000.00     | 1,428,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 172,000.00       |
| 22021025                                                    | Other Miscellaneous Expenses                  | 10,863,500.00  | 26,381,200.00  | 27,080,000.00        | 0.00                     | 0.00                            | 27,080,000.00           | 698,800.00       |
| 22021027                                                    | Daily Rated Allowance                         | 12,693,500.00  | 3,620,000.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 380,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                               | 113,513,536.44 | 189,854,700.00 | 207,700,000.00       | 9,500,000.00             | 0.00                            | 198,200,000.00          | 17,845,300.00    |
| 2202 - OVERHEAD COST Total                                  |                                               | 148,579,103.92 | 218,196,206.55 | 253,014,800.00       | 13,014,800.00            | 0.00                            | 240,000,000.00          | 34,818,593.45    |
| 22 - OTHER RECURRENT COSTS Total                            |                                               | 148,579,103.92 | 218,196,206.55 | 253,014,800.00       | 13,014,800.00            | 0.00                            | 240,000,000.00          | 34,818,593.45    |
| 051305300100 - Adamawa United Foot Ball Club Total          |                                               | 150,004,103.92 | 218,196,206.55 | 253,014,800.00       | 12,584,800.00            | 0.00                            | 240,430,000.00          | 34,818,593.45    |
| 051300000000 - Ministry of Youth & Sports Development Total |                                               | 380,299,201.91 | 458,543,902.17 | 657,611,080.00       | 158,491,220.00           | 0.00                            | 499,119,860.00          | 199,067,177.83   |
| 051400000000 - Ministry of Women Affairs                    |                                               |                |                |                      |                          |                                 |                         |                  |
| 051400100100 - Ministry of Women Affairs                    |                                               |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                         |                                               |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                               |                                               |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                    | Basic Salary                                  | 72,419,769.41  | 84,009,246.70  | 193,764,680.00       | 33,700,900.00            | 0.00                            | 160,063,780.00          | 109,755,433.30   |
| 21010102                                                    | Over Time Payments                            | 0.00           | 0.00           | 0.00                 | (60,369,420.00)          | 0.00                            | 60,369,420.00           | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21010103      | Consolidated Revenue Fund Charge - Salaries | 4,847,440.63   | 5,816,928.75   | 5,841,800.00         | 5,411,800.00             | 0.00                            | 430,000.00              | 24,871.25        |
| 210101        | SALARIES AND WAGES Total                    | 77,267,210.04  | 89,826,175.45  | 199,606,480.00       | (21,256,720.00)          | 0.00                            | 220,863,200.00          | 109,780,304.55   |
| 2101          | SALARY Total                                | 77,267,210.04  | 89,826,175.45  | 199,606,480.00       | (21,256,720.00)          | 0.00                            | 220,863,200.00          | 109,780,304.55   |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION          |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                  |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                      | 16,569,632.45  | 19,221,306.37  | 21,523,260.00        | 7,710,800.00             | 0.00                            | 13,812,460.00           | 2,301,953.63     |
| 21020103      | Transport Allowance                         | 6,944,096.31   | 9,130,374.20   | 9,238,160.00         | 3,311,900.00             | 0.00                            | 5,926,260.00            | 107,785.80       |
| 21020104      | Meal Subsidy                                | 1,404,115.32   | 1,910,141.51   | 2,022,900.00         | 681,300.00               | 0.00                            | 1,341,600.00            | 112,758.49       |
| 21020105      | Utility Allowance                           | 3,395,213.88   | 4,521,999.10   | 4,522,840.00         | 1,681,400.00             | 0.00                            | 2,841,440.00            | 840.90           |
| 21020106      | Entertainment Allowance                     | 105,692.48     | 85,008.49      | 116,620.00           | 33,200.00                | 0.00                            | 83,420.00               | 31,611.51        |
| 21020107      | Leave Allowance                             | 6,874,165.00   | 8,067,712.81   | 9,217,420.00         | 3,152,700.00             | 0.00                            | 6,064,720.00            | 1,149,707.19     |
| 21020108      | Domestic Staff Allowance                    | 3,324,729.12   | 2,673,968.14   | 3,695,160.00         | 1,084,200.00             | 0.00                            | 2,610,960.00            | 1,021,191.86     |
| 21020111      | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (1,216,040.00)           | 0.00                            | 1,216,040.00            | 0.00             |
| 21020135      | Furniture Allowance                         | 7,226,848.03   | 7,896,045.70   | 8,758,900.00         | 3,147,400.00             | 0.00                            | 5,611,500.00            | 862,854.30       |
| 21020145      | Other Allowances and Benefits               | 9,380,000.00   | 1,830,000.00   | 2,690,000.00         | 1,830,000.00             | 0.00                            | 860,000.00              | 860,000.00       |
| 210201        | ALLOWANCES Total                            | 55,224,492.59  | 55,336,556.32  | 61,785,260.00        | 21,416,860.00            | 0.00                            | 40,368,400.00           | 6,448,703.68     |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION Total    | 55,224,492.59  | 55,336,556.32  | 61,785,260.00        | 21,416,860.00            | 0.00                            | 40,368,400.00           | 6,448,703.68     |
| 21            | PERSONNEL COST Total                        | 132,491,702.63 | 145,162,731.77 | 261,391,740.00       | 160,140.00               | 0.00                            | 261,231,600.00          | 116,229,008.23   |
| 22            | OTHER RECURRENT COSTS                       |                |                |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST                               |                |                |                      |                          |                                 |                         |                  |
| 220201        | TRAVEL & TRANSPORT - GENERAL                |                |                |                      |                          |                                 |                         |                  |
| 22020102      | Local Travel & Transport: Others            | 2,050,000.00   | 2,006,800.00   | 4,100,000.00         | 2,500,000.00             | 0.00                            | 1,600,000.00            | 2,093,200.00     |
| 22020103      | International Travel & Transport: Training  | 0.00           | 0.00           | 640,000.00           | (800,000.00)             | 0.00                            | 1,440,000.00            | 640,000.00       |
| 22020104      | International Travel & Transport: Others    | 0.00           | 0.00           | 400,000.00           | (400,000.00)             | 0.00                            | 800,000.00              | 400,000.00       |
| 22020105      | Hotel Accommodation - Local                 | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020109      | Per-Diem/Estacodes                          | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220201        | TRAVEL & TRANSPORT - GENERAL Total          | 2,050,000.00   | 2,006,800.00   | 5,940,000.00         | 1,300,000.00             | 0.00                            | 4,640,000.00            | 3,933,200.00     |
| 220202        | UTILITIES - GENERAL                         |                |                |                      |                          |                                 |                         |                  |
| 22020201      | Electricity Charges                         | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020202      | Telephone Charges                           | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020203      | Internet Access Charges                     | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020204      | Satellite Broadcasting Access Charges       | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020205      | Water Rates                                 | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020206      | Sewerage Charges                            | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020207      | Leased Communication Lines(s)               | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020209      | Other Utility Charges                       | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220202        | UTILITIES - GENERAL Total                   | 0.00           | 0.00           | 840,000.00           | 0.00                     | 0.00                            | 840,000.00              | 840,000.00       |
| 220203        | MATERIALS & SUPPLIES - GENERAL              |                |                |                      |                          |                                 |                         |                  |
| 22020301      | Office Stationeries/Computer Consumables    | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020302      | Books                                       | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020305      | Printing of Non Security Documents          | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020306      | Printing of Security Documents              | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020307      | Drugs/Laboratory/Medical Supplies           | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020308                                                    | Field & Camping Materials Supplies                    | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020309                                                    | UniForms & Other Clothing                             | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020310                                                    | Teaching Aids/Instruction Materials                   | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020311                                                    | Food Stuff/Catering Materials Supplies                | 16,116,100.00  | 16,369,600.00  | 18,200,000.00        | 2,200,000.00             | 0.00                            | 16,000,000.00           | 1,830,400.00     |
| 22020312                                                    | Other Materials and Supplies                          | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 16,116,100.00  | 16,369,600.00  | 19,840,000.00        | 2,200,000.00             | 0.00                            | 17,640,000.00           | 3,470,400.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 3,906,925.00   | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020402                                                    | Maintenance of Office Furniture                       | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 6,447,225.00   | 0.00           | 200,000.00           | (7,800,000.00)           | 0.00                            | 8,000,000.00            | 200,000.00       |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020405                                                    | Maintenance of Plants/Generators                      | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020406                                                    | Other Maintenance Services                            | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 10,354,150.00  | 0.00           | 2,360,000.00         | (7,800,000.00)           | 0.00                            | 10,160,000.00           | 2,360,000.00     |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 1,290,000.00   | 530,000.00     | 3,000,000.00         | 1,400,000.00             | 0.00                            | 1,600,000.00            | 2,470,000.00     |
| 22020502                                                    | International Training                                | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 1,000,000.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,000,000.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 1,290,000.00   | 1,530,000.00   | 7,800,000.00         | 1,400,000.00             | 0.00                            | 6,400,000.00            | 6,270,000.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020602                                                    | Office Rent                                           | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020603                                                    | Residential Rent                                      | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020604                                                    | Security Vote (Including Operations)                  | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020605                                                    | Cleaning & Fumigation Services                        | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 0.00           | 0.00           | 1,520,000.00         | 0.00                     | 0.00                            | 1,520,000.00            | 1,520,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 0.00           | 0.00           | 144,000.00           | 0.00                     | 0.00                            | 144,000.00              | 144,000.00       |
| 22020702                                                    | Information Technology/Statistical Consulting         | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020703                                                    | Legal Services                                        | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020709                                                    | Other Consulting Services                             | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 0.00           | 0.00           | 1,104,000.00         | 0.00                     | 0.00                            | 1,104,000.00            | 1,104,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost                   | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 0.00           | 0.00           | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 480,000.00       |
| 22020806                                                    | Cooking Gas/Fuel Cost                                 | 0.00           | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 0.00           | 0.00           | 976,000.00           | 0.00                     | 0.00                            | 976,000.00              | 976,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 51,525.92      | 1,057,582.45   | 2,280,000.00         | 2,200,000.00             | 0.00                            | 80,000.00               | 1,222,417.55     |
| 22020902                                                    | Insurance Premium                                     | 0.00           | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 22020904                                                    | Other CRF Bank Charges                                | 0.00           | 0.00           | 8,000.00             | 0.00                     | 0.00                            | 8,000.00                | 8,000.00         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 51,525.92      | 1,057,582.45   | 2,304,000.00         | 2,200,000.00             | 0.00                            | 104,000.00              | 1,246,417.55     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                      | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                    |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                           | Refreshment & Meals                         | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22021002                                                           | Honorarium & Sitting Allowance              | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021003                                                           | Publicity & Advertisements                  | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22021004                                                           | Medical Expenses-Local                      | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22021006                                                           | Postages & Courier Services                 | 0.00           | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 22021007                                                           | Welfare Packages                            | 0.00           | 555,000.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,045,000.00     |
| 22021008                                                           | Subscription to Professional Bodies         | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22021009                                                           | Sporting Activities                         | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021010                                                           | Direct Teaching & Laboratory Cost           | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021021                                                           | Special Days/Celebrations                   | 7,000,000.00   | 69,313,600.00  | 86,000,000.00        | 78,000,000.00            | 0.00                            | 8,000,000.00            | 16,686,400.00    |
| 22021023                                                           | Development Plan Preparation Expenses       | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22021025                                                           | Other Miscellaneous Expenses                | 1,200,000.00   | 22,995,000.00  | 23,145,000.00        | 15,145,000.00            | 0.00                            | 8,000,000.00            | 150,000.00       |
| 22021026                                                           | Monitoring and Evaluation Recurrent         | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021027                                                           | Daily Rated Allowance                       | 4,295,000.00   | 3,930,000.00   | 6,000,000.00         | 2,400,000.00             | 0.00                            | 3,600,000.00            | 2,070,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                      |                                             | 12,495,000.00  | 96,793,600.00  | 120,721,000.00       | 95,545,000.00            | 0.00                            | 25,176,000.00           | 23,927,400.00    |
| 2202 - OVERHEAD COST Total                                         |                                             | 42,356,775.92  | 117,757,582.45 | 163,405,000.00       | 94,845,000.00            | 0.00                            | 68,560,000.00           | 45,647,417.55    |
| 2204 - GRANTS AND CONTRIBUTIONS GENERAL                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 220401 - LOCAL GRANTS AND CONTRIBUTIONS                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 22040110                                                           | Grants to State MDAs                        | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220401 - LOCAL GRANTS AND CONTRIBUTIONS Total                      |                                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 2204 - GRANTS AND CONTRIBUTIONS GENERAL Total                      |                                             | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22 - OTHER RECURRENT COSTS Total                                   |                                             | 42,356,775.92  | 117,757,582.45 | 163,405,000.00       | 94,845,000.00            | 0.00                            | 68,560,000.00           | 45,647,417.55    |
| 051400100100 - Ministry of Women Affairs Total                     |                                             | 174,848,478.55 | 262,920,314.22 | 424,796,740.00       | 95,005,140.00            | 0.00                            | 329,791,600.00          | 161,876,425.78   |
| 051400000000 - Ministry of Women Affairs Total                     |                                             | 174,848,478.55 | 262,920,314.22 | 424,796,740.00       | 95,005,140.00            | 0.00                            | 329,791,600.00          | 161,876,425.78   |
| 051700000000 - Ministry of Education and Human Capital Development |                                             |                |                |                      |                          |                                 |                         |                  |
| 051700100100 - Ministry of Education and Human Capital Development |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                           | Basic-Salary                                | 59,663,696.86  | 71,357,893.94  | 130,106,620.00       | 28,677,500.00            | 0.00                            | 101,429,120.00          | 58,748,726.06    |
| 21010103                                                           | Consolidated Revenue Fund Charge - Salaries | 4,847,440.63   | 5,816,928.75   | 5,841,800.00         | 5,411,800.00             | 0.00                            | 430,000.00              | 24,871.25        |
| 210101 - SALARIES AND WAGES Total                                  |                                             | 64,511,137.49  | 77,174,822.69  | 135,948,420.00       | 34,089,300.00            | 0.00                            | 101,859,120.00          | 58,773,597.31    |
| 2101 - SALARY Total                                                |                                             | 64,511,137.49  | 77,174,822.69  | 135,948,420.00       | 34,089,300.00            | 0.00                            | 101,859,120.00          | 58,773,597.31    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                          |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                           | Housing/Rent Allowance                      | 13,652,239.21  | 16,327,575.94  | 20,559,460.00        | 6,562,100.00             | 0.00                            | 13,997,360.00           | 4,231,884.06     |
| 21020103                                                           | Transport Allowance                         | 4,289,703.48   | 5,714,832.43   | 7,752,560.00         | 2,041,300.00             | 0.00                            | 5,711,260.00            | 2,037,727.57     |
| 21020104                                                           | Meal Subsidy                                | 730,008.71     | 1,040,808.75   | 1,281,940.00         | 349,700.00               | 0.00                            | 932,240.00              | 241,131.25       |
| 21020105                                                           | Utility Allowance                           | 2,318,291.48   | 3,222,056.50   | 4,953,560.00         | 1,099,900.00             | 0.00                            | 3,853,660.00            | 1,731,503.50     |
| 21020106                                                           | Entertainment Allowance                     | 184,612.56     | 196,799.18     | 237,720.00           | 81,200.00                | 0.00                            | 156,520.00              | 40,920.82        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020107                                        | Leave Allowance                                       | 5,898,023.00   | 6,992,307.06   | 9,034,300.00         | 2,790,700.00             | 0.00                            | 6,243,600.00            | 2,041,992.94     |
| 21020108                                        | Domestic Staff Allowance                              | 5,637,584.16   | 6,137,842.88   | 7,365,580.00         | 2,516,900.00             | 0.00                            | 4,848,680.00            | 1,227,737.12     |
| 21020111                                        | Clinical Allowance                                    | 0.00           | 0.00           | 0.00                 | (632,100.00)             | 0.00                            | 632,100.00              | 0.00             |
| 21020114                                        | Teaching Allowance                                    | 5,882,606.18   | 7,040,021.25   | 7,054,920.00         | 4,296,900.00             | 0.00                            | 2,758,020.00            | 14,898.75        |
| 21020121                                        | Wieghing Allowance                                    | 65,619.66      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020127                                        | UniForm Allowance                                     | 0.00           | 0.00           | 0.00                 | (5,071,420.00)           | 0.00                            | 5,071,420.00            | 0.00             |
| 21020135                                        | Furniture Allowance                                   | 10,907,708.23  | 13,143,564.57  | 17,749,740.00        | 5,263,400.00             | 0.00                            | 12,486,340.00           | 4,606,175.43     |
| 21020145                                        | Other Allowances and Benefits                         | 6,810,000.00   | 1,592,478.64   | 2,321,300.00         | 1,461,300.00             | 0.00                            | 860,000.00              | 728,821.36       |
| 210201 - ALLOWANCES Total                       |                                                       | 56,376,396.67  | 61,408,287.20  | 78,311,080.00        | 20,759,880.00            | 0.00                            | 57,551,200.00           | 16,902,792.80    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                       | 56,376,396.67  | 61,408,287.20  | 78,311,080.00        | 20,759,880.00            | 0.00                            | 57,551,200.00           | 16,902,792.80    |
| 21 - PERSONNEL COST Total                       |                                                       | 120,887,534.16 | 138,583,109.89 | 214,259,500.00       | 54,849,180.00            | 0.00                            | 159,410,320.00          | 75,676,390.11    |
| 22 - OTHER RECURRENT COSTS                      |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                       |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training                    | 985,900.00     | 1,421,100.00   | 4,400,000.00         | 0.00                     | 0.00                            | 4,400,000.00            | 2,978,900.00     |
| 22020102                                        | Local Travel & Transport: Others                      | 955,940.00     | 1,971,452.00   | 2,989,800.00         | 989,800.00               | 0.00                            | 2,000,000.00            | 1,018,348.00     |
| 22020103                                        | International Travel & Transport: Training            | 0.00           | 0.00           | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 22020104                                        | International Travel & Transport: Others              | 0.00           | 0.00           | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                       | 1,941,840.00   | 3,392,552.00   | 11,789,800.00        | 989,800.00               | 0.00                            | 10,800,000.00           | 8,397,248.00     |
| 220202 - UTILITIES - GENERAL                    |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020205                                        | Water Rates                                           | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220202 - UTILITIES - GENERAL Total              |                                                       | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables              | 52,300.00      | 929,600.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 670,400.00       |
| 22020304                                        | Magazines & Periodicals                               | 74,000.00      | 0.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 22020305                                        | Printing of Non Security Documents                    | 333,500.00     | 188,200.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 211,800.00       |
| 22020306                                        | Printing of Security Documents                        | 50,000.00      | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22020311                                        | Food Stuff/Catering Materials Supplies                | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                       | 509,800.00     | 1,117,800.00   | 3,800,000.00         | 0.00                     | 0.00                            | 3,800,000.00            | 2,682,200.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment      | 632,710.00     | 1,136,100.00   | 1,852,200.00         | 1,052,200.00             | 0.00                            | 800,000.00              | 716,100.00       |
| 22020402                                        | Maintenance of Office Furniture                       | 82,500.00      | 126,500.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,073,500.00     |
| 22020404                                        | Maintenance of Office/IT Equipments                   | 552,548.00     | 642,165.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 157,835.00       |
| 22020405                                        | Maintenance of Plants/Generators                      | 29,900.00      | 428,500.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 371,500.00       |
| 22020406                                        | Other Maintenance Services                            | 409,700.00     | 331,800.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 868,200.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                       | 1,707,358.00   | 2,665,065.00   | 5,852,200.00         | 1,052,200.00             | 0.00                            | 4,800,000.00            | 3,187,135.00     |
| 220205 - TRAINING - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                        | Local Training                                        | 520,000.00     | 0.00           | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 12,000,000.00    |
| 22020502                                        | International Training                                | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020504                                        | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 0.00           | 160,000,000.00       | (100,000,000.00)         | 0.00                            | 260,000,000.00          | 160,000,000.00   |
| 220205 - TRAINING - GENERAL Total               |                                                       | 520,000.00     | 0.00           | 176,000,000.00       | (100,000,000.00)         | 0.00                            | 276,000,000.00          | 176,000,000.00   |
| 220206 - OTHER SERVICES - GENERAL               |                                                       |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|-------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020601      | Security Services                                           | 30,000,000.00  | 25,740,000.00  | 28,000,000.00        | 0.00                     | 0.00                            | 28,000,000.00           | 2,260,000.00     |
| 22020605      | Cleaning & Fumigation Services                              | 200,000.00     | 0.00           | 1,440,000.00         | 0.00                     | 0.00                            | 1,440,000.00            | 1,440,000.00     |
| 220206        | - OTHER SERVICES - GENERAL Total                            | 30,200,000.00  | 25,740,000.00  | 29,440,000.00        | 0.00                     | 0.00                            | 29,440,000.00           | 3,700,000.00     |
| 220207        | - CONSULTING & PROFESSIONAL SERVICES - GENERAL              |                |                |                      |                          |                                 |                         |                  |
| 22020701      | Financial Consulting                                        | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020703      | Legal Services                                              | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020704      | Engineering Services                                        | 0.00           | 0.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 22020705      | Architectural Services                                      | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020706      | Surveying Services                                          | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020707      | Agricultural Consulting                                     | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220207        | - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total        | 0.00           | 0.00           | 920,000.00           | 0.00                     | 0.00                            | 920,000.00              | 920,000.00       |
| 220208        | - FUEL & LUBRICANTS - GENERAL                               |                |                |                      |                          |                                 |                         |                  |
| 22020801      | Motor Vehicle Fuel Cost                                     | 0.00           | 958,184.00     | 960,000.00           | 0.00                     | 0.00                            | 960,000.00              | 1,816.00         |
| 22020802      | Other Transport Equipment Fuel Cost                         | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020803      | Plant/Generator Fuel Cost                                   | 0.00           | 200,000.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,400,000.00     |
| 220208        | - FUEL & LUBRICANTS - GENERAL Total                         | 0.00           | 1,158,184.00   | 2,960,000.00         | 0.00                     | 0.00                            | 2,960,000.00            | 1,801,816.00     |
| 220209        | - FINANCIAL CHARGES - GENERAL                               |                |                |                      |                          |                                 |                         |                  |
| 22020901      | Bank Charges (Other Than Interest)                          | 9,311,926.23   | 4,017,874.12   | 6,021,900.00         | 5,821,900.00             | 0.00                            | 200,000.00              | 2,004,025.88     |
| 22020904      | Other CRF Bank Charges                                      | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220209        | - FINANCIAL CHARGES - GENERAL Total                         | 9,311,926.23   | 4,017,874.12   | 6,101,900.00         | 5,821,900.00             | 0.00                            | 280,000.00              | 2,084,025.88     |
| 220210        | - MISCELLANEOUS EXPENSES GENERAL                            |                |                |                      |                          |                                 |                         |                  |
| 22021001      | Refreshment & Meals                                         | 431,500.00     | 495,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 305,000.00       |
| 22021002      | Honorarium & Sitting Allowance                              | 0.00           | 100,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 700,000.00       |
| 22021003      | Publicity & Advertisements                                  | 100,000.00     | 349,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 51,000.00        |
| 22021004      | Medical Expenses-Local                                      | 480,000.00     | 1,300,000.00   | 2,080,000.00         | 480,000.00               | 0.00                            | 1,600,000.00            | 780,000.00       |
| 22021006      | Postages & Courier Services                                 | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021007      | Welfare Packages                                            | 0.00           | 600,000.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,000,000.00     |
| 22021008      | Subscription to Professional Bodies                         | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22021009      | Sporting Activities                                         | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021010      | Direct Teaching & Laboratory Cost                           | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 22021014      | Budget Preparation Expensis                                 | 300,000.00     | 300,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 900,000.00       |
| 22021023      | Development Plan Preparation Expenses                       | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22021024      | Final Accounts Preparation Expenses                         | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22021025      | Other Miscellaneous Expenses                                | 113,230,100.00 | 45,838,508.00  | 51,000,000.00        | 15,000,000.00            | 0.00                            | 36,000,000.00           | 5,161,492.00     |
| 22021027      | Daily Rated Allowance                                       | 0.00           | 1,100,000.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 2,900,000.00     |
| 220210        | - MISCELLANEOUS EXPENSES GENERAL Total                      | 114,541,600.00 | 50,082,508.00  | 64,630,400.00        | 15,480,000.00            | 0.00                            | 49,150,400.00           | 14,547,892.00    |
| 2202          | - OVERHEAD COST Total                                       | 158,732,524.23 | 88,173,983.12  | 301,534,300.00       | (76,656,100.00)          | 0.00                            | 378,190,400.00          | 213,360,316.88   |
| 22            | - OTHER RECURRENT COSTS Total                               | 158,732,524.23 | 88,173,983.12  | 301,534,300.00       | (76,656,100.00)          | 0.00                            | 378,190,400.00          | 213,360,316.88   |
| 051700100100  | - Ministry of Education and Human Capital Development Total | 279,620,058.39 | 226,757,093.01 | 515,793,800.00       | (21,806,920.00)          | 0.00                            | 537,600,720.00          | 289,036,706.99   |
| 051700300100  | - Adamawa State Universal Basic Education Board             |                |                |                      |                          |                                 |                         |                  |
| 21            | - PERSONNEL COST                                            |                |                |                      |                          |                                 |                         |                  |
| 2101          | - SALARY                                                    |                |                |                      |                          |                                 |                         |                  |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 210101 - SALARIES AND WAGES                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                        | Basic-Salary                                | 0.00           | 88,954,928.75  | 96,244,260.00        | 28,217,400.00            | 0.00                            | 68,026,860.00           | 7,289,331.25     |
| 21010103                                        | Consolidated Revenue Fund Charge - Salaries | 7,105,158.81   | 1,537,808.76   | 1,553,200.00         | 1,123,200.00             | 0.00                            | 430,000.00              | 15,391.24        |
| 210101 - SALARIES AND WAGES Total               |                                             | 7,105,158.81   | 90,492,737.51  | 97,797,460.00        | 29,340,600.00            | 0.00                            | 68,456,860.00           | 7,304,722.49     |
| 2101 - SALARY Total                             |                                             | 7,105,158.81   | 90,492,737.51  | 97,797,460.00        | 29,340,600.00            | 0.00                            | 68,456,860.00           | 7,304,722.49     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                      | 0.00           | 19,909,722.60  | 21,403,920.00        | 6,292,000.00             | 0.00                            | 15,111,920.00           | 1,494,197.40     |
| 21020103                                        | Transport Allowance                         | 0.00           | 7,845,231.30   | 7,846,280.00         | 2,262,300.00             | 0.00                            | 5,583,980.00            | 1,048.70         |
| 21020104                                        | Meal Subsidy                                | 0.00           | 1,535,250.83   | 1,537,620.00         | 632,900.00               | 0.00                            | 904,720.00              | 2,369.17         |
| 21020105                                        | Utility Allowance                           | 0.00           | 4,209,707.71   | 4,215,000.00         | 1,635,000.00             | 0.00                            | 2,580,000.00            | 5,292.29         |
| 21020106                                        | Entertainment Allowance                     | 0.00           | 147,278.80     | 147,360.00           | 51,900.00                | 0.00                            | 95,460.00               | 81.20            |
| 21020107                                        | Leave Allowance                             | 0.00           | 7,876,828.98   | 8,774,360.00         | 1,970,900.00             | 0.00                            | 6,803,460.00            | 897,531.02       |
| 21020108                                        | Domestic Staff Allowance                    | 0.00           | 4,883,261.58   | 4,895,380.00         | 2,772,900.00             | 0.00                            | 2,122,480.00            | 12,118.42        |
| 21020114                                        | Teaching Allowance                          | 0.00           | 0.00           | 0.00                 | (1,598,740.00)           | 0.00                            | 1,598,740.00            | 0.00             |
| 21020137                                        | Driver's Allowance                          | 0.00           | 0.00           | 0.00                 | (3,440.00)               | 0.00                            | 3,440.00                | 0.00             |
| 21020145                                        | Other Allowances and Benefits               | 0.00           | 13,977,264.09  | 15,547,440.00        | 4,458,600.00             | 0.00                            | 11,088,840.00           | 1,570,175.91     |
| 210201 - ALLOWANCES Total                       |                                             | 0.00           | 60,384,545.89  | 64,367,360.00        | 18,474,320.00            | 0.00                            | 45,893,040.00           | 3,982,814.11     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                             | 0.00           | 60,384,545.89  | 64,367,360.00        | 18,474,320.00            | 0.00                            | 45,893,040.00           | 3,982,814.11     |
| 2103 - SOCIAL BENEFITS                          |                                             |                |                |                      |                          |                                 |                         |                  |
| 210301 - SOCIAL BENEFITS                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 21030101                                        | Gratuity                                    | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21030102                                        | Pension                                     | 0.00           | 0.00           | 0.00                 | (11,278,040.00)          | 0.00                            | 11,278,040.00           | 0.00             |
| 210301 - SOCIAL BENEFITS Total                  |                                             | 0.00           | 0.00           | 0.00                 | (11,278,040.00)          | 0.00                            | 11,278,040.00           | 0.00             |
| 2103 - SOCIAL BENEFITS Total                    |                                             | 0.00           | 0.00           | 0.00                 | (11,278,040.00)          | 0.00                            | 11,278,040.00           | 0.00             |
| 21 - PERSONNEL COST Total                       |                                             | 7,105,158.81   | 150,877,283.40 | 162,164,820.00       | 36,536,880.00            | 0.00                            | 125,627,940.00          | 11,287,536.60    |
| 22 - OTHER RECURRENT COSTS                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training          | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020102                                        | Local Travel & Transport: Others            | 0.00           | 106,206,950.00 | 107,180,800.00       | 106,501,600.00           | 0.00                            | 679,200.00              | 973,850.00       |
| 22020103                                        | International Travel & Transport: Training  | 0.00           | 2,649,000.00   | 7,852,000.00         | 7,248,000.00             | 0.00                            | 604,000.00              | 5,203,000.00     |
| 22020105                                        | Hotel Accommodation - Local                 | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                             | 0.00           | 108,855,950.00 | 115,032,800.00       | 113,749,600.00           | 0.00                            | 1,283,200.00            | 6,176,850.00     |
| 220202 - UTILITIES - GENERAL                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                         | 0.00           | 318,000.00     | 4,440,800.00         | 4,099,200.00             | 0.00                            | 341,600.00              | 4,122,800.00     |
| 22020202                                        | Telephone Charges                           | 0.00           | 220,000.00     | 18,595,200.00        | 17,164,800.00            | 0.00                            | 1,430,400.00            | 18,375,200.00    |
| 22020204                                        | Satellite Broadcasting Access Charges       | 0.00           | 0.00           | 2,745,600.00         | 2,534,400.00             | 0.00                            | 211,200.00              | 2,745,600.00     |
| 22020205                                        | Water Rates                                 | 0.00           | 0.00           | 2,454,400.00         | 2,265,600.00             | 0.00                            | 188,800.00              | 2,454,400.00     |
| 22020206                                        | Sewerage Charges                            | 0.00           | 11,404,718.02  | 11,498,200.00        | 11,339,800.00            | 0.00                            | 158,400.00              | 93,481.98        |
| 220202 - UTILITIES - GENERAL Total              |                                             | 0.00           | 11,942,718.02  | 39,734,200.00        | 37,403,800.00            | 0.00                            | 2,330,400.00            | 27,791,481.98    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                          | Economic Description                                  | Actual<br>2023 | Actual<br>2024        | Final Budget<br>2024  | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024      |
|------------------------------------------------------------------------|-------------------------------------------------------|----------------|-----------------------|-----------------------|--------------------------|---------------------------------|-------------------------|-----------------------|
|                                                                        |                                                       | <b>₦</b>       | <b>₦</b>              | <b>₦</b>              | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>              |
| <b>220203 - MATERIALS &amp; SUPPLIES - GENERAL</b>                     |                                                       |                |                       |                       |                          |                                 |                         |                       |
| 22020305                                                               | Printing of Non Security Documents                    | 0.00           | 5,930,251.00          | 5,986,600.00          | 5,963,400.00             | 0.00                            | 23,200.00               | 56,349.00             |
| 22020306                                                               | Printing of Security Documents                        | 0.00           | 4,060,000.00          | 10,202,400.00         | 9,417,600.00             | 0.00                            | 784,800.00              | 6,142,400.00          |
| 22020307                                                               | Drugs/Laboratory/Medical Supplies                     | 0.00           | 0.00                  | 4,128,800.00          | 3,811,200.00             | 0.00                            | 317,600.00              | 4,128,800.00          |
| 22020310                                                               | Teaching Aids/Instruction Materials                   | 0.00           | 33,425,550.63         | 33,751,700.00         | 33,689,300.00            | 0.00                            | 62,400.00               | 326,149.37            |
| 22020312                                                               | Other Materials and Supplies                          | 0.00           | 19,532,003.72         | 19,694,600.00         | 19,442,600.00            | 0.00                            | 252,000.00              | 162,596.28            |
| <b>220203 - MATERIALS &amp; SUPPLIES - GENERAL Total</b>               |                                                       | <b>0.00</b>    | <b>62,947,805.35</b>  | <b>73,764,100.00</b>  | <b>72,324,100.00</b>     | <b>0.00</b>                     | <b>1,440,000.00</b>     | <b>10,816,294.65</b>  |
| <b>220204 - MAINTENANCE SERVICES - GENERAL</b>                         |                                                       |                |                       |                       |                          |                                 |                         |                       |
| 22020401                                                               | Maintenance of Motor Vehicle/Transport Equipment      | 0.00           | 9,998,540.00          | 10,007,400.00         | 9,305,800.00             | 0.00                            | 701,600.00              | 8,860.00              |
| 22020402                                                               | Maintenance of Office Furniture                       | 0.00           | 12,393,597.54         | 12,429,300.00         | 11,750,100.00            | 0.00                            | 679,200.00              | 35,702.46             |
| 22020404                                                               | Maintenance of Office/IT Equipments                   | 0.00           | 27,498,834.64         | 27,764,400.00         | 27,691,600.00            | 0.00                            | 72,800.00               | 265,565.36            |
| 22020405                                                               | Maintenance of Plants/Generators                      | 0.00           | 1,073,250.00          | 2,984,800.00          | 2,755,200.00             | 0.00                            | 229,600.00              | 1,911,550.00          |
| 22020406                                                               | Other Maintenance Services                            | 0.00           | 30,038,800.00         | 30,317,600.00         | 30,151,200.00            | 0.00                            | 166,400.00              | 278,800.00            |
| 22020411                                                               | Maintenance of Communication Equipments               | 0.00           | 0.00                  | 832,000.00            | 768,000.00               | 0.00                            | 64,000.00               | 832,000.00            |
| <b>220204 - MAINTENANCE SERVICES - GENERAL Total</b>                   |                                                       | <b>0.00</b>    | <b>81,003,022.18</b>  | <b>84,335,500.00</b>  | <b>82,421,900.00</b>     | <b>0.00</b>                     | <b>1,913,600.00</b>     | <b>3,332,477.82</b>   |
| <b>220205 - TRAINING - GENERAL</b>                                     |                                                       |                |                       |                       |                          |                                 |                         |                       |
| 22020501                                                               | Local Training                                        | 0.00           | 8,407,195.00          | 8,488,900.00          | 8,470,500.00             | 0.00                            | 18,400.00               | 81,705.00             |
| 22020504                                                               | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 1,110,400.00          | 3,775,200.00          | 3,484,800.00             | 0.00                            | 290,400.00              | 2,664,800.00          |
| <b>220205 - TRAINING - GENERAL Total</b>                               |                                                       | <b>0.00</b>    | <b>9,517,595.00</b>   | <b>12,264,100.00</b>  | <b>11,955,300.00</b>     | <b>0.00</b>                     | <b>308,800.00</b>       | <b>2,746,505.00</b>   |
| <b>220206 - OTHER SERVICES - GENERAL</b>                               |                                                       |                |                       |                       |                          |                                 |                         |                       |
| 22020605                                                               | Cleaning & Fumigation Services                        | 0.00           | 154,000.00            | 3,889,600.00          | 3,590,400.00             | 0.00                            | 299,200.00              | 3,735,600.00          |
| <b>220206 - OTHER SERVICES - GENERAL Total</b>                         |                                                       | <b>0.00</b>    | <b>154,000.00</b>     | <b>3,889,600.00</b>   | <b>3,590,400.00</b>      | <b>0.00</b>                     | <b>299,200.00</b>       | <b>3,735,600.00</b>   |
| <b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>       |                                                       |                |                       |                       |                          |                                 |                         |                       |
| 22020703                                                               | Legal Services                                        | 0.00           | 46,030,732.34         | 46,484,000.00         | 46,429,600.00            | 0.00                            | 54,400.00               | 453,267.66            |
| <b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL Total</b> |                                                       | <b>0.00</b>    | <b>46,030,732.34</b>  | <b>46,484,000.00</b>  | <b>46,429,600.00</b>     | <b>0.00</b>                     | <b>54,400.00</b>        | <b>453,267.66</b>     |
| <b>220208 - FUEL &amp; LUBRICANTS - GENERAL</b>                        |                                                       |                |                       |                       |                          |                                 |                         |                       |
| 22020801                                                               | Motor Vehicle Fuel Cost                               | 0.00           | 4,105,470.00          | 4,138,900.00          | 4,079,700.00             | 0.00                            | 59,200.00               | 33,430.00             |
| 22020803                                                               | Plant/Generator Fuel Cost                             | 0.00           | 1,153,240.00          | 5,886,400.00          | 5,433,600.00             | 0.00                            | 452,800.00              | 4,733,160.00          |
| <b>220208 - FUEL &amp; LUBRICANTS - GENERAL Total</b>                  |                                                       | <b>0.00</b>    | <b>5,258,710.00</b>   | <b>10,025,300.00</b>  | <b>9,513,300.00</b>      | <b>0.00</b>                     | <b>512,000.00</b>       | <b>4,766,590.00</b>   |
| <b>220209 - FINANCIAL CHARGES - GENERAL</b>                            |                                                       |                |                       |                       |                          |                                 |                         |                       |
| 22020901                                                               | Bank Charges (Other Than Interest)                    | 0.00           | 5,017.70              | 5,100.00              | 5,100.00                 | 0.00                            | 0.00                    | 82.30                 |
| <b>220209 - FINANCIAL CHARGES - GENERAL Total</b>                      |                                                       | <b>0.00</b>    | <b>5,017.70</b>       | <b>5,100.00</b>       | <b>5,100.00</b>          | <b>0.00</b>                     | <b>0.00</b>             | <b>82.30</b>          |
| <b>220210 - MISCELLANEOUS EXPENSES GENERAL</b>                         |                                                       |                |                       |                       |                          |                                 |                         |                       |
| 22021001                                                               | Refreshment & Meals                                   | 0.00           | 12,431,920.00         | 12,545,100.00         | 12,458,700.00            | 0.00                            | 86,400.00               | 113,180.00            |
| 22021002                                                               | Honorarium & Sitting Allowance                        | 0.00           | 7,675,800.00          | 10,597,600.00         | 9,782,400.00             | 0.00                            | 815,200.00              | 2,921,800.00          |
| 22021003                                                               | Publicity & Advertisements                            | 0.00           | 1,564,000.00          | 12,365,600.00         | 11,414,400.00            | 0.00                            | 951,200.00              | 10,801,600.00         |
| 22021004                                                               | Medical Expenses-Local                                | 0.00           | 1,603,220.00          | 19,125,600.00         | 17,654,400.00            | 0.00                            | 1,471,200.00            | 17,522,380.00         |
| 22021025                                                               | Other Miscellaneous Expenses                          | 0.00           | 0.00                  | 16,419,200.00         | 16,419,200.00            | 0.00                            | 0.00                    | 16,419,200.00         |
| 22021026                                                               | Monitoring and Evaluation Recurrent                   | 0.00           | 3,040,000.00          | 22,557,600.00         | 20,822,400.00            | 0.00                            | 1,735,200.00            | 19,517,600.00         |
| 22021027                                                               | Daily Rated Allowance                                 | 0.00           | 22,051,427.00         | 22,152,300.00         | 21,231,500.00            | 0.00                            | 920,800.00              | 100,873.00            |
| <b>220210 - MISCELLANEOUS EXPENSES GENERAL Total</b>                   |                                                       | <b>0.00</b>    | <b>48,366,367.00</b>  | <b>115,763,000.00</b> | <b>109,783,000.00</b>    | <b>0.00</b>                     | <b>5,980,000.00</b>     | <b>67,396,633.00</b>  |
| <b>2202 - OVERHEAD COST Total</b>                                      |                                                       | <b>0.00</b>    | <b>374,081,917.59</b> | <b>501,297,700.00</b> | <b>487,176,100.00</b>    | <b>0.00</b>                     | <b>14,121,600.00</b>    | <b>127,215,782.41</b> |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                      | Economic Description | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------|----------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                    |                      | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 22 - OTHER RECURRENT COSTS Total                                   |                      | 0.00           | 374,081,917.59 | 501,297,700.00       | 487,176,100.00           | 0.00                            | 14,121,600.00           | 127,215,782.41   |
| 051700300100 - Adamawa State Universal Basic Education Board Total |                      | 7,105,158.81   | 524,959,200.99 | 663,462,520.00       | 523,712,980.00           | 0.00                            | 139,749,540.00          | 138,503,319.01   |
| 051700400100 - College of Legal Studies Yola                       |                      |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                |                      |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                      |                      |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                        |                      |                |                |                      |                          |                                 |                         |                  |
| 21010101 Basic-Salary                                              |                      | 485,632,805.90 | 532,240,337.05 | 808,117,120.00       | 259,076,400.00           | 0.00                            | 549,040,720.00          | 275,876,782.95   |
| 21010103 Consolidated Revenue Fund Charge - Salaries               |                      | 800,000.00     | 750,000.00     | 757,500.00           | 327,500.00               | 0.00                            | 430,000.00              | 7,500.00         |
| 210101 - SALARIES AND WAGES Total                                  |                      | 486,432,805.90 | 532,990,337.05 | 808,874,620.00       | 259,403,900.00           | 0.00                            | 549,470,720.00          | 275,884,282.95   |
| 2101 - SALARY Total                                                |                      | 486,432,805.90 | 532,990,337.05 | 808,874,620.00       | 259,403,900.00           | 0.00                            | 549,470,720.00          | 275,884,282.95   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                          |                      |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                |                      |                |                |                      |                          |                                 |                         |                  |
| 21020102 Housing/Rent Allowance                                    |                      | 342,664.54     | 1,089,485.22   | 2,479,780.00         | 163,800.00               | 0.00                            | 2,315,980.00            | 1,390,294.78     |
| 21020103 Transport Allowance                                       |                      | 135,975.94     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020104 Meal Subsidy                                              |                      | 99,170.88      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020105 Utility Allowance                                         |                      | 133,553.08     | 338,200.62     | 340,180.00           | 264,500.00               | 0.00                            | 75,680.00               | 1,979.38         |
| 21020106 Entertainment Allowance                                   |                      | 65,507.88      | 65,507.88      | 70,640.00            | 32,800.00                | 0.00                            | 37,840.00               | 5,132.12         |
| 21020107 Leave Allowance                                           |                      | 0.00           | 154,615.68     | 156,200.00           | 99,440.00                | 0.00                            | 56,760.00               | 1,584.32         |
| 21020108 Domestic Staff Allowance                                  |                      | 1,479,321.24   | 1,890,543.48   | 2,360,000.00         | 945,300.00               | 0.00                            | 1,414,700.00            | 469,456.52       |
| 21020109 Shift Allowance                                           |                      | 5,600,753.88   | 5,656,949.32   | 16,527,380.00        | 2,833,600.00             | 0.00                            | 13,693,780.00           | 10,870,430.68    |
| 21020110 Call Duty Allowance                                       |                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111 Clinical Allowance                                        |                      | 0.00           | 0.00           | 0.00                 | (535,780.00)             | 0.00                            | 535,780.00              | 0.00             |
| 21020112 Harzard Allowance                                         |                      | 838,005.23     | 785,816.96     | 3,208,560.00         | 391,200.00               | 0.00                            | 2,817,360.00            | 2,422,743.04     |
| 21020114 Teaching Allowance                                        |                      | 7,863.30       | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020118 Siwes Allowance                                           |                      | 4,055,008.66   | 4,355,639.64   | 7,558,820.00         | 2,109,000.00             | 0.00                            | 5,449,820.00            | 3,203,180.36     |
| 21020119 Field Allowance                                           |                      | 4,055,008.66   | 4,355,639.64   | 7,558,820.00         | 2,109,000.00             | 0.00                            | 5,449,820.00            | 3,203,180.36     |
| 21020120 Journal Allowance                                         |                      | 98,261.88      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020121 Wiegging Allowance                                        |                      | 0.00           | 0.00           | 0.00                 | (8,105,500.00)           | 0.00                            | 8,105,500.00            | 0.00             |
| 21020122 Hardship Allowance                                        |                      | 98,261.88      | 98,261.88      | 105,960.00           | 49,200.00                | 0.00                            | 56,760.00               | 7,698.12         |
| 21020128 Personal Assistance Allowance                             |                      | 327,539.40     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020130 Special Allowance                                         |                      | 98,261.88      | 98,261.88      | 2,365,180.00         | 49,200.00                | 0.00                            | 2,315,980.00            | 2,266,918.12     |
| 21020135 Furniture Allowance                                       |                      | 144,237.02     | 131,015.76     | 141,280.00           | 65,600.00                | 0.00                            | 75,680.00               | 10,264.24        |
| 21020140 Academic Allowance                                        |                      | 18,247,537.66  | 19,600,378.81  | 21,627,580.00        | 9,490,400.00             | 0.00                            | 12,137,180.00           | 2,027,201.19     |
| 21020142 ICT Allowance                                             |                      | 180,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020143 Motor Vehicle/ Maintenance Allowance                      |                      | 0.00           | 0.00           | 0.00                 | (56,760.00)              | 0.00                            | 56,760.00               | 0.00             |
| 21020145 Other Allowances and Benefits                             |                      | 13,555,508.00  | 4,476,329.79   | 14,947,780.00        | 3,150,300.00             | 0.00                            | 11,797,480.00           | 10,471,450.21    |
| 210201 - ALLOWANCES Total                                          |                      | 49,562,441.01  | 43,096,646.56  | 79,448,160.00        | 13,055,300.00            | 0.00                            | 66,392,860.00           | 36,351,513.44    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total                    |                      | 49,562,441.01  | 43,096,646.56  | 79,448,160.00        | 13,055,300.00            | 0.00                            | 66,392,860.00           | 36,351,513.44    |
| 21 - PERSONNEL COST Total                                          |                      | 535,995,246.91 | 576,086,983.61 | 888,322,780.00       | 272,459,200.00           | 0.00                            | 615,863,580.00          | 312,235,796.39   |
| 22 - OTHER RECURRENT COSTS                                         |                      |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                               |                      |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                              |                      |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                         | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                       |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020101                                              | Local Travel & Transport: Training                    | 50,000.00      | 800,000.00     | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,200,000.00     |
| 22020103                                              | International Travel & Transport: Training            | 0.00           | 0.00           | 2,000,000.00         | (2,000,000.00)           | 0.00                            | 4,000,000.00            | 2,000,000.00     |
| 22020105                                              | Hotel Accommodation - Local                           | 0.00           | 156,000.00     | 2,800,000.00         | (7,200,000.00)           | 0.00                            | 10,000,000.00           | 2,644,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total           |                                                       | 50,000.00      | 956,000.00     | 8,800,000.00         | (9,200,000.00)           | 0.00                            | 18,000,000.00           | 7,844,000.00     |
| 220202 - UTILITIES - GENERAL                          |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020201                                              | Electricity Charges                                   | 376,000.00     | 207,000.00     | 1,400,000.00         | (2,600,000.00)           | 0.00                            | 4,000,000.00            | 1,193,000.00     |
| 22020202                                              | Telephone Charges                                     | 60,000.00      | 130,000.00     | 1,800,000.00         | 1,000,000.00             | 0.00                            | 800,000.00              | 1,670,000.00     |
| 22020203                                              | Internet Access Charges                               | 60,000.00      | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020205                                              | Water Rates                                           | 50,000.00      | 190,000.00     | 900,000.00           | (1,500,000.00)           | 0.00                            | 2,400,000.00            | 710,000.00       |
| 220202 - UTILITIES - GENERAL Total                    |                                                       | 546,000.00     | 527,000.00     | 4,900,000.00         | (3,100,000.00)           | 0.00                            | 8,000,000.00            | 4,373,000.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL               |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                              | Office Stationeries/Computer Consumables              | 354,000.00     | 0.00           | 5,200,000.00         | 1,200,000.00             | 0.00                            | 4,000,000.00            | 5,200,000.00     |
| 22020302                                              | Books                                                 | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020303                                              | Newspapers                                            | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020304                                              | Magazines & Periodicals                               | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020305                                              | Printing of Non Security Documents                    | 30,000.00      | 450,000.00     | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,550,000.00     |
| 22020306                                              | Printing of Security Documents                        | 0.00           | 0.00           | 9,000,000.00         | (7,000,000.00)           | 0.00                            | 16,000,000.00           | 9,000,000.00     |
| 22020307                                              | Drugs/Laboratory/Medical Supplies                     | 0.00           | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020308                                              | Field & Camping Materials Supplies                    | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020309                                              | UniForms & Other Clothing                             | 27,000.00      | 0.00           | 2,800.00             | (2,397,200.00)           | 0.00                            | 2,400,000.00            | 2,800.00         |
| 22020310                                              | Teaching Aids/Instruction Materials                   | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020312                                              | Other Materials and Supplies                          | 230,000.00     | 0.00           | 1,880,000.00         | 680,000.00               | 0.00                            | 1,200,000.00            | 1,880,000.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total         |                                                       | 641,000.00     | 450,000.00     | 22,962,800.00        | (7,517,200.00)           | 0.00                            | 30,480,000.00           | 22,512,800.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL               |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                              | Maintenance of Motor Vehicle/Transport Equipment      | 0.00           | 60,000.00      | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,340,000.00     |
| 22020402                                              | Maintenance of Office Furniture                       | 0.00           | 0.00           | 3,600,000.00         | 1,200,000.00             | 0.00                            | 2,400,000.00            | 3,600,000.00     |
| 22020403                                              | Maintenance of Office Building/Residential Qtrs       | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020404                                              | Maintenance of Office/IT Equipments                   | 0.00           | 95,000.00      | 6,000,000.00         | 0.00                     | 0.00                            | 6,000,000.00            | 5,905,000.00     |
| 22020405                                              | Maintenance of Plants/Generators                      | 45,000.00      | 281,500.00     | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,118,500.00     |
| 22020406                                              | Other Maintenance Services                            | 31,900.00      | 283,500.00     | 1,520,000.00         | (880,000.00)             | 0.00                            | 2,400,000.00            | 1,236,500.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total         |                                                       | 76,900.00      | 720,000.00     | 19,920,000.00        | 320,000.00               | 0.00                            | 19,600,000.00           | 19,200,000.00    |
| 220205 - TRAINING - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                              | Local Training                                        | 0.00           | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020502                                              | International Training                                | 0.00           | 0.00           | 2,000,000.00         | (2,000,000.00)           | 0.00                            | 4,000,000.00            | 2,000,000.00     |
| 22020504                                              | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 500,000.00     | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 1,900,000.00     |
| 220205 - TRAINING - GENERAL Total                     |                                                       | 0.00           | 500,000.00     | 5,600,000.00         | (2,000,000.00)           | 0.00                            | 7,600,000.00            | 5,100,000.00     |
| 220206 - OTHER SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                              | Security Services                                     | 0.00           | 0.00           | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 22020602                                              | Office Rent                                           | 0.00           | 0.00           | 0.00                 | (2,400,000.00)           | 0.00                            | 2,400,000.00            | 0.00             |
| 22020603                                              | Residential Rent                                      | 0.00           | 0.00           | 200,000.00           | (4,000,000.00)           | 0.00                            | 4,200,000.00            | 200,000.00       |
| 22020605                                              | Cleaning & Fumigation Services                        | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 220206 - OTHER SERVICES - GENERAL Total               |                                                       | 0.00           | 0.00           | 2,840,000.00         | (6,400,000.00)           | 0.00                            | 9,240,000.00            | 2,840,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020705                                              | Architectural Services                                | 0.00           | 0.00           | 600,000.00           | 0.00                     | 0.00                            | 600,000.00              | 600,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                             | 0.00           | 0.00           | 600,000.00           | 0.00                     | 0.00                            | 600,000.00              | 600,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                     | 145,000.00     | 300,000.00     | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,700,000.00     |
| 22020803                                                    | Plant/Generator Fuel Cost                   | 333,000.00     | 420,000.00     | 1,500,000.00         | (2,500,000.00)           | 0.00                            | 4,000,000.00            | 1,080,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                             | 478,000.00     | 720,000.00     | 5,500,000.00         | (2,500,000.00)           | 0.00                            | 8,000,000.00            | 4,780,000.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)          | 10,643.24      | 13,542.67      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 26,457.33        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                             | 10,643.24      | 13,542.67      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 26,457.33        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                         | 2,762,454.55   | 969,500.00     | 11,000,000.00        | 4,600,000.00             | 0.00                            | 6,400,000.00            | 10,030,500.00    |
| 22021002                                                    | Honorarium & Sitting Allowance              | 50,000.00      | 71,000.00      | 3,000,000.00         | (9,000,000.00)           | 0.00                            | 12,000,000.00           | 2,929,000.00     |
| 22021003                                                    | Publicity & Advertisements                  | 0.00           | 0.00           | 1,280,000.00         | 880,000.00               | 0.00                            | 400,000.00              | 1,280,000.00     |
| 22021004                                                    | Medical Expenses-Local                      | 170,000.00     | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22021006                                                    | Postages & Courier Services                 | 0.00           | 100,000.00     | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 100,000.00       |
| 22021007                                                    | Welfare Packages                            | 0.00           | 0.00           | 9,000,000.00         | 3,400,000.00             | 0.00                            | 5,600,000.00            | 9,000,000.00     |
| 22021008                                                    | Subscription to Professional Bodies         | 0.00           | 1,150,000.00   | 1,158,500.00         | (2,841,500.00)           | 0.00                            | 4,000,000.00            | 8,500.00         |
| 22021009                                                    | Sporting Activities                         | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021010                                                    | Direct Teaching & Laboratory Cost           | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021023                                                    | Development Plan Preparation Expenses       | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22021025                                                    | Other Miscellaneous Expenses                | 1,045,000.00   | 2,791,600.00   | 36,000,000.00        | 20,000,000.00            | 0.00                            | 16,000,000.00           | 33,208,400.00    |
| 22021027                                                    | Daily Rated Allowance                       | 1,239,000.00   | 0.00           | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 12,000,000.00    |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                             | 5,266,454.55   | 5,082,100.00   | 75,478,500.00        | 17,038,500.00            | 0.00                            | 58,440,000.00           | 70,396,400.00    |
| 2202 - OVERHEAD COST Total                                  |                                             | 7,068,997.79   | 8,968,642.67   | 146,641,300.00       | (13,358,700.00)          | 0.00                            | 160,000,000.00          | 137,672,657.33   |
| 22 - OTHER RECURRENT COSTS Total                            |                                             | 7,068,997.79   | 8,968,642.67   | 146,641,300.00       | (13,358,700.00)          | 0.00                            | 160,000,000.00          | 137,672,657.33   |
| 051700400100 - College of Legal Studies Yola Total          |                                             | 543,064,244.70 | 585,055,626.28 | 1,034,964,080.00     | 259,100,500.00           | 0.00                            | 775,863,580.00          | 449,908,453.72   |
| 051700500100 - College of Agriculture Ganye                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                    | Basic-Salary                                | 595,301,504.73 | 684,449,236.50 | 879,550,320.00       | 325,376,500.00           | 0.00                            | 554,173,820.00          | 195,101,083.50   |
| 21010103                                                    | Consolidated Revenue Fund Charge - Salaries | 500,000.00     | 750,000.00     | 757,500.00           | 327,500.00               | 0.00                            | 430,000.00              | 7,500.00         |
| 210101 - SALARIES AND WAGES Total                           |                                             | 595,801,504.73 | 685,199,236.50 | 880,307,820.00       | 325,704,000.00           | 0.00                            | 554,603,820.00          | 195,108,583.50   |
| 2101 - SALARY Total                                         |                                             | 595,801,504.73 | 685,199,236.50 | 880,307,820.00       | 325,704,000.00           | 0.00                            | 554,603,820.00          | 195,108,583.50   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020101                                                    | Non Regular Allowances                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020102                                                    | Housing/Rent Allowance                      | 0.00           | 3,896,483.13   | 3,935,500.00         | 2,845,880.00             | 0.00                            | 1,089,620.00            | 39,016.87        |
| 21020103                                                    | Transport Allowance                         | 0.00           | 3,042,545.88   | 3,073,000.00         | 2,849,400.00             | 0.00                            | 223,600.00              | 30,454.12        |
| 21020104                                                    | Meal Subsidy                                | 0.00           | 1,435,879.35   | 1,450,300.00         | 1,345,380.00             | 0.00                            | 104,920.00              | 14,420.65        |
| 21020105                                                    | Utility Allowance                           | 0.00           | 1,059,514.53   | 1,070,200.00         | 954,960.00               | 0.00                            | 115,240.00              | 10,685.47        |
| 21020107                                                    | Leave Allowance                             | 0.00           | 790,682.16     | 798,600.00           | 604,240.00               | 0.00                            | 194,360.00              | 7,917.84         |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 21020108                                        | Domestic Staff Allowance                         | 0.00           | 0.00           | 0.00                 | (258,860.00)             | 0.00                            | 258,860.00              | 0.00             |
| 21020109                                        | Shift Allowance                                  | 2,129,481.48   | 2,086,719.02   | 3,016,220.00         | 1,036,500.00             | 0.00                            | 1,979,720.00            | 929,500.98       |
| 21020110                                        | Call Duty Allowance                              | 9,064,739.28   | 9,421,840.80   | 12,699,740.00        | 4,668,200.00             | 0.00                            | 8,031,540.00            | 3,277,899.20     |
| 21020111                                        | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (590,820.00)             | 0.00                            | 590,820.00              | 0.00             |
| 21020112                                        | Harzard Allowance                                | 1,028,441.65   | 1,007,738.44   | 1,430,520.00         | 500,000.00               | 0.00                            | 930,520.00              | 422,781.56       |
| 21020118                                        | Siwes Allowance                                  | 4,701,933.53   | 5,776,241.71   | 6,977,060.00         | 2,702,000.00             | 0.00                            | 4,275,060.00            | 1,200,818.29     |
| 21020119                                        | Field Allowance                                  | 4,701,933.53   | 5,776,241.71   | 6,977,060.00         | 2,702,000.00             | 0.00                            | 4,275,060.00            | 1,200,818.29     |
| 21020121                                        | Wiegthing Allowance                              | 0.00           | 0.00           | 0.00                 | (9,376,580.00)           | 0.00                            | 9,376,580.00            | 0.00             |
| 21020123                                        | Responsibility Allowance                         | 3,365,172.00   | 3,365,172.00   | 3,380,060.00         | 3,177,100.00             | 0.00                            | 202,960.00              | 14,888.00        |
| 21020130                                        | Special Allowance                                | 0.00           | 0.00           | 0.00                 | (2,678,900.00)           | 0.00                            | 2,678,900.00            | 0.00             |
| 21020137                                        | Driver's Allowance                               | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020140                                        | Academic Allowance                               | 21,158,694.08  | 25,993,083.67  | 34,336,580.00        | 12,158,900.00            | 0.00                            | 22,177,680.00           | 8,343,496.33     |
| 21020145                                        | Other Allowances and Benefits                    | 23,680,000.00  | 4,720,000.00   | 10,957,040.00        | 4,710,000.00             | 0.00                            | 6,247,040.00            | 6,237,040.00     |
| 210201 - ALLOWANCES Total                       |                                                  | 69,830,395.55  | 68,372,142.40  | 90,101,880.00        | 27,349,400.00            | 0.00                            | 62,752,480.00           | 21,729,737.60    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 69,830,395.55  | 68,372,142.40  | 90,101,880.00        | 27,349,400.00            | 0.00                            | 62,752,480.00           | 21,729,737.60    |
| 21 - PERSONNEL COST Total                       |                                                  | 665,631,900.28 | 753,571,378.90 | 970,409,700.00       | 353,053,400.00           | 0.00                            | 617,356,300.00          | 216,838,321.10   |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 657,600.00     | 846,000.00     | 1,080,000.00         | 40,000.00                | 0.00                            | 1,040,000.00            | 234,000.00       |
| 22020105                                        | Hotel Accommodation - Local                      | 456,000.00     | 233,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 167,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 1,113,600.00   | 1,079,000.00   | 1,480,000.00         | 40,000.00                | 0.00                            | 1,440,000.00            | 401,000.00       |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 247,400.00     | 220,500.00     | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 259,500.00       |
| 22020204                                        | Satellite Broadcasting Access Charges            | 123,000.00     | 21,000.00      | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 179,000.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 370,400.00     | 241,500.00     | 680,000.00           | 0.00                     | 0.00                            | 680,000.00              | 438,500.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 363,370.00     | 912,200.00     | 914,400.00           | 234,400.00               | 0.00                            | 680,000.00              | 2,200.00         |
| 22020305                                        | Printing of Non Security Documents               | 300,000.00     | 638,000.00     | 1,200,000.00         | 800,000.00               | 0.00                            | 400,000.00              | 562,000.00       |
| 22020306                                        | Printing of Security Documents                   | 300,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020307                                        | Drugs/Laboratory/Medical Supplies                | 367,000.00     | 160,000.00     | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 120,000.00       |
| 22020309                                        | UniForms & Other Clothing                        | 465,000.00     | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020310                                        | Teaching Aids/Instruction Materials              | 1,456,460.00   | 486,700.00     | 1,696,000.00         | 0.00                     | 0.00                            | 1,696,000.00            | 1,209,300.00     |
| 22020311                                        | Food Stuff/Catering Materials Supplies           | 103,000.00     | 20,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 60,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 3,354,830.00   | 2,216,900.00   | 4,330,400.00         | 1,034,400.00             | 0.00                            | 3,296,000.00            | 2,113,500.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 663,000.00     | 2,012,000.00   | 2,160,000.00         | 0.00                     | 0.00                            | 2,160,000.00            | 148,000.00       |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 1,315,800.00   | 330,500.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 469,500.00       |
| 22020404                                        | Maintenance of Office/IT Equipments              | 106,500.00     | 140,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 260,000.00       |
| 22020405                                        | Maintenance of Plants/Generators                 | 0.00           | 80,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 40,000.00        |
| 22020406                                        | Other Maintenance Services                       | 903,300.00     | 6,046,750.00   | 6,051,300.00         | 451,300.00               | 0.00                            | 5,600,000.00            | 4,550.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 2,988,600.00   | 8,609,250.00   | 9,531,300.00         | 451,300.00               | 0.00                            | 9,080,000.00            | 922,050.00       |
| 220205 - TRAINING - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020501                                                    | Local Training                                        | 2,061,500.00   | 1,605,000.00   | 1,609,100.00         | 409,100.00               | 0.00                            | 1,200,000.00            | 4,100.00         |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 2,481,350.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 1,518,650.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 2,061,500.00   | 4,086,350.00   | 5,609,100.00         | 409,100.00               | 0.00                            | 5,200,000.00            | 1,522,750.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 550,000.00     | 862,000.00     | 960,000.00           | 0.00                     | 0.00                            | 960,000.00              | 98,000.00        |
| 22020603                                                    | Residential Rent                                      | 1,046,500.00   | 897,000.00     | 1,840,000.00         | 0.00                     | 0.00                            | 1,840,000.00            | 943,000.00       |
| 22020604                                                    | Security Vote (Including Operations)                  | 280,000.00     | 178,700.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 61,300.00        |
| 22020605                                                    | Cleaning & Fumigation Services                        | 60,000.00      | 92,000.00      | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 148,000.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 1,936,500.00   | 2,029,700.00   | 3,280,000.00         | 0.00                     | 0.00                            | 3,280,000.00            | 1,250,300.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020703                                                    | Legal Services                                        | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 1,161,800.00   | 808,660.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 391,340.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 51,500.00      | 119,700.00     | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 80,300.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 1,213,300.00   | 928,360.00     | 1,400,000.00         | 0.00                     | 0.00                            | 1,400,000.00            | 471,640.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 21,998.59      | 38,198.99      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 1,801.01         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 21,998.59      | 38,198.99      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 1,801.01         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                                   | 824,700.00     | 156,000.00     | 277,000.00           | 213,000.00               | 0.00                            | 64,000.00               | 121,000.00       |
| 22021002                                                    | Honorarium & Sitting Allowance                        | 795,000.00     | 140,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 660,000.00       |
| 22021003                                                    | Publicity & Advertisements                            | 602,000.00     | 572,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 228,000.00       |
| 22021004                                                    | Medical Expenses-Local                                | 100,000.00     | 70,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 90,000.00        |
| 22021006                                                    | Postages & Courier Services                           | 20,000.00      | 20,000.00      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 20,000.00        |
| 22021007                                                    | Welfare Packages                                      | 1,377,000.00   | 2,264,260.00   | 3,600,000.00         | 0.00                     | 0.00                            | 3,600,000.00            | 1,335,740.00     |
| 22021009                                                    | Sporting Activities                                   | 709,380.00     | 234,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 166,000.00       |
| 22021023                                                    | Development Plan Preparation Expenses                 | 143,960.00     | 709,500.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 90,500.00        |
| 22021025                                                    | Other Miscellaneous Expenses                          | 116,000.00     | 3,430,050.00   | 4,800,000.00         | 0.00                     | 0.00                            | 4,800,000.00            | 1,369,950.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                                       | 4,688,040.00   | 7,595,810.00   | 11,677,000.00        | 213,000.00               | 0.00                            | 11,464,000.00           | 4,081,190.00     |
| 2202 - OVERHEAD COST Total                                  |                                                       | 17,748,768.59  | 26,825,068.99  | 38,187,800.00        | 2,147,800.00             | 0.00                            | 36,040,000.00           | 11,362,731.01    |
| 22 - OTHER RECURRENT COSTS Total                            |                                                       | 17,748,768.59  | 26,825,068.99  | 38,187,800.00        | 2,147,800.00             | 0.00                            | 36,040,000.00           | 11,362,731.01    |
| 051700500100 - College of Agriculture Ganye Total           |                                                       | 683,380,668.87 | 780,396,447.89 | 1,008,597,500.00     | 355,201,200.00           | 0.00                            | 653,396,300.00          | 228,201,052.11   |
| 051700800100 - Adamawa State Library Board                  |                                                       |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                               |                                                       |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                    | Basic-Salary                                          | 96,781,301.03  | 112,992,982.08 | 131,362,400.00       | 46,362,400.00            | 0.00                            | 85,000,000.00           | 18,369,417.92    |
| 21010103                                                    | Consolidated Revenue Fund Charge - Salaries           | 500,000.00     | 1,050,000.00   | 1,060,500.00         | 630,500.00               | 0.00                            | 430,000.00              | 10,500.00        |
| 210101 - SALARIES AND WAGES Total                           |                                                       | 97,281,301.03  | 114,042,982.08 | 132,422,900.00       | 46,992,900.00            | 0.00                            | 85,430,000.00           | 18,379,917.92    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | N              | N              | N                    | N                        | N                               | N                       | N                |
| 2101 - SALARY Total                             |                                                  | 97,281,301.03  | 114,042,982.08 | 132,422,900.00       | 46,992,900.00            | 0.00                            | 85,430,000.00           | 18,379,917.92    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                           | 22,143,551.50  | 25,852,788.02  | 30,037,680.00        | 10,607,700.00            | 0.00                            | 19,429,980.00           | 4,184,891.98     |
| 21020103                                        | Transport Allowance                              | 7,764,503.37   | 10,195,212.02  | 11,096,660.00        | 3,704,100.00             | 0.00                            | 7,392,560.00            | 901,447.98       |
| 21020104                                        | Meal Subsidy                                     | 1,537,816.48   | 2,051,214.96   | 2,241,040.00         | 728,300.00               | 0.00                            | 1,512,740.00            | 189,825.04       |
| 21020105                                        | Utility Allowance                                | 4,034,352.69   | 5,456,623.31   | 5,679,660.00         | 1,933,500.00             | 0.00                            | 3,746,160.00            | 223,036.69       |
| 21020106                                        | Entertainment Allowance                          | 100,063.46     | 149,488.80     | 150,160.00           | 119,200.00               | 0.00                            | 30,960.00               | 671.20           |
| 21020107                                        | Leave Allowance                                  | 9,001,409.00   | 10,772,830.14  | 12,055,600.00        | 4,285,500.00             | 0.00                            | 7,770,100.00            | 1,282,769.86     |
| 21020108                                        | Domestic Staff Allowance                         | 3,397,005.84   | 4,947,852.33   | 4,966,620.00         | 3,846,900.00             | 0.00                            | 1,119,720.00            | 18,767.67        |
| 21020111                                        | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | (1,328,700.00)           | 0.00                            | 1,328,700.00            | 0.00             |
| 21020135                                        | Furniture Allowance                              | 14,470,157.92  | 16,959,419.52  | 18,447,700.00        | 6,953,800.00             | 0.00                            | 11,493,900.00           | 1,488,280.48     |
| 21020145                                        | Other Allowances and Benefits                    | 11,800,000.00  | 2,330,000.00   | 3,190,000.00         | 2,330,000.00             | 0.00                            | 860,000.00              | 860,000.00       |
| 210201 - ALLOWANCES Total                       |                                                  | 74,248,860.26  | 78,715,429.10  | 87,865,120.00        | 33,180,300.00            | 0.00                            | 54,684,820.00           | 9,149,690.90     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 74,248,860.26  | 78,715,429.10  | 87,865,120.00        | 33,180,300.00            | 0.00                            | 54,684,820.00           | 9,149,690.90     |
| 21 - PERSONNEL COST Total                       |                                                  | 171,530,161.29 | 192,758,411.18 | 220,288,020.00       | 80,173,200.00            | 0.00                            | 140,114,820.00          | 27,529,608.82    |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 140,000.00     | 227,000.00     | 227,300.00           | 27,300.00                | 0.00                            | 200,000.00              | 300.00           |
| 22020102                                        | Local Travel & Transport: Others                 | 250,000.00     | 239,000.00     | 239,400.00           | 39,400.00                | 0.00                            | 200,000.00              | 400.00           |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 390,000.00     | 466,000.00     | 466,700.00           | 66,700.00                | 0.00                            | 400,000.00              | 700.00           |
| 220202 - UTILITIES - GENERAL                    |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 158,000.00     | 151,000.00     | 151,500.00           | 47,500.00                | 0.00                            | 104,000.00              | 500.00           |
| 22020203                                        | Internet Access Charges                          | 33,000.00      | 53,000.00      | 106,000.00           | 50,000.00                | 0.00                            | 56,000.00               | 53,000.00        |
| 22020204                                        | Satellite Broadcasting Access Charges            | 8,000.00       | 73,000.00      | 73,200.00            | 17,200.00                | 0.00                            | 56,000.00               | 200.00           |
| 22020205                                        | Water Rates                                      | 0.00           | 6,000.00       | 26,400.00            | 0.00                     | 0.00                            | 26,400.00               | 20,400.00        |
| 22020206                                        | Sewerage Charges                                 | 0.00           | 9,000.00       | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 7,000.00         |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 199,000.00     | 292,000.00     | 373,100.00           | 114,700.00               | 0.00                            | 258,400.00              | 81,100.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 20,000.00      | 110,000.00     | 110,300.00           | 30,300.00                | 0.00                            | 80,000.00               | 300.00           |
| 22020304                                        | Magazines & Periodicals                          | 21,000.00      | 25,000.00      | 40,000.00            | 12,000.00                | 0.00                            | 28,000.00               | 15,000.00        |
| 22020305                                        | Printing of Non Security Documents               | 71,000.00      | 15,000.00      | 30,000.00            | 6,000.00                 | 0.00                            | 24,000.00               | 15,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 112,000.00     | 150,000.00     | 180,300.00           | 48,300.00                | 0.00                            | 132,000.00              | 30,300.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 67,000.00      | 80,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 40,000.00        |
| 22020402                                        | Maintenance of Office Furniture                  | 13,000.00      | 112,000.00     | 112,400.00           | 32,400.00                | 0.00                            | 80,000.00               | 400.00           |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 49,000.00      | 45,000.00      | 60,000.00            | 12,000.00                | 0.00                            | 48,000.00               | 15,000.00        |
| 22020404                                        | Maintenance of Office/IT Equipments              | 52,000.00      | 55,000.00      | 55,100.00            | 7,100.00                 | 0.00                            | 48,000.00               | 100.00           |
| 22020405                                        | Maintenance of Plants/Generators                 | 311,000.00     | 47,000.00      | 49,600.00            | 0.00                     | 0.00                            | 49,600.00               | 2,600.00         |
| 22020406                                        | Other Maintenance Services                       | 111,000.00     | 609,000.00     | 611,100.00           | 211,100.00               | 0.00                            | 400,000.00              | 2,100.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 603,000.00     | 948,000.00     | 1,008,200.00         | 262,600.00               | 0.00                            | 745,600.00              | 60,200.00        |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                              | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                            |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220205 - TRAINING - GENERAL                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                   | Local Training                              | 95,000.00      | 201,000.00     | 240,000.00           | 52,000.00                | 0.00                            | 188,000.00              | 39,000.00        |
| 22020502                                                   | International Training                      | 19,000.00      | 178,000.00     | 178,600.00           | 58,600.00                | 0.00                            | 120,000.00              | 600.00           |
| 220205 - TRAINING - GENERAL Total                          |                                             | 114,000.00     | 379,000.00     | 418,600.00           | 110,600.00               | 0.00                            | 308,000.00              | 39,600.00        |
| 220206 - OTHER SERVICES - GENERAL                          |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                   | Security Services                           | 0.00           | 34,000.00      | 36,000.00            | 0.00                     | 0.00                            | 36,000.00               | 2,000.00         |
| 22020605                                                   | Cleaning & Fumigation Services              | 11,000.00      | 10,000.00      | 12,000.00            | 0.00                     | 0.00                            | 12,000.00               | 2,000.00         |
| 220206 - OTHER SERVICES - GENERAL Total                    |                                             | 11,000.00      | 44,000.00      | 48,000.00            | 0.00                     | 0.00                            | 48,000.00               | 4,000.00         |
| 220208 - FUEL & LUBRICANTS - GENERAL                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020802                                                   | Other Transport Equipment Fuel Cost         | 10,000.00      | 47,000.00      | 47,100.00            | 11,100.00                | 0.00                            | 36,000.00               | 100.00           |
| 22020803                                                   | Plant/Generator Fuel Cost                   | 20,000.00      | 40,000.00      | 74,000.00            | 34,000.00                | 0.00                            | 40,000.00               | 34,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                 |                                             | 30,000.00      | 87,000.00      | 121,100.00           | 45,100.00                | 0.00                            | 76,000.00               | 34,100.00        |
| 220209 - FINANCIAL CHARGES - GENERAL                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                   | Bank Charges (Other Than Interest)          | 1,292.47       | 13,658.57      | 36,000.00            | 0.00                     | 0.00                            | 36,000.00               | 22,341.43        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                 |                                             | 1,292.47       | 13,658.57      | 36,000.00            | 0.00                     | 0.00                            | 36,000.00               | 22,341.43        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                   | Refreshment & Meals                         | 13,000.00      | 39,000.00      | 56,000.00            | 16,000.00                | 0.00                            | 40,000.00               | 17,000.00        |
| 22021002                                                   | Honorarium & Sitting Allowance              | 62,000.00      | 112,000.00     | 112,400.00           | 32,400.00                | 0.00                            | 80,000.00               | 400.00           |
| 22021003                                                   | Publicity & Advertisements                  | 0.00           | 20,000.00      | 30,000.00            | 10,000.00                | 0.00                            | 20,000.00               | 10,000.00        |
| 22021006                                                   | Postages & Courier Services                 | 0.00           | 16,000.00      | 20,000.00            | 4,000.00                 | 0.00                            | 16,000.00               | 4,000.00         |
| 22021007                                                   | Welfare Packages                            | 91,000.00      | 127,000.00     | 127,100.00           | 7,100.00                 | 0.00                            | 120,000.00              | 100.00           |
| 22021023                                                   | Development Plan Preparation Expenses       | 24,000.00      | 50,000.00      | 50,100.00            | 10,100.00                | 0.00                            | 40,000.00               | 100.00           |
| 22021025                                                   | Other Miscellaneous Expenses                | 261,000.00     | 715,000.00     | 716,600.00           | 156,600.00               | 0.00                            | 560,000.00              | 1,600.00         |
| 22021027                                                   | Daily Rated Allowance                       | 123,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total              |                                             | 574,000.00     | 1,079,000.00   | 1,112,200.00         | 236,200.00               | 0.00                            | 876,000.00              | 33,200.00        |
| 2202 - OVERHEAD COST Total                                 |                                             | 2,034,292.47   | 3,458,658.57   | 3,764,200.00         | 884,200.00               | 0.00                            | 2,880,000.00            | 305,541.43       |
| 22 - OTHER RECURRENT COSTS Total                           |                                             | 2,034,292.47   | 3,458,658.57   | 3,764,200.00         | 884,200.00               | 0.00                            | 2,880,000.00            | 305,541.43       |
| 051700800100 - Adamawa State Library Board Total           |                                             | 173,564,453.76 | 196,217,069.75 | 224,052,220.00       | 81,057,400.00            | 0.00                            | 142,994,820.00          | 27,835,150.25    |
| 051700900100 - Adamawa State Mass Education Board (ADSMEB) |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                              |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                   | Basic Salary                                | 60,179,313.34  | 64,586,679.17  | 82,483,200.00        | 28,883,700.00            | 0.00                            | 53,599,500.00           | 17,896,520.83    |
| 21010103                                                   | Consolidated Revenue Fund Charge - Salaries | 1,552,352.88   | 5,428,483.88   | 5,482,800.00         | 5,052,800.00             | 0.00                            | 430,000.00              | 54,316.13        |
| 210101 - SALARIES AND WAGES Total                          |                                             | 61,731,666.22  | 70,015,163.05  | 87,966,000.00        | 33,936,500.00            | 0.00                            | 54,029,500.00           | 17,950,836.96    |
| 2101 - SALARY Total                                        |                                             | 61,731,666.22  | 70,015,163.05  | 87,966,000.00        | 33,936,500.00            | 0.00                            | 54,029,500.00           | 17,950,836.96    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                  |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                   | Housing/Rent Allowance                      | 13,626,906.32  | 14,647,162.26  | 18,801,200.00        | 6,537,600.00             | 0.00                            | 12,263,600.00           | 4,154,037.74     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020103                                        | Transport Allowance                                   | 3,836,480.26   | 4,634,697.26   | 5,382,500.00         | 1,774,800.00             | 0.00                            | 3,607,700.00            | 747,802.74       |
| 21020104                                        | Meal Subsidy                                          | 549,897.30     | 677,069.34     | 828,000.00           | 238,900.00               | 0.00                            | 589,100.00              | 150,930.66       |
| 21020105                                        | Utility Allowance                                     | 2,164,108.61   | 2,750,981.42   | 2,978,300.00         | 1,017,500.00             | 0.00                            | 1,960,800.00            | 227,318.58       |
| 21020106                                        | Entertainment Allowance                               | 352,614.22     | 440,048.63     | 440,580.00           | 235,900.00               | 0.00                            | 204,680.00              | 531.37           |
| 21020107                                        | Leave Allowance                                       | 5,502,450.00   | 5,903,484.41   | 7,863,680.00         | 2,516,200.00             | 0.00                            | 5,347,480.00            | 1,960,195.59     |
| 21020108                                        | Domestic Staff Allowance                              | 11,242,527.22  | 13,668,706.39  | 13,678,560.00        | 6,965,400.00             | 0.00                            | 6,713,160.00            | 9,853.61         |
| 21020111                                        | Clinical Allowance                                    | 0.00           | 0.00           | 0.00                 | (482,460.00)             | 0.00                            | 482,460.00              | 0.00             |
| 21020114                                        | Teaching Allowance                                    | 7,481,378.27   | 7,998,499.20   | 9,783,700.00         | 3,561,600.00             | 0.00                            | 6,222,100.00            | 1,785,200.80     |
| 21020127                                        | UniForm Allowance                                     | 0.00           | 0.00           | 0.00                 | (6,400,980.00)           | 0.00                            | 6,400,980.00            | 0.00             |
| 21020135                                        | Furniture Allowance                                   | 10,558,826.50  | 11,623,744.76  | 14,522,260.00        | 5,173,200.00             | 0.00                            | 9,349,060.00            | 2,898,515.24     |
| 21020145                                        | Other Allowances and Benefits                         | 5,710,000.00   | 1,100,000.00   | 1,960,000.00         | 1,100,000.00             | 0.00                            | 860,000.00              | 860,000.00       |
| 210201 - ALLOWANCES Total                       |                                                       | 61,025,188.70  | 63,444,393.67  | 76,238,780.00        | 22,237,660.00            | 0.00                            | 54,001,120.00           | 12,794,386.33    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                       | 61,025,188.70  | 63,444,393.67  | 76,238,780.00        | 22,237,660.00            | 0.00                            | 54,001,120.00           | 12,794,386.33    |
| 21 - PERSONNEL COST Total                       |                                                       | 122,756,854.92 | 133,459,556.72 | 164,204,780.00       | 56,174,160.00            | 0.00                            | 108,030,620.00          | 30,745,223.29    |
| 22 - OTHER RECURRENT COSTS                      |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                       |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training                    | 204,000.00     | 176,000.00     | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 24,000.00        |
| 22020105                                        | Hotel Accommodation - Local                           | 0.00           | 72,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 8,000.00         |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                       | 204,000.00     | 248,000.00     | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 32,000.00        |
| 220202 - UTILITIES - GENERAL                    |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                                   | 10,000.00      | 20,000.00      | 64,000.00            | 0.00                     | 0.00                            | 64,000.00               | 44,000.00        |
| 22020205                                        | Water Rates                                           | 0.00           | 0.00           | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 24,000.00        |
| 220202 - UTILITIES - GENERAL Total              |                                                       | 10,000.00      | 20,000.00      | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 68,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020305                                        | Printing of Non Security Documents                    | 25,000.00      | 39,500.00      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 500.00           |
| 22020306                                        | Printing of Security Documents                        | 0.00           | 10,000.00      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 30,000.00        |
| 22020310                                        | Teaching Aids/Instruction Materials                   | 47,000.00      | 0.00           | 64,000.00            | 0.00                     | 0.00                            | 64,000.00               | 64,000.00        |
| 22020312                                        | Other Materials and Supplies                          | 36,500.00      | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                       | 108,500.00     | 49,500.00      | 184,000.00           | 0.00                     | 0.00                            | 184,000.00              | 134,500.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment      | 65,000.00      | 36,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 44,000.00        |
| 22020402                                        | Maintenance of Office Furniture                       | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs       | 51,000.00      | 8,000.00       | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 72,000.00        |
| 22020404                                        | Maintenance of Office/IT Equipments                   | 14,000.00      | 20,000.00      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 20,000.00        |
| 22020406                                        | Other Maintenance Services                            | 53,000.00      | 156,000.00     | 156,400.00           | 36,400.00                | 0.00                            | 120,000.00              | 400.00           |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                       | 183,000.00     | 220,000.00     | 436,400.00           | 36,400.00                | 0.00                            | 400,000.00              | 216,400.00       |
| 220205 - TRAINING - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                        | Local Training                                        | 40,000.00      | 33,000.00      | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 7,000.00         |
| 22020504                                        | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 0.00           | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | 16,000,000.00    |
| 220205 - TRAINING - GENERAL Total               |                                                       | 40,000.00      | 33,000.00      | 16,040,000.00        | 0.00                     | 0.00                            | 16,040,000.00           | 16,007,000.00    |
| 220206 - OTHER SERVICES - GENERAL               |                                                       |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                    | Economic Description                        | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------------------------------------------|---------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                  |                                             | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020601                                                         | Security Services                           | 0.00             | 12,000.00        | 720,000.00           | 0.00                     | 0.00                            | 720,000.00              | 708,000.00       |
| 22020605                                                         | Cleaning & Fumigation Services              | 10,000.00        | 10,000.00        | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 6,000.00         |
| 220206 - OTHER SERVICES - GENERAL Total                          |                                             | 10,000.00        | 22,000.00        | 736,000.00           | 0.00                     | 0.00                            | 736,000.00              | 714,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                             |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22020801                                                         | Motor Vehicle Fuel Cost                     | 65,000.00        | 83,500.00        | 83,600.00            | 3,600.00                 | 0.00                            | 80,000.00               | 100.00           |
| 22020802                                                         | Other Transport Equipment Fuel Cost         | 50,000.00        | 42,000.00        | 48,000.00            | 0.00                     | 0.00                            | 48,000.00               | 6,000.00         |
| 22020803                                                         | Plant/Generator Fuel Cost                   | 70,000.00        | 70,900.00        | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 9,100.00         |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                       |                                             | 185,000.00       | 196,400.00       | 211,600.00           | 3,600.00                 | 0.00                            | 208,000.00              | 15,200.00        |
| 220209 - FINANCIAL CHARGES - GENERAL                             |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22020901                                                         | Bank Charges (Other Than Interest)          | 2,410.50         | 29,077.08        | 29,300.00            | 13,300.00                | 0.00                            | 16,000.00               | 222.92           |
| 220209 - FINANCIAL CHARGES - GENERAL Total                       |                                             | 2,410.50         | 29,077.08        | 29,300.00            | 13,300.00                | 0.00                            | 16,000.00               | 222.92           |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                          |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22021001                                                         | Refreshment & Meals                         | 10,000.00        | 8,000.00         | 64,000.00            | 0.00                     | 0.00                            | 64,000.00               | 56,000.00        |
| 22021002                                                         | Honorarium & Sitting Allowance              | 0.00             | 73,000.00        | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 7,000.00         |
| 22021003                                                         | Publicity & Advertisements                  | 0.00             | 0.00             | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021004                                                         | Medical Expenses-Local                      | 0.00             | 0.00             | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021007                                                         | Welfare Packages                            | 62,000.00        | 144,000.00       | 144,000.00           | 0.00                     | 0.00                            | 144,000.00              | 0.00             |
| 22021023                                                         | Development Plan Preparation Expenses       | 0.00             | 0.00             | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22021027                                                         | Daily Rated Allowance                       | 1,130,000.00     | 1,448,000.00     | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 2,552,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                    |                                             | 1,202,000.00     | 1,673,000.00     | 4,448,000.00         | 0.00                     | 0.00                            | 4,448,000.00            | 2,775,000.00     |
| 2202 - OVERHEAD COST Total                                       |                                             | 1,944,910.50     | 2,490,977.08     | 22,453,300.00        | 53,300.00                | 0.00                            | 22,400,000.00           | 19,962,322.92    |
| 22 - OTHER RECURRENT COSTS Total                                 |                                             | 1,944,910.50     | 2,490,977.08     | 22,453,300.00        | 53,300.00                | 0.00                            | 22,400,000.00           | 19,962,322.92    |
| 051700900100 - Adamawa State Mass Education Board (ADSMEB) Total |                                             | 124,701,765.42   | 135,950,533.80   | 186,658,080.00       | 56,227,460.00            | 0.00                            | 130,430,620.00          | 50,707,546.21    |
| 051701800100 - Adamawa State Polytechnic Yola                    |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                              |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                    |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                      |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21010101                                                         | Basic-Salary                                | 1,329,461,519.42 | 1,388,166,612.88 | 1,389,492,460.00     | 803,575,800.00           | 0.00                            | 585,916,660.00          | 1,325,847.12     |
| 21010103                                                         | Consolidated Revenue Fund Charge - Salaries | 850,000.00       | 450,000.00       | 454,500.00           | 223,160.00               | 0.00                            | 231,340.00              | 4,500.00         |
| 210101 - SALARIES AND WAGES Total                                |                                             | 1,330,311,519.42 | 1,388,616,612.88 | 1,389,946,960.00     | 803,798,960.00           | 0.00                            | 586,148,000.00          | 1,330,347.12     |
| 2101 - SALARY Total                                              |                                             | 1,330,311,519.42 | 1,388,616,612.88 | 1,389,946,960.00     | 803,798,960.00           | 0.00                            | 586,148,000.00          | 1,330,347.12     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                        |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                              |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21020102                                                         | Housing/Rent Allowance                      | 2,039,570.16     | 3,684,554.01     | 289,607,420.00       | 1,019,800.00             | 0.00                            | 288,587,620.00          | 285,922,865.99   |
| 21020103                                                         | Transport Allowance                         | 475,247.04       | 1,759,723.29     | 272,509,400.00       | 237,700.00               | 0.00                            | 272,271,700.00          | 270,749,676.71   |
| 21020104                                                         | Meal Subsidy                                | 222,183.60       | 828,370.80       | 74,114,100.00        | 111,100.00               | 0.00                            | 74,003,000.00           | 73,285,729.20    |
| 21020105                                                         | Utility Allowance                           | 1,051,266.48     | 1,498,563.30     | 60,041,140.00        | 525,700.00               | 0.00                            | 59,515,440.00           | 58,542,576.70    |
| 21020106                                                         | Entertainment Allowance                     | 403,997.16       | 403,997.16       | 2,890,360.00         | 202,000.00               | 0.00                            | 2,688,360.00            | 2,486,362.84     |
| 21020107                                                         | Leave Allowance                             | 817,484.52       | 1,151,288.10     | 59,021,240.00        | 408,800.00               | 0.00                            | 58,612,440.00           | 57,869,951.90    |
| 21020108                                                         | Domestic Staff Allowance                    | 3,578,275.20     | 3,578,275.20     | 49,048,780.00        | 1,789,200.00             | 0.00                            | 47,259,580.00           | 45,470,504.80    |
| 21020109                                                         | Shift Allowance                             | 2,812,909.22     | 2,827,460.46     | 4,456,840.00         | 1,409,000.00             | 0.00                            | 3,047,840.00            | 1,629,379.54     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                       | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                            | ₦                | ₦                | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 21020110                                        | Call Duty Allowance                        | 2,395,835.17     | 2,501,156.76     | 4,057,640.00         | 1,250,600.00             | 0.00                            | 2,807,040.00            | 1,556,483.24     |
| 21020111                                        | Clinical Allowance                         | 0.00             | 0.00             | 0.00                 | (558,140.00)             | 0.00                            | 558,140.00              | 0.00             |
| 21020112                                        | Harzard Allowance                          | 747,523.46       | 688,899.84       | 2,475,580.00         | 344,500.00               | 0.00                            | 2,131,080.00            | 1,786,680.16     |
| 21020118                                        | Siwes Allowance                            | 15,507,524.00    | 16,520,304.63    | 26,340,660.00        | 7,828,300.00             | 0.00                            | 18,512,360.00           | 9,820,355.37     |
| 21020119                                        | Field Allowance                            | 15,507,524.00    | 16,520,304.63    | 26,340,660.00        | 7,828,300.00             | 0.00                            | 18,512,360.00           | 9,820,355.37     |
| 21020121                                        | Wiegthing Allowance                        | 0.00             | 0.00             | 0.00                 | (31,014,180.00)          | 0.00                            | 31,014,180.00           | 0.00             |
| 21020123                                        | Responsibility Allowance                   | 9,343,316.73     | 9,500,305.40     | 27,104,200.00        | 4,748,500.00             | 0.00                            | 22,355,700.00           | 17,603,894.60    |
| 21020129                                        | Newspapers Allowance                       | 0.00             | 0.00             | 0.00                 | (694,880.00)             | 0.00                            | 694,880.00              | 0.00             |
| 21020130                                        | Special Allowance                          | 0.00             | 0.00             | 0.00                 | (20,283,100.00)          | 0.00                            | 20,283,100.00           | 0.00             |
| 21020135                                        | Furniture Allowance                        | 0.00             | 0.00             | 0.00                 | (107,967,840.00)         | 0.00                            | 107,967,840.00          | 0.00             |
| 21020137                                        | Driver's Allowance                         | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020140                                        | Academic Allowance                         | 69,783,883.16    | 74,341,387.50    | 99,974,120.00        | 35,227,300.00            | 0.00                            | 64,746,820.00           | 25,632,732.50    |
| 21020143                                        | Motor Vehicle/ Maintenance Allowance       | 1,211,991.48     | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145                                        | Other Allowances and Benefits              | 40,680,000.00    | 9,221,991.48     | 27,099,760.00        | 8,596,000.00             | 0.00                            | 18,503,760.00           | 17,877,768.52    |
| 210201 - ALLOWANCES Total                       |                                            | 166,578,531.38   | 145,026,582.56   | 1,025,081,900.00     | (88,991,340.00)          | 0.00                            | 1,114,073,240.00        | 880,055,317.44   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                            | 166,578,531.38   | 145,026,582.56   | 1,025,081,900.00     | (88,991,340.00)          | 0.00                            | 1,114,073,240.00        | 880,055,317.44   |
| 21 - PERSONNEL COST Total                       |                                            | 1,496,890,050.80 | 1,533,643,195.44 | 2,415,028,860.00     | 714,807,620.00           | 0.00                            | 1,700,221,240.00        | 881,385,664.56   |
| 22 - OTHER RECURRENT COSTS                      |                                            |                  |                  |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                            |                  |                  |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                            |                  |                  |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training         | 1,500,000.00     | 500,000.00       | 4,520,000.00         | 0.00                     | 0.00                            | 4,520,000.00            | 4,020,000.00     |
| 22020102                                        | Local Travel & Transport: Others           | 0.00             | 0.00             | 27,600,000.00        | 0.00                     | 0.00                            | 27,600,000.00           | 27,600,000.00    |
| 22020103                                        | International Travel & Transport: Training | 0.00             | 0.00             | 6,000,000.00         | 0.00                     | 0.00                            | 6,000,000.00            | 6,000,000.00     |
| 22020105                                        | Hotel Accommodation - Local                | 0.00             | 0.00             | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00     |
| 22020109                                        | Per-Diem/Estacodes                         | 0.00             | 0.00             | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                            | 1,500,000.00     | 500,000.00       | 41,720,000.00        | 0.00                     | 0.00                            | 41,720,000.00           | 41,220,000.00    |
| 220202 - UTILITIES - GENERAL                    |                                            |                  |                  |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                        | 0.00             | 0.00             | 34,800,000.00        | (20,000,000.00)          | 0.00                            | 54,800,000.00           | 34,800,000.00    |
| 22020203                                        | Internet Access Charges                    | 0.00             | 0.00             | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22020204                                        | Satellite Broadcasting Access Charges      | 0.00             | 0.00             | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00     |
| 22020205                                        | Water Rates                                | 0.00             | 0.00             | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020206                                        | Sewerage Charges                           | 0.00             | 0.00             | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22020207                                        | Leased Communication Lines(s)              | 0.00             | 0.00             | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220202 - UTILITIES - GENERAL Total              |                                            | 0.00             | 0.00             | 41,600,000.00        | (20,000,000.00)          | 0.00                            | 61,600,000.00           | 41,600,000.00    |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                            |                  |                  |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables   | 0.00             | 530,000.00       | 12,800,000.00        | 0.00                     | 0.00                            | 12,800,000.00           | 12,270,000.00    |
| 22020302                                        | Books                                      | 0.00             | 0.00             | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 22020303                                        | Newspapers                                 | 0.00             | 0.00             | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020305                                        | Printing of Non Security Documents         | 0.00             | 0.00             | 20,800,000.00        | 0.00                     | 0.00                            | 20,800,000.00           | 20,800,000.00    |
| 22020306                                        | Printing of Security Documents             | 0.00             | 0.00             | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020307                                        | Drugs/Laboratory/Medical Supplies          | 0.00             | 0.00             | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 22020308                                        | Field & Camping Materials Supplies         | 0.00             | 1,400,000.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 200,000.00       |
| 22020309                                        | UniForms & Other Clothing                  | 0.00             | 0.00             | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020310                                        | Teaching Aids/Instruction Materials        | 0.00             | 0.00             | 8,400,000.00         | 0.00                     | 0.00                            | 8,400,000.00            | 8,400,000.00     |
| 22020311                                        | Food Stuff/Catering Materials Supplies     | 0.00             | 0.00             | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020312                                                    | Other Materials and Supplies                          | 0.00           | 0.00           | 16,960,000.00        | 0.00                     | 0.00                            | 16,960,000.00           | 16,960,000.00    |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 0.00           | 1,930,000.00   | 73,760,000.00        | 0.00                     | 0.00                            | 73,760,000.00           | 71,830,000.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 0.00           | 0.00           | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 12,000,000.00    |
| 22020402                                                    | Maintenance of Office Furniture                       | 0.00           | 0.00           | 2,800,000.00         | 0.00                     | 0.00                            | 2,800,000.00            | 2,800,000.00     |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 0.00           | 0.00           | 9,200,000.00         | 0.00                     | 0.00                            | 9,200,000.00            | 9,200,000.00     |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 0.00           | 0.00           | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 3,200,000.00     |
| 22020405                                                    | Maintenance of Plants/Generators                      | 0.00           | 0.00           | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 5,600,000.00     |
| 22020406                                                    | Other Maintenance Services                            | 0.00           | 890,550.00     | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 3,109,450.00     |
| 22020410                                                    | Maintenance of Street Lightings                       | 0.00           | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020413                                                    | Minor Road Maintenance                                | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 0.00           | 890,550.00     | 39,600,000.00        | 0.00                     | 0.00                            | 39,600,000.00           | 38,709,450.00    |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 0.00           | 0.00           | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 3,200,000.00     |
| 22020502                                                    | International Training                                | 0.00           | 0.00           | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 0.00           | 7,200,000.00         | 0.00                     | 0.00                            | 7,200,000.00            | 7,200,000.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 0.00           | 0.00           | 12,800,000.00        | 0.00                     | 0.00                            | 12,800,000.00           | 12,800,000.00    |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 0.00           | 0.00           | 26,160,000.00        | (10,000,000.00)          | 0.00                            | 36,160,000.00           | 26,160,000.00    |
| 22020603                                                    | Residential Rent                                      | 0.00           | 0.00           | 7,600,000.00         | 0.00                     | 0.00                            | 7,600,000.00            | 7,600,000.00     |
| 22020604                                                    | Security Vote (Including Operations)                  | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22020605                                                    | Cleaning & Fumigation Services                        | 0.00           | 0.00           | 21,200,000.00        | 0.00                     | 0.00                            | 21,200,000.00           | 21,200,000.00    |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 0.00           | 0.00           | 58,960,000.00        | (10,000,000.00)          | 0.00                            | 68,960,000.00           | 58,960,000.00    |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 0.00           | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020702                                                    | Information Technology/Statistical Consulting         | 0.00           | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020703                                                    | Legal Services                                        | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020704                                                    | Engineering Services                                  | 0.00           | 0.00           | 1,040,000.00         | 0.00                     | 0.00                            | 1,040,000.00            | 1,040,000.00     |
| 22020705                                                    | Architectural Services                                | 0.00           | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020706                                                    | Surveying Services                                    | 0.00           | 0.00           | 960,000.00           | 0.00                     | 0.00                            | 960,000.00              | 960,000.00       |
| 22020707                                                    | Agricultural Consulting                               | 0.00           | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020709                                                    | Other Consulting Services                             | 0.00           | 0.00           | 3,600,000.00         | 0.00                     | 0.00                            | 3,600,000.00            | 3,600,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 0.00           | 0.00           | 11,200,000.00        | 0.00                     | 0.00                            | 11,200,000.00           | 11,200,000.00    |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 1,300,000.00   | 962,000.00     | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 4,638,000.00     |
| 22020802                                                    | Other Transport Equipment Fuel Cost                   | 0.00           | 610,000.00     | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 1,390,000.00     |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 0.00           | 0.00           | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 3,200,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 1,300,000.00   | 1,572,000.00   | 10,800,000.00        | 0.00                     | 0.00                            | 10,800,000.00           | 9,228,000.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 8,320.37       | 6,061.74       | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,193,938.26     |
| 22020902                                                    | Insurance Premium                                     | 0.00           | 0.00           | 2,800,000.00         | 0.00                     | 0.00                            | 2,800,000.00            | 2,800,000.00     |
| 22020904                                                    | Other CRF Bank Charges                                | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 8,320.37       | 6,061.74       | 4,400,000.00         | 0.00                     | 0.00                            | 4,400,000.00            | 4,393,938.26     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                       | Economic Description                        | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------|---------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                     |                                             | N                | N                | N                    | N                        | N                               | N                       | N                |
| 220210 - MISCELLANEOUS EXPENSES GENERAL             |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22021001                                            | Refreshment & Meals                         | 0.00             | 500,000.00       | 13,600,000.00        | 0.00                     | 0.00                            | 13,600,000.00           | 13,100,000.00    |
| 22021002                                            | Honorarium & Sitting Allowance              | 0.00             | 0.00             | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 20,000,000.00    |
| 22021003                                            | Publicity & Advertisements                  | 0.00             | 0.00             | 2,800,000.00         | 0.00                     | 0.00                            | 2,800,000.00            | 2,800,000.00     |
| 22021004                                            | Medical Expenses-Local                      | 0.00             | 0.00             | 3,360,000.00         | 0.00                     | 0.00                            | 3,360,000.00            | 3,360,000.00     |
| 22021005                                            | Services and School Fees Payment            | 0.00             | 0.00             | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22021006                                            | Postages & Courier Services                 | 0.00             | 0.00             | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021007                                            | Welfare Packages                            | 0.00             | 0.00             | 14,400,000.00        | 0.00                     | 0.00                            | 14,400,000.00           | 14,400,000.00    |
| 22021008                                            | Subscription to Professional Bodies         | 0.00             | 0.00             | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 22021009                                            | Sporting Activities                         | 0.00             | 0.00             | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00     |
| 22021010                                            | Direct Teaching & Laboratory Cost           | 0.00             | 0.00             | 7,200,000.00         | 0.00                     | 0.00                            | 7,200,000.00            | 7,200,000.00     |
| 22021014                                            | Budget Preparation Expensis                 | 0.00             | 0.00             | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22021021                                            | Special Days/Celebrations                   | 0.00             | 0.00             | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 22021022                                            | Youth Corpers Allowance                     | 0.00             | 0.00             | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22021023                                            | Development Plan Preparation Expenses       | 0.00             | 0.00             | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22021024                                            | Final Accounts Prepararation Expenses       | 0.00             | 0.00             | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021025                                            | Other Miscellaneous Expenses                | 828,000.00       | 0.00             | 16,800,000.00        | 0.00                     | 0.00                            | 16,800,000.00           | 16,800,000.00    |
| 22021026                                            | Monitoring and Evaluation Recurrent         | 0.00             | 0.00             | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021027                                            | Daily Rated Allowance                       | 0.00             | 0.00             | 19,600,000.00        | (10,000,000.00)          | 0.00                            | 29,600,000.00           | 19,600,000.00    |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total       |                                             | 828,000.00       | 500,000.00       | 113,600,000.00       | (10,000,000.00)          | 0.00                            | 123,600,000.00          | 113,100,000.00   |
| 2202 - OVERHEAD COST Total                          |                                             | 3,636,320.37     | 5,398,611.74     | 408,440,000.00       | (40,000,000.00)          | 0.00                            | 448,440,000.00          | 403,041,388.26   |
| 22 - OTHER RECURRENT COSTS Total                    |                                             | 3,636,320.37     | 5,398,611.74     | 408,440,000.00       | (40,000,000.00)          | 0.00                            | 448,440,000.00          | 403,041,388.26   |
| 051701800100 - Adamawa State Polytechnic Yola Total |                                             | 1,500,526,371.17 | 1,539,041,807.18 | 2,823,468,860.00     | 674,807,620.00           | 0.00                            | 2,148,661,240.00        | 1,284,427,052.82 |
| 051701900100 - College of Education Hong            |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                 |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                       |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                         |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21010101                                            | Basic-Salary                                | 1,166,624,849.17 | 1,263,694,177.84 | 1,480,555,340.00     | 507,471,700.00           | 0.00                            | 973,083,640.00          | 216,861,162.16   |
| 21010103                                            | Consolidated Revenue Fund Charge - Salaries | 1,700,000.00     | 2,700,000.00     | 2,727,000.00         | 1,437,000.00             | 0.00                            | 1,290,000.00            | 27,000.00        |
| 210101 - SALARIES AND WAGES Total                   |                                             | 1,168,324,849.17 | 1,266,394,177.84 | 1,483,282,340.00     | 508,908,700.00           | 0.00                            | 974,373,640.00          | 216,888,162.16   |
| 2101 - SALARY Total                                 |                                             | 1,168,324,849.17 | 1,266,394,177.84 | 1,483,282,340.00     | 508,908,700.00           | 0.00                            | 974,373,640.00          | 216,888,162.16   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION           |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                 |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21020102                                            | Housing/Rent Allowance                      | 3,059,355.24     | 6,441,459.62     | 87,485,900.00        | 1,485,900.00             | 0.00                            | 86,000,000.00           | 81,044,440.38    |
| 21020103                                            | Transport Allowance                         | 712,870.56       | 3,377,795.76     | 3,403,900.00         | 2,973,900.00             | 0.00                            | 430,000.00              | 26,104.24        |
| 21020104                                            | Meal Subsidy                                | 333,275.40       | 1,590,988.52     | 1,592,400.00         | 302,400.00               | 0.00                            | 1,290,000.00            | 1,411.48         |
| 21020105                                            | Utility Allowance                           | 364,908.24       | 1,291,250.20     | 1,299,000.00         | 955,000.00               | 0.00                            | 344,000.00              | 7,749.80         |
| 21020107                                            | Leave Allowance                             | 650,747.04       | 1,337,059.15     | 1,343,000.00         | 913,000.00               | 0.00                            | 430,000.00              | 5,940.85         |
| 21020108                                            | Domestic Staff Allowance                    | 822,444.48       | 810,653.16       | 1,259,500.00         | 399,500.00               | 0.00                            | 860,000.00              | 448,846.84       |
| 21020109                                            | Shift Allowance                             | 2,286,265.14     | 2,118,407.43     | 2,991,060.00         | 1,076,700.00             | 0.00                            | 1,914,360.00            | 872,652.57       |
| 21020110                                            | Call Duty Allowance                         | 0.00             | 0.00             | 0.00                 | (86,000.00)              | 0.00                            | 86,000.00               | 0.00             |
| 21020111                                            | Clinical Allowance                          | 0.00             | 0.00             | 0.00                 | (1,720,000.00)           | 0.00                            | 1,720,000.00            | 0.00             |
| 21020112                                            | Harzard Allowance                           | 430,562.40       | 398,270.22       | 806,600.00           | 204,600.00               | 0.00                            | 602,000.00              | 408,329.78       |
| 21020118                                            | Siwes Allowance                             | 12,295,791.46    | 13,441,088.91    | 13,459,000.00        | 8,041,000.00             | 0.00                            | 5,418,000.00            | 17,911.09        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020119                                        | Field Allowance                                  | 12,295,791.46    | 13,441,088.91    | 13,975,900.00        | 6,235,900.00             | 0.00                            | 7,740,000.00            | 534,811.09       |
| 21020121                                        | Wieghing Allowance                               | 0.00             | 0.00             | 0.00                 | (8,772,000.00)           | 0.00                            | 8,772,000.00            | 0.00             |
| 21020123                                        | Responsibility Allowance                         | 278,053.92       | 283,238.40       | 1,861,700.00         | 141,700.00               | 0.00                            | 1,720,000.00            | 1,578,461.60     |
| 21020130                                        | Special Allowance                                | 0.00             | 0.00             | 0.00                 | (7,740,000.00)           | 0.00                            | 7,740,000.00            | 0.00             |
| 21020137                                        | Driver's Allowance                               | 0.00             | 0.00             | 0.00                 | (1,720,000.00)           | 0.00                            | 1,720,000.00            | 0.00             |
| 21020140                                        | Academic Allowance                               | 55,331,039.14    | 60,484,893.27    | 60,749,000.00        | 54,729,000.00            | 0.00                            | 6,020,000.00            | 264,106.73       |
| 21020145                                        | Other Allowances and Benefits                    | 40,770,000.00    | 8,120,000.00     | 18,440,000.00        | 8,120,000.00             | 0.00                            | 10,320,000.00           | 10,320,000.00    |
| 210201 - ALLOWANCES Total                       |                                                  | 129,631,104.48   | 113,136,193.55   | 208,666,960.00       | 65,540,600.00            | 0.00                            | 143,126,360.00          | 95,530,766.45    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 129,631,104.48   | 113,136,193.55   | 208,666,960.00       | 65,540,600.00            | 0.00                            | 143,126,360.00          | 95,530,766.45    |
| 21 - PERSONNEL COST Total                       |                                                  | 1,297,955,953.65 | 1,379,530,371.39 | 1,691,949,300.00     | 574,449,300.00           | 0.00                            | 1,117,500,000.00        | 312,418,928.61   |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 0.00             | 32,800.00        | 8,592,800.00         | (3,000,000.00)           | 0.00                            | 11,592,800.00           | 8,560,000.00     |
| 22020102                                        | Local Travel & Transport: Others                 | 0.00             | 476,350.00       | 944,000.00           | 0.00                     | 0.00                            | 944,000.00              | 467,650.00       |
| 22020103                                        | International Travel & Transport: Training       | 0.00             | 0.00             | 2,000,000.00         | (2,000,000.00)           | 0.00                            | 4,000,000.00            | 2,000,000.00     |
| 22020104                                        | International Travel & Transport: Others         | 0.00             | 0.00             | 1,800,000.00         | (1,400,000.00)           | 0.00                            | 3,200,000.00            | 1,800,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 0.00             | 509,150.00       | 13,336,800.00        | (6,400,000.00)           | 0.00                            | 19,736,800.00           | 12,827,650.00    |
| 220202 - UTILITIES - GENERAL                    |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 0.00             | 320,466.15       | 1,100,000.00         | 460,000.00               | 0.00                            | 640,000.00              | 779,533.85       |
| 22020202                                        | Telephone Charges                                | 0.00             | 0.00             | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020203                                        | Internet Access Charges                          | 0.00             | 0.00             | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020204                                        | Satellite Broadcasting Access Charges            | 0.00             | 0.00             | 208,000.00           | 0.00                     | 0.00                            | 208,000.00              | 208,000.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 0.00             | 320,466.15       | 1,868,000.00         | 460,000.00               | 0.00                            | 1,408,000.00            | 1,547,533.85     |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 0.00             | 0.00             | 410,000.00           | 202,000.00               | 0.00                            | 208,000.00              | 410,000.00       |
| 22020302                                        | Books                                            | 0.00             | 0.00             | 512,000.00           | 0.00                     | 0.00                            | 512,000.00              | 512,000.00       |
| 22020305                                        | Printing of Non Security Documents               | 0.00             | 0.00             | 438,000.00           | (202,000.00)             | 0.00                            | 640,000.00              | 438,000.00       |
| 22020306                                        | Printing of Security Documents                   | 0.00             | 0.00             | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22020307                                        | Drugs/Laboratory/Medical Supplies                | 0.00             | 0.00             | 2,194,000.00         | (206,000.00)             | 0.00                            | 2,400,000.00            | 2,194,000.00     |
| 22020309                                        | UniForms & Other Clothing                        | 0.00             | 0.00             | 930,000.00           | 370,000.00               | 0.00                            | 560,000.00              | 930,000.00       |
| 22020311                                        | Food Stuff/Catering Materials Supplies           | 0.00             | 0.00             | 432,000.00           | 0.00                     | 0.00                            | 432,000.00              | 432,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 0.00             | 0.00             | 6,516,000.00         | 164,000.00               | 0.00                            | 6,352,000.00            | 6,516,000.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 0.00             | 195,500.00       | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 3,004,500.00     |
| 22020402                                        | Maintenance of Office Furniture                  | 0.00             | 0.00             | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 480,000.00       |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 0.00             | 0.00             | 3,000,000.00         | 1,400,000.00             | 0.00                            | 1,600,000.00            | 3,000,000.00     |
| 22020404                                        | Maintenance of Office/IT Equipments              | 0.00             | 49,800.00        | 3,100,000.00         | 1,500,000.00             | 0.00                            | 1,600,000.00            | 3,050,200.00     |
| 22020405                                        | Maintenance of Plants/Generators                 | 0.00             | 0.00             | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020406                                        | Other Maintenance Services                       | 860,000.00       | 20,000.00        | 2,540,000.00         | 940,000.00               | 0.00                            | 1,600,000.00            | 2,520,000.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 860,000.00       | 265,300.00       | 13,120,000.00        | 3,840,000.00             | 0.00                            | 9,280,000.00            | 12,854,700.00    |
| 220206 - OTHER SERVICES - GENERAL               |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020601                                        | Security Services                                | 169,000.00       | 0.00             | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                  | Economic Description                  | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------------------------|---------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                |                                       | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020604                                       | Security Vote (Including Operations)  | 0.00             | 0.00             | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020605                                       | Cleaning & Fumigation Services        | 0.00             | 0.00             | 620,000.00           | 0.00                     | 0.00                            | 620,000.00              | 620,000.00       |
| 220206 - OTHER SERVICES - GENERAL Total        |                                       | 169,000.00       | 0.00             | 1,740,000.00         | 0.00                     | 0.00                            | 1,740,000.00            | 1,740,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL           |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 22020801                                       | Motor Vehicle Fuel Cost               | 0.00             | 27,500.00        | 900,000.00           | (1,500,000.00)           | 0.00                            | 2,400,000.00            | 872,500.00       |
| 22020802                                       | Other Transport Equipment Fuel Cost   | 0.00             | 0.00             | 2,150,000.00         | (250,000.00)             | 0.00                            | 2,400,000.00            | 2,150,000.00     |
| 22020803                                       | Plant/Generator Fuel Cost             | 0.00             | 0.00             | 3,500,000.00         | 1,100,000.00             | 0.00                            | 2,400,000.00            | 3,500,000.00     |
| 22020806                                       | Cooking Gas/Fuel Cost                 | 0.00             | 0.00             | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 480,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total     |                                       | 0.00             | 27,500.00        | 7,030,000.00         | (650,000.00)             | 0.00                            | 7,680,000.00            | 7,002,500.00     |
| 220209 - FINANCIAL CHARGES - GENERAL           |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 22020901                                       | Bank Charges (Other Than Interest)    | 3,547.22         | 5,466.64         | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 394,533.36       |
| 220209 - FINANCIAL CHARGES - GENERAL Total     |                                       | 3,547.22         | 5,466.64         | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 394,533.36       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL        |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 22021001                                       | Refreshment & Meals                   | 0.00             | 0.00             | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22021002                                       | Honorarium & Sitting Allowance        | 222,000.00       | 408,000.00       | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 2,792,000.00     |
| 22021003                                       | Publicity & Advertisements            | 0.00             | 0.00             | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 560,000.00       |
| 22021006                                       | Postages & Courier Services           | 0.00             | 0.00             | 372,000.00           | (300,000.00)             | 0.00                            | 672,000.00              | 372,000.00       |
| 22021007                                       | Welfare Packages                      | 0.00             | 102,000.00       | 570,000.00           | 250,000.00               | 0.00                            | 320,000.00              | 468,000.00       |
| 22021008                                       | Subscription to Professional Bodies   | 0.00             | 0.00             | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 560,000.00       |
| 22021009                                       | Sporting Activities                   | 0.00             | 0.00             | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 560,000.00       |
| 22021010                                       | Direct Teaching & Laboratory Cost     | 0.00             | 10,000.00        | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 470,000.00       |
| 22021023                                       | Development Plan Preparation Expenses | 0.00             | 0.00             | 587,200.00           | 0.00                     | 0.00                            | 587,200.00              | 587,200.00       |
| 22021025                                       | Other Miscellaneous Expenses          | 1,853,000.00     | 2,514,000.00     | 7,500,000.00         | 2,636,000.00             | 0.00                            | 4,864,000.00            | 4,986,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total  |                                       | 2,075,000.00     | 3,034,000.00     | 15,989,200.00        | 2,586,000.00             | 0.00                            | 13,403,200.00           | 12,955,200.00    |
| 2202 - OVERHEAD COST Total                     |                                       | 3,107,547.22     | 4,161,882.79     | 60,000,000.00        | 0.00                     | 0.00                            | 60,000,000.00           | 55,838,117.21    |
| 22 - OTHER RECURRENT COSTS Total               |                                       | 3,107,547.22     | 4,161,882.79     | 60,000,000.00        | 0.00                     | 0.00                            | 60,000,000.00           | 55,838,117.21    |
| 051701900100 - College of Education Hong Total |                                       | 1,301,063,500.87 | 1,383,692,254.18 | 1,751,949,300.00     | 574,449,300.00           | 0.00                            | 1,177,500,000.00        | 368,257,045.82   |
| 051702100100 - Adamawa State University Mubi   |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                            |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                  |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                    |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 21010101                                       | Basic Salary                          | 372,067,717.92   | 942,956,676.00   | 947,919,300.00       | 54,519,300.00            | 0.00                            | 893,400,000.00          | 4,962,624.00     |
| 21010104                                       | Basic Wages                           | 96,520,850.86    | 238,813,998.00   | 239,482,200.00       | (104,517,800.00)         | 0.00                            | 344,000,000.00          | 668,202.00       |
| 21010105                                       | Salaries Arrears                      | 0.00             | 5,068,084.00     | 51,600,000.00        | (51,600,000.00)          | 0.00                            | 103,200,000.00          | 46,531,916.00    |
| 210101 - SALARIES AND WAGES Total              |                                       | 468,588,568.78   | 1,186,838,758.00 | 1,239,001,500.00     | (101,598,500.00)         | 0.00                            | 1,340,600,000.00        | 52,162,742.00    |
| 2101 - SALARY Total                            |                                       | 468,588,568.78   | 1,186,838,758.00 | 1,239,001,500.00     | (101,598,500.00)         | 0.00                            | 1,340,600,000.00        | 52,162,742.00    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION      |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                            |                                       |                  |                  |                      |                          |                                 |                         |                  |
| 21020102                                       | Housing/Rent Allowance                | 0.00             | 180,424,649.00   | 181,153,900.00       | (33,846,100.00)          | 0.00                            | 215,000,000.00          | 729,251.00       |
| 21020104                                       | Meal Subsidy                          | 150,777,580.52   | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020105                                       | Utility Allowance                     | 38,108,147.84    | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | N                | N                | N                    | N                        | N                               | N                       | N                |
| 21020107                                        | Leave Allowance                                  | 365,442,097.74   | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020133                                        | Regular Allowance                                | 170,556,204.30   | 736,244,951.00   | 739,479,500.00       | (86,120,500.00)          | 0.00                            | 825,600,000.00          | 3,234,549.00     |
| 21020145                                        | Other Allowances and Benefits                    | 0.00             | 546,217,249.00   | 549,099,500.00       | 33,099,500.00            | 0.00                            | 516,000,000.00          | 2,882,251.00     |
| 210201 - ALLOWANCES Total                       |                                                  | 724,884,030.40   | 1,462,886,849.00 | 1,469,732,900.00     | (86,867,100.00)          | 0.00                            | 1,556,600,000.00        | 6,846,051.00     |
| 210202 - SOCIAL CONTRIBUTIONS                   |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 21020202                                        | Contributory Pension                             | 0.00             | 20,819,041.00    | 55,900,000.00        | (55,900,000.00)          | 0.00                            | 111,800,000.00          | 35,080,959.00    |
| 210202 - SOCIAL CONTRIBUTIONS Total             |                                                  | 0.00             | 20,819,041.00    | 55,900,000.00        | (55,900,000.00)          | 0.00                            | 111,800,000.00          | 35,080,959.00    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 724,884,030.40   | 1,483,705,890.00 | 1,525,632,900.00     | (142,767,100.00)         | 0.00                            | 1,668,400,000.00        | 41,927,010.00    |
| 21 - PERSONNEL COST Total                       |                                                  | 1,193,472,599.18 | 2,670,544,648.00 | 2,764,634,400.00     | (244,365,600.00)         | 0.00                            | 3,009,000,000.00        | 94,089,752.00    |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 4,538,000.00     | 26,338,660.00    | 51,520,000.00        | (20,000,000.00)          | 0.00                            | 71,520,000.00           | 25,181,340.00    |
| 22020102                                        | Local Travel & Transport: Others                 | 108,945,129.00   | 96,744,770.00    | 96,960,300.00        | (8,239,700.00)           | 0.00                            | 105,200,000.00          | 215,530.00       |
| 22020103                                        | International Travel & Transport: Training       | 0.00             | 14,278,530.00    | 14,400,000.00        | (20,000,000.00)          | 0.00                            | 34,400,000.00           | 121,470.00       |
| 22020104                                        | International Travel & Transport: Others         | 10,315,000.00    | 0.00             | 15,600,000.00        | (30,000,000.00)          | 0.00                            | 45,600,000.00           | 15,600,000.00    |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 123,798,129.00   | 137,361,960.00   | 178,480,300.00       | (78,239,700.00)          | 0.00                            | 256,720,000.00          | 41,118,340.00    |
| 220202 - UTILITIES - GENERAL                    |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 9,697,410.36     | 10,828,594.00    | 25,000,000.00        | (15,000,000.00)          | 0.00                            | 40,000,000.00           | 14,171,406.00    |
| 22020202                                        | Telephone Charges                                | 2,833,250.00     | 1,266,000.00     | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 10,734,000.00    |
| 22020203                                        | Internet Access Charges                          | 3,691,292.00     | 3,457,250.00     | 69,936,000.00        | (20,000,000.00)          | 0.00                            | 89,936,000.00           | 66,478,750.00    |
| 22020204                                        | Satellite Broadcasting Access Charges            | 2,625,200.00     | 1,173,200.00     | 4,840,000.00         | 0.00                     | 0.00                            | 4,840,000.00            | 3,666,800.00     |
| 22020205                                        | Water Rates                                      | 5,011,450.00     | 1,338,000.00     | 8,400,000.00         | 0.00                     | 0.00                            | 8,400,000.00            | 7,062,000.00     |
| 22020206                                        | Sewerage Charges                                 | 781,420.00       | 0.00             | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 12,000,000.00    |
| 22020207                                        | Leased Communication Lines(s)                    | 700,000.00       | 0.00             | 2,000,000.00         | (10,000,000.00)          | 0.00                            | 12,000,000.00           | 2,000,000.00     |
| 22020209                                        | Other Utility Charges                            | 1,061,064.00     | 334,700.00       | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 11,665,300.00    |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 26,401,086.36    | 18,397,744.00    | 146,176,000.00       | (45,000,000.00)          | 0.00                            | 191,176,000.00          | 127,778,256.00   |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 116,517,714.00   | 86,968,800.00    | 87,338,500.00        | (32,661,500.00)          | 0.00                            | 120,000,000.00          | 369,700.00       |
| 22020302                                        | Books                                            | 3,245,200.00     | 33,993,370.00    | 34,000,000.00        | (10,000,000.00)          | 0.00                            | 44,000,000.00           | 6,630.00         |
| 22020305                                        | Printing of Non Security Documents               | 1,220,000.00     | 3,399,360.00     | 30,000,000.00        | (10,000,000.00)          | 0.00                            | 40,000,000.00           | 26,600,640.00    |
| 22020306                                        | Printing of Security Documents                   | 618,976.00       | 92,023,920.00    | 92,281,000.00        | (4,039,000.00)           | 0.00                            | 96,320,000.00           | 257,080.00       |
| 22020307                                        | Drugs/Laboratory/Medical Supplies                | 6,268,000.00     | 5,562,080.00     | 31,280,000.00        | (10,000,000.00)          | 0.00                            | 41,280,000.00           | 25,717,920.00    |
| 22020308                                        | Field & Camping Materials Supplies               | 821,000.00       | 14,234,660.00    | 24,760,000.00        | (5,000,000.00)           | 0.00                            | 29,760,000.00           | 10,525,340.00    |
| 22020309                                        | UniForms & Other Clothing                        | 1,170,000.00     | 25,861,900.00    | 25,900,600.00        | (6,099,400.00)           | 0.00                            | 32,000,000.00           | 38,700.00        |
| 22020310                                        | Teaching Aids/Instruction Materials              | 291,900.00       | 1,004,300.00     | 30,640,000.00        | (10,000,000.00)          | 0.00                            | 40,640,000.00           | 29,635,700.00    |
| 22020311                                        | Food Stuff/Catering Materials Supplies           | 253,000.00       | 11,915,000.00    | 38,240,000.00        | (10,000,000.00)          | 0.00                            | 48,240,000.00           | 26,325,000.00    |
| 22020312                                        | Other Materials and Supplies                     | 6,839,000.00     | 4,352,000.00     | 34,080,000.00        | (10,000,000.00)          | 0.00                            | 44,080,000.00           | 29,728,000.00    |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 137,244,790.00   | 279,315,390.00   | 428,520,100.00       | (107,799,900.00)         | 0.00                            | 536,320,000.00          | 149,204,710.00   |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 18,385,550.00    | 19,598,200.00    | 39,920,000.00        | (30,000,000.00)          | 0.00                            | 69,920,000.00           | 20,321,800.00    |
| 22020402                                        | Maintenance of Office Furniture                  | 4,647,600.00     | 8,867,850.00     | 24,400,000.00        | (20,000,000.00)          | 0.00                            | 44,400,000.00           | 15,532,150.00    |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 22,360,120.00    | 39,844,940.00    | 60,000,000.00        | (20,000,000.00)          | 0.00                            | 80,000,000.00           | 20,155,060.00    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020404                                                    | Maintenance of Office/IT Equipments           | 5,217,100.00   | 3,512,185.00   | 22,200,000.00        | (10,000,000.00)          | 0.00                            | 32,200,000.00           | 18,687,815.00    |
| 22020405                                                    | Maintenance of Plants/Generators              | 4,251,750.00   | 9,546,100.00   | 41,480,000.00        | (10,000,000.00)          | 0.00                            | 51,480,000.00           | 31,933,900.00    |
| 22020406                                                    | Other Maintenance Services                    | 30,304,460.00  | 55,759,379.00  | 76,459,700.00        | (19,620,300.00)          | 0.00                            | 96,080,000.00           | 20,700,321.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                               | 85,166,580.00  | 137,128,654.00 | 264,459,700.00       | (109,620,300.00)         | 0.00                            | 374,080,000.00          | 127,331,046.00   |
| 220205 - TRAINING - GENERAL                                 |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                | 14,925,745.47  | 17,536,291.00  | 18,440,000.00        | (10,000,000.00)          | 0.00                            | 28,440,000.00           | 903,709.00       |
| 22020502                                                    | International Training                        | 19,730,088.60  | 0.00           | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 20,000,000.00    |
| 22020503                                                    | Other Trainings                               | 73,195,182.90  | 6,157,310.00   | 14,160,000.00        | 0.00                     | 0.00                            | 14,160,000.00           | 8,002,690.00     |
| 220205 - TRAINING - GENERAL Total                           |                                               | 107,851,016.97 | 23,693,601.00  | 52,600,000.00        | (10,000,000.00)          | 0.00                            | 62,600,000.00           | 28,906,399.00    |
| 220206 - OTHER SERVICES - GENERAL                           |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                             | 5,242,000.00   | 6,780,000.00   | 38,000,000.00        | (10,000,000.00)          | 0.00                            | 48,000,000.00           | 31,220,000.00    |
| 22020602                                                    | Office Rent                                   | 1,149,561.75   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020603                                                    | Residential Rent                              | 0.00           | 800,000.00     | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 11,200,000.00    |
| 22020604                                                    | Security Vote (Including Operations)          | 0.00           | 0.00           | 12,000,000.00        | (20,000,000.00)          | 0.00                            | 32,000,000.00           | 12,000,000.00    |
| 22020605                                                    | Cleaning & Fumigation Services                | 5,141,000.00   | 4,791,000.00   | 4,834,700.00         | (35,589,300.00)          | 0.00                            | 40,424,000.00           | 43,700.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                               | 11,532,561.75  | 12,371,000.00  | 66,834,700.00        | (65,589,300.00)          | 0.00                            | 132,424,000.00          | 54,463,700.00    |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                          | 1,390,000.00   | 5,730,000.00   | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 14,270,000.00    |
| 22020702                                                    | Information Technology/Statistical Consulting | 0.00           | 0.00           | 14,000,000.00        | (10,000,000.00)          | 0.00                            | 24,000,000.00           | 14,000,000.00    |
| 22020703                                                    | Legal Services                                | 1,400,000.00   | 700,000.00     | 34,000,000.00        | (10,000,000.00)          | 0.00                            | 44,000,000.00           | 33,300,000.00    |
| 22020704                                                    | Engineering Services                          | 0.00           | 0.00           | 20,000,000.00        | (20,000,000.00)          | 0.00                            | 40,000,000.00           | 20,000,000.00    |
| 22020705                                                    | Architectural Services                        | 0.00           | 0.00           | 20,000,000.00        | (20,000,000.00)          | 0.00                            | 40,000,000.00           | 20,000,000.00    |
| 22020706                                                    | Surveying Services                            | 0.00           | 0.00           | 20,000,000.00        | (20,000,000.00)          | 0.00                            | 40,000,000.00           | 20,000,000.00    |
| 22020709                                                    | Other Consulting Services                     | 0.00           | 0.00           | 30,000,000.00        | (10,000,000.00)          | 0.00                            | 40,000,000.00           | 30,000,000.00    |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                               | 2,790,000.00   | 6,430,000.00   | 158,000,000.00       | (90,000,000.00)          | 0.00                            | 248,000,000.00          | 151,570,000.00   |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                       | 1,697,700.00   | 3,205,050.00   | 20,000,000.00        | (20,000,000.00)          | 0.00                            | 40,000,000.00           | 16,794,950.00    |
| 22020802                                                    | Other Transport Equipment Fuel Cost           | 0.00           | 0.00           | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 8,000,000.00     |
| 22020803                                                    | Plant/Generator Fuel Cost                     | 180,579,930.00 | 478,173,575.00 | 612,800,000.00       | 350,000,000.00           | 0.00                            | 262,800,000.00          | 134,626,425.00   |
| 22020806                                                    | Cooking Gas/Fuel Cost                         | 111,100.00     | 5,708,850.00   | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 6,291,150.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                               | 182,388,730.00 | 487,087,475.00 | 652,800,000.00       | 330,000,000.00           | 0.00                            | 322,800,000.00          | 165,712,525.00   |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                               |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)            | 0.00           | 0.00           | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 8,000,000.00     |
| 22020902                                                    | Insurance Premium                             | 0.00           | 51,845,000.00  | 132,000,000.00       | 80,000,000.00            | 0.00                            | 52,000,000.00           | 80,155,000.00    |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                               | 0.00           | 51,845,000.00  | 140,000,000.00       | 80,000,000.00            | 0.00                            | 60,000,000.00           | 88,155,000.00    |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                               |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                           | 22,130,390.00  | 65,049,800.00  | 65,194,300.00        | (55,405,700.00)          | 0.00                            | 120,600,000.00          | 144,500.00       |
| 22021002                                                    | Honorarium & Sitting Allowance                | 21,071,904.41  | 100,815,617.00 | 101,393,800.00       | (6,606,200.00)           | 0.00                            | 108,000,000.00          | 578,183.00       |
| 22021003                                                    | Publicity & Advertisements                    | 8,361,650.00   | 13,434,861.00  | 27,360,000.00        | 0.00                     | 0.00                            | 27,360,000.00           | 13,925,139.00    |
| 22021004                                                    | Medical Expenses-Local                        | 1,600,000.00   | 3,000,000.00   | 24,000,000.00        | 0.00                     | 0.00                            | 24,000,000.00           | 21,000,000.00    |
| 22021008                                                    | Subscription to Professional Bodies           | 1,372,300.00   | 800,000.00     | 23,920,000.00        | 0.00                     | 0.00                            | 23,920,000.00           | 23,120,000.00    |
| 22021009                                                    | Sporting Activities                           | 704,000.00     | 17,976,400.00  | 22,000,000.00        | (10,000,000.00)          | 0.00                            | 32,000,000.00           | 4,023,600.00     |
| 22021020                                                    | Foreign Scholarship Scheme                    | 0.00           | 0.00           | 8,000,000.00         | 0.00                     | 0.00                            | 8,000,000.00            | 8,000,000.00     |
| 22021023                                                    | Development Plan Preparation Expenses         | 148,500.00     | 0.00           | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | 16,000,000.00    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                       | Economic Description                        | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------|---------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                     |                                             | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021024                                            | Final Accounts Preparation Expenses         | 0.00             | 15,935,000.00    | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | 65,000.00        |
| 22021025                                            | Other Miscellaneous Expenses                | 52,264,820.97    | 71,790,279.00    | 72,008,200.00        | (47,991,800.00)          | 0.00                            | 120,000,000.00          | 217,921.00       |
| 22021026                                            | Monitoring and Evaluation Recurrent         | 0.00             | 17,956,509.00    | 50,000,000.00        | (70,000,000.00)          | 0.00                            | 120,000,000.00          | 32,043,491.00    |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total       |                                             | 107,653,565.38   | 306,758,466.00   | 425,876,300.00       | (190,003,700.00)         | 0.00                            | 615,880,000.00          | 119,117,834.00   |
|                                                     |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST Total                          |                                             | 784,826,459.46   | 1,460,389,290.00 | 2,513,747,100.00     | (286,252,900.00)         | 0.00                            | 2,800,000,000.00        | 1,053,357,810.00 |
|                                                     |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS Total                    |                                             | 784,826,459.46   | 1,460,389,290.00 | 2,513,747,100.00     | (286,252,900.00)         | 0.00                            | 2,800,000,000.00        | 1,053,357,810.00 |
|                                                     |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 051702100100 - Adamawa State University Mubi Total  |                                             | 1,978,299,058.64 | 4,130,933,938.00 | 5,278,381,500.00     | (530,618,500.00)         | 0.00                            | 5,809,000,000.00        | 1,147,447,562.00 |
|                                                     |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 051702200100 - Adamawa State Scholarship Trust Fund |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                 |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                       |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                         |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21010101                                            | Basic Salary                                | 2,875,069.60     | 3,965,974.08     | 4,086,840.00         | 1,507,700.00             | 0.00                            | 2,579,140.00            | 120,865.92       |
| 21010103                                            | Consolidated Revenue Fund Charge - Salaries | 1,950,000.00     | 1,323,509.00     | 1,336,800.00         | 906,800.00               | 0.00                            | 430,000.00              | 13,291.00        |
| 210101 - SALARIES AND WAGES Total                   |                                             | 4,825,069.60     | 5,289,483.08     | 5,423,640.00         | 2,414,500.00             | 0.00                            | 3,009,140.00            | 134,156.92       |
|                                                     |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY Total                                 |                                             | 4,825,069.60     | 5,289,483.08     | 5,423,640.00         | 2,414,500.00             | 0.00                            | 3,009,140.00            | 134,156.92       |
|                                                     |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION           |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                 |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21020102                                            | Housing/Rent Allowance                      | 657,815.32       | 907,415.34       | 936,680.00           | 345,000.00               | 0.00                            | 591,680.00              | 29,264.66        |
| 21020103                                            | Transport Allowance                         | 271,761.68       | 380,292.41       | 382,700.00           | 133,300.00               | 0.00                            | 249,400.00              | 2,407.59         |
| 21020104                                            | Meal Subsidy                                | 57,094.48        | 73,553.10        | 80,320.00            | 27,000.00                | 0.00                            | 53,320.00               | 6,766.90         |
| 21020105                                            | Utility Allowance                           | 135,112.40       | 204,244.41       | 204,480.00           | 81,500.00                | 0.00                            | 122,980.00              | 235.59           |
| 21020107                                            | Leave Allowance                             | 285,552.00       | 381,650.28       | 382,840.00           | 259,000.00               | 0.00                            | 123,840.00              | 1,189.72         |
| 21020111                                            | Clinical Allowance                          | 0.00             | 0.00             | 0.00                 | (33,540.00)              | 0.00                            | 33,540.00               | 0.00             |
| 21020114                                            | Teaching Allowance                          | 136,515.24       | 190,962.59       | 328,400.00           | 70,400.00                | 0.00                            | 258,000.00              | 137,437.41       |
| 21020127                                            | Uniform Allowance                           | 0.00             | 0.00             | 0.00                 | (79,120.00)              | 0.00                            | 79,120.00               | 0.00             |
| 21020135                                            | Furniture Allowance                         | 363,071.56       | 561,084.67       | 561,600.00           | 256,300.00               | 0.00                            | 305,300.00              | 515.33           |
| 21020145                                            | Other Allowances and Benefits               | 400,000.00       | 459,665.44       | 977,200.00           | 117,200.00               | 0.00                            | 860,000.00              | 517,534.56       |
| 210201 - ALLOWANCES Total                           |                                             | 2,306,922.68     | 3,158,868.24     | 3,854,220.00         | 1,177,040.00             | 0.00                            | 2,677,180.00            | 695,351.76       |
|                                                     |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total     |                                             | 2,306,922.68     | 3,158,868.24     | 3,854,220.00         | 1,177,040.00             | 0.00                            | 2,677,180.00            | 695,351.76       |
|                                                     |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST Total                           |                                             | 7,131,992.28     | 8,448,351.32     | 9,277,860.00         | 3,591,540.00             | 0.00                            | 5,686,320.00            | 829,508.68       |
|                                                     |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22 - OTHER RECURRENT COSTS                          |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL               |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22020101                                            | Local Travel & Transport: Training          | 720,000.00       | 878,000.00       | 1,120,000.00         | 0.00                     | 0.00                            | 1,120,000.00            | 242,000.00       |
| 22020102                                            | Local Travel & Transport: Others            | 571,000.00       | 846,900.00       | 1,120,000.00         | 0.00                     | 0.00                            | 1,120,000.00            | 273,100.00       |
| 22020105                                            | Hotel Accommodation - Local                 | 0.00             | 150,000.00       | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 10,000.00        |
| 22020109                                            | Per-Diem/Estacodes                          | 915,000.00       | 1,756,700.00     | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 1,443,300.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total         |                                             | 2,206,000.00     | 3,631,600.00     | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 1,968,400.00     |
|                                                     |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 220202 - UTILITIES - GENERAL                        |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22020201                                            | Electricity Charges                         | 455,000.00       | 327,000.00       | 552,000.00           | 232,000.00               | 0.00                            | 320,000.00              | 225,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020203                                                    | Internet Access Charges                          | 520,000.00     | 554,000.00     | 768,000.00           | 208,000.00               | 0.00                            | 560,000.00              | 214,000.00       |
| 22020209                                                    | Other Utility Charges                            | 339,000.00     | 670,000.00     | 1,040,000.00         | 848,000.00               | 0.00                            | 192,000.00              | 370,000.00       |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 1,314,000.00   | 1,551,000.00   | 2,360,000.00         | 1,288,000.00             | 0.00                            | 1,072,000.00            | 809,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 4,091,000.00   | 3,122,900.00   | 4,145,800.00         | 1,409,800.00             | 0.00                            | 2,736,000.00            | 1,022,900.00     |
| 22020304                                                    | Magazines & Periodicals                          | 0.00           | 20,000.00      | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 4,000.00         |
| 22020305                                                    | Printing of Non Security Documents               | 155,000.00     | 310,000.00     | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 10,000.00        |
| 22020306                                                    | Printing of Security Documents                   | 342,500.00     | 220,000.00     | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 100,000.00       |
| 22020312                                                    | Other Materials and Supplies                     | 632,600.00     | 27,000.00      | 520,000.00           | 0.00                     | 0.00                            | 520,000.00              | 493,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 5,221,100.00   | 3,699,900.00   | 5,329,800.00         | 1,409,800.00             | 0.00                            | 3,920,000.00            | 1,629,900.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 390,000.00     | 378,000.00     | 528,000.00           | 0.00                     | 0.00                            | 528,000.00              | 150,000.00       |
| 22020402                                                    | Maintenance of Office Furniture                  | 201,000.00     | 370,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 30,000.00        |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 395,000.00     | 597,000.00     | 600,000.00           | 0.00                     | 0.00                            | 600,000.00              | 3,000.00         |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 65,000.00      | 302,000.00     | 328,000.00           | 0.00                     | 0.00                            | 328,000.00              | 26,000.00        |
| 22020405                                                    | Maintenance of Plants/Generators                 | 125,200.00     | 395,100.00     | 440,000.00           | 0.00                     | 0.00                            | 440,000.00              | 44,900.00        |
| 22020406                                                    | Other Maintenance Services                       | 559,500.00     | 339,000.00     | 658,000.00           | 306,000.00               | 0.00                            | 352,000.00              | 319,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 1,735,700.00   | 2,381,100.00   | 2,954,000.00         | 306,000.00               | 0.00                            | 2,648,000.00            | 572,900.00       |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 121,680,000.00 | 100,000.00     | 232,000.00           | 0.00                     | 0.00                            | 232,000.00              | 132,000.00       |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 121,680,000.00 | 100,000.00     | 232,000.00           | 0.00                     | 0.00                            | 232,000.00              | 132,000.00       |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                   | 45,000.00      | 143,600.00     | 144,000.00           | 0.00                     | 0.00                            | 144,000.00              | 400.00           |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 45,000.00      | 143,600.00     | 144,000.00           | 0.00                     | 0.00                            | 144,000.00              | 400.00           |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020702                                                    | Information Technology/Statistical Consulting    | 70,000.00      | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 70,000.00      | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 172,365.00     | 475,000.00     | 550,000.00           | 102,000.00               | 0.00                            | 448,000.00              | 75,000.00        |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 0.00           | 280,000.00     | 336,000.00           | 0.00                     | 0.00                            | 336,000.00              | 56,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 172,365.00     | 755,000.00     | 886,000.00           | 102,000.00               | 0.00                            | 784,000.00              | 131,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 2,286,048.44   | 5,455,879.26   | 5,457,900.00         | 5,201,900.00             | 0.00                            | 256,000.00              | 2,020.74         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 2,286,048.44   | 5,455,879.26   | 5,457,900.00         | 5,201,900.00             | 0.00                            | 256,000.00              | 2,020.74         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                              | 1,247,000.00   | 884,900.00     | 889,000.00           | 409,000.00               | 0.00                            | 480,000.00              | 4,100.00         |
| 22021002                                                    | Honorarium & Sitting Allowance                   | 435,000.00     | 646,700.00     | 648,900.00           | 248,900.00               | 0.00                            | 400,000.00              | 2,200.00         |
| 22021003                                                    | Publicity & Advertisements                       | 0.00           | 540,000.00     | 600,000.00           | 240,000.00               | 0.00                            | 360,000.00              | 60,000.00        |
| 22021006                                                    | Postages & Courier Services                      | 0.00           | 0.00           | 8,000.00             | 0.00                     | 0.00                            | 8,000.00                | 8,000.00         |
| 22021009                                                    | Sporting Activities                              | 190,370.00     | 945,000.00     | 1,730,000.00         | 1,522,000.00             | 0.00                            | 208,000.00              | 785,000.00       |
| 22021023                                                    | Development Plan Preparation Expenses            | 165,000.00     | 70,000.00      | 224,000.00           | 0.00                     | 0.00                            | 224,000.00              | 154,000.00       |
| 22021025                                                    | Other Miscellaneous Expenses                     | 0.00           | 1,869,800.00   | 2,129,600.00         | 1,329,600.00             | 0.00                            | 800,000.00              | 259,800.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021027      | Daily Rated Allowance                       | 1,000,000.00   | 858,500.00     | 1,024,000.00         | 0.00                     | 0.00                            | 1,024,000.00            | 165,500.00       |
| 220210        | MISCELLANEOUS EXPENSES GENERAL Total        | 3,037,370.00   | 5,814,900.00   | 7,253,500.00         | 3,749,500.00             | 0.00                            | 3,504,000.00            | 1,438,600.00     |
| 2202          | OVERHEAD COST Total                         | 137,767,583.44 | 23,532,979.26  | 30,537,200.00        | 12,057,200.00            | 0.00                            | 18,480,000.00           | 7,004,220.74     |
| 22            | OTHER RECURRENT COSTS Total                 | 137,767,583.44 | 23,532,979.26  | 30,537,200.00        | 12,057,200.00            | 0.00                            | 18,480,000.00           | 7,004,220.74     |
| 051702200100  | Adamawa State Scholarship Trust Fund Total  | 144,899,575.72 | 31,981,330.58  | 39,815,060.00        | 15,648,740.00            | 0.00                            | 24,166,320.00           | 7,833,729.42     |
| 051702300100  | College of Nursing & Midwifery Yola         |                |                |                      |                          |                                 |                         |                  |
| 21            | PERSONNEL COST                              |                |                |                      |                          |                                 |                         |                  |
| 2101          | SALARY                                      |                |                |                      |                          |                                 |                         |                  |
| 210101        | SALARIES AND WAGES                          |                |                |                      |                          |                                 |                         |                  |
| 21010101      | Basic Salary                                | 242,945,278.45 | 255,183,271.98 | 503,588,740.00       | 126,690,300.00           | 0.00                            | 376,898,440.00          | 248,405,468.02   |
| 21010103      | Consolidated Revenue Fund Charge - Salaries | 500,000.00     | 450,000.00     | 454,500.00           | (993,740.00)             | 0.00                            | 1,448,240.00            | 4,500.00         |
| 210101        | SALARIES AND WAGES Total                    | 243,445,278.45 | 255,633,271.98 | 504,043,240.00       | 125,696,560.00           | 0.00                            | 378,346,680.00          | 248,409,968.02   |
| 2101          | SALARY Total                                | 243,445,278.45 | 255,633,271.98 | 504,043,240.00       | 125,696,560.00           | 0.00                            | 378,346,680.00          | 248,409,968.02   |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION          |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                  |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                      | 935,902.56     | 3,798,171.46   | 11,680,460.00        | 757,600.00               | 0.00                            | 10,922,860.00           | 7,882,288.54     |
| 21020103      | Transport Allowance                         | 0.00           | 1,744,500.63   | 1,762,000.00         | (4,337,120.00)           | 0.00                            | 6,099,120.00            | 17,499.37        |
| 21020104      | Meal Subsidy                                | 0.00           | 870,227.85     | 879,000.00           | (2,675,380.00)           | 0.00                            | 3,554,380.00            | 8,772.15         |
| 21020105      | Utility Allowance                           | 374,361.00     | 1,207,647.79   | 3,890,160.00         | 242,900.00               | 0.00                            | 3,647,260.00            | 2,682,512.21     |
| 21020106      | Entertainment Allowance                     | 374,361.00     | 739,171.00     | 741,740.00           | 587,800.00               | 0.00                            | 153,940.00              | 2,569.00         |
| 21020107      | Leave Allowance                             | 124,788.00     | 700,993.98     | 729,760.00           | 62,400.00                | 0.00                            | 667,360.00              | 28,766.02        |
| 21020108      | Domestic Staff Allowance                    | 935,902.56     | 1,283,942.06   | 1,284,360.00         | 647,100.00               | 0.00                            | 637,260.00              | 417.94           |
| 21020109      | Shift Allowance                             | 276,160.00     | 149,160.00     | 532,980.00           | 74,600.00                | 0.00                            | 458,380.00              | 383,820.00       |
| 21020110      | Call Duty Allowance                         | 7,803,468.81   | 3,638,945.52   | 18,122,520.00        | 1,819,500.00             | 0.00                            | 16,303,020.00           | 14,483,574.48    |
| 21020111      | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (2,241,160.00)           | 0.00                            | 2,241,160.00            | 0.00             |
| 21020112      | Harzard Allowance                           | 24,663,951.75  | 29,151,446.84  | 29,264,440.00        | 26,061,800.00            | 0.00                            | 3,202,640.00            | 112,993.16       |
| 21020118      | Siwes Allowance                             | 0.00           | 0.00           | 0.00                 | (370,660.00)             | 0.00                            | 370,660.00              | 0.00             |
| 21020120      | Journal Allowance                           | 187,180.56     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020121      | Wiegthing Allowance                         | 0.00           | 0.00           | 0.00                 | (5,160,000.00)           | 0.00                            | 5,160,000.00            | 0.00             |
| 21020123      | Responsibility Allowance                    | 0.00           | 0.00           | 0.00                 | (915,040.00)             | 0.00                            | 915,040.00              | 0.00             |
| 21020130      | Special Allowance                           | 0.00           | 375,987.50     | 1,452,440.00         | 150,400.00               | 0.00                            | 1,302,040.00            | 1,076,452.50     |
| 21020137      | Driver's Allowance                          | 935,902.56     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020138      | Admin Allowance                             | 311,967.48     | 51,994.58      | 230,880.00           | 52,000.00                | 0.00                            | 178,880.00              | 178,885.42       |
| 21020140      | Academic Allowance                          | 9,787,800.73   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145      | Other Allowances and Benefits               | 9,020,000.00   | 15,592,985.69  | 15,641,860.00        | 13,589,900.00            | 0.00                            | 2,051,960.00            | 48,874.31        |
| 210201        | ALLOWANCES Total                            | 55,731,747.01  | 59,305,174.90  | 86,212,600.00        | 28,346,640.00            | 0.00                            | 57,865,960.00           | 26,907,425.10    |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION Total    | 55,731,747.01  | 59,305,174.90  | 86,212,600.00        | 28,346,640.00            | 0.00                            | 57,865,960.00           | 26,907,425.10    |
| 21            | PERSONNEL COST Total                        | 299,177,025.46 | 314,938,446.88 | 590,255,840.00       | 154,043,200.00           | 0.00                            | 436,212,640.00          | 275,317,393.12   |
| 22            | OTHER RECURRENT COSTS                       |                |                |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST                               |                |                |                      |                          |                                 |                         |                  |
| 220201        | TRAVEL & TRANSPORT - GENERAL                |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020102                                                    | Local Travel & Transport: Others                 | 1,812,440.00   | 1,057,620.00   | 3,400,000.00         | 0.00                     | 0.00                            | 3,400,000.00            | 2,342,380.00     |
| 22020105                                                    | Hotel Accommodation - Local                      | 1,187,950.00   | 1,755,570.00   | 3,400,000.00         | 0.00                     | 0.00                            | 3,400,000.00            | 1,644,430.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                 |                                                  | 3,000,390.00   | 2,813,190.00   | 6,800,000.00         | 0.00                     | 0.00                            | 6,800,000.00            | 3,986,810.00     |
| 220202 - UTILITIES - GENERAL                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                    | Electricity Charges                              | 0.00           | 0.00           | 1,897,600.00         | 0.00                     | 0.00                            | 1,897,600.00            | 1,897,600.00     |
| 22020202                                                    | Telephone Charges                                | 90,000.00      | 0.00           | 99,200.00            | 0.00                     | 0.00                            | 99,200.00               | 99,200.00        |
| 22020203                                                    | Internet Access Charges                          | 908,740.00     | 2,522,550.00   | 2,533,600.00         | 0.00                     | 0.00                            | 2,533,600.00            | 11,050.00        |
| 22020204                                                    | Satellite Broadcasting Access Charges            | 15,000.00      | 450,000.00     | 2,533,600.00         | 0.00                     | 0.00                            | 2,533,600.00            | 2,083,600.00     |
| 22020205                                                    | Water Rates                                      | 243,000.00     | 239,000.00     | 240,300.00           | 121,900.00               | 0.00                            | 118,400.00              | 1,300.00         |
| 22020206                                                    | Sewerage Charges                                 | 0.00           | 640,000.00     | 2,533,600.00         | 0.00                     | 0.00                            | 2,533,600.00            | 1,893,600.00     |
| 22020209                                                    | Other Utility Charges                            | 100,000.00     | 0.00           | 1,667,200.00         | 0.00                     | 0.00                            | 1,667,200.00            | 1,667,200.00     |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 1,356,740.00   | 3,851,550.00   | 11,505,100.00        | 121,900.00               | 0.00                            | 11,383,200.00           | 7,653,550.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 306,250.00     | 784,400.00     | 1,493,600.00         | 0.00                     | 0.00                            | 1,493,600.00            | 709,200.00       |
| 22020302                                                    | Books                                            | 2,519,400.00   | 0.00           | 2,533,600.00         | 0.00                     | 0.00                            | 2,533,600.00            | 2,533,600.00     |
| 22020305                                                    | Printing of Non Security Documents               | 2,776,500.00   | 3,439,650.00   | 8,176,800.00         | 0.00                     | 0.00                            | 8,176,800.00            | 4,737,150.00     |
| 22020306                                                    | Printing of Security Documents                   | 2,500,000.00   | 1,154,000.00   | 8,176,800.00         | 0.00                     | 0.00                            | 8,176,800.00            | 7,022,800.00     |
| 22020308                                                    | Field & Camping Materials Supplies               | 1,472,000.00   | 2,695,460.00   | 3,400,000.00         | 0.00                     | 0.00                            | 3,400,000.00            | 704,540.00       |
| 22020309                                                    | UniForms & Other Clothing                        | 3,560,000.00   | 3,630,000.00   | 7,260,000.00         | 2,126,400.00             | 0.00                            | 5,133,600.00            | 3,630,000.00     |
| 22020310                                                    | Teaching Aids/Instruction Materials              | 396,000.00     | 745,000.00     | 5,465,600.00         | 0.00                     | 0.00                            | 5,465,600.00            | 4,720,600.00     |
| 22020312                                                    | Other Materials and Supplies                     | 876,100.00     | 3,554,400.00   | 3,762,400.00         | 0.00                     | 0.00                            | 3,762,400.00            | 208,000.00       |
| 22020313                                                    | Chemical and Reagents Materials Supplies         | 1,330,000.00   | 2,030,000.00   | 2,900,000.00         | 0.00                     | 0.00                            | 2,900,000.00            | 870,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 15,736,250.00  | 18,032,910.00  | 43,168,800.00        | 2,126,400.00             | 0.00                            | 41,042,400.00           | 25,135,890.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 1,287,500.00   | 1,012,000.00   | 4,914,400.00         | 0.00                     | 0.00                            | 4,914,400.00            | 3,902,400.00     |
| 22020402                                                    | Maintenance of Office Furniture                  | 985,500.00     | 1,299,000.00   | 2,645,600.00         | 0.00                     | 0.00                            | 2,645,600.00            | 1,346,600.00     |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 3,649,000.00   | 2,170,000.00   | 3,400,000.00         | 0.00                     | 0.00                            | 3,400,000.00            | 1,230,000.00     |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 1,041,800.00   | 1,226,100.00   | 2,645,600.00         | 0.00                     | 0.00                            | 2,645,600.00            | 1,419,500.00     |
| 22020405                                                    | Maintenance of Plants/Generators                 | 0.00           | 252,500.00     | 3,512,000.00         | 0.00                     | 0.00                            | 3,512,000.00            | 3,259,500.00     |
| 22020406                                                    | Other Maintenance Services                       | 4,711,000.00   | 3,745,450.00   | 3,936,000.00         | 0.00                     | 0.00                            | 3,936,000.00            | 190,550.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 11,674,800.00  | 9,705,050.00   | 21,053,600.00        | 0.00                     | 0.00                            | 21,053,600.00           | 11,348,550.00    |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 1,695,000.00   | 1,425,000.00   | 3,316,800.00         | 0.00                     | 0.00                            | 3,316,800.00            | 1,891,800.00     |
| 22020604                                                    | Security Vote (Including Operations)             | 0.00           | 30,000.00      | 498,400.00           | 0.00                     | 0.00                            | 498,400.00              | 468,400.00       |
| 22020605                                                    | Cleaning & Fumigation Services                   | 3,476,940.00   | 2,043,600.00   | 7,072,800.00         | 0.00                     | 0.00                            | 7,072,800.00            | 5,029,200.00     |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 5,171,940.00   | 3,498,600.00   | 10,888,000.00        | 0.00                     | 0.00                            | 10,888,000.00           | 7,389,400.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020702                                                    | Information Technology/Statistical Consulting    | 2,568,000.00   | 2,406,850.00   | 2,919,100.00         | 20,700.00                | 0.00                            | 2,898,400.00            | 512,250.00       |
| 22020703                                                    | Legal Services                                   | 82,230.00      | 0.00           | 977,600.00           | 0.00                     | 0.00                            | 977,600.00              | 977,600.00       |
| 22020704                                                    | Engineering Services                             | 0.00           | 0.00           | 2,098,400.00         | 0.00                     | 0.00                            | 2,098,400.00            | 2,098,400.00     |
| 22020705                                                    | Architectural Services                           | 0.00           | 0.00           | 2,098,400.00         | 0.00                     | 0.00                            | 2,098,400.00            | 2,098,400.00     |
| 22020706                                                    | Surveying Services                               | 45,000.00      | 0.00           | 2,098,400.00         | 0.00                     | 0.00                            | 2,098,400.00            | 2,098,400.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 2,695,230.00   | 2,406,850.00   | 10,191,900.00        | 20,700.00                | 0.00                            | 10,171,200.00           | 7,785,050.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                            | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                          |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020801                                                 | Motor Vehicle Fuel Cost                     | 549,000.00     | 1,820,220.00   | 3,739,200.00         | 0.00                     | 0.00                            | 3,739,200.00            | 1,918,980.00     |
| 22020802                                                 | Other Transport Equipment Fuel Cost         | 2,633,500.00   | 1,875,000.00   | 3,739,200.00         | 0.00                     | 0.00                            | 3,739,200.00            | 1,864,200.00     |
| 22020803                                                 | Plant/Generator Fuel Cost                   | 0.00           | 1,150,000.00   | 2,098,400.00         | 0.00                     | 0.00                            | 2,098,400.00            | 948,400.00       |
| 22020806                                                 | Cooking Gas/Fuel Cost                       | 0.00           | 0.00           | 475,200.00           | 0.00                     | 0.00                            | 475,200.00              | 475,200.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total               |                                             | 3,182,500.00   | 4,845,220.00   | 10,052,000.00        | 0.00                     | 0.00                            | 10,052,000.00           | 5,206,780.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                 | Bank Charges (Other Than Interest)          | 225,130.87     | 175,830.62     | 464,000.00           | 0.00                     | 0.00                            | 464,000.00              | 288,169.38       |
| 22020902                                                 | Insurance Premium                           | 0.00           | 0.00           | 2,427,200.00         | 0.00                     | 0.00                            | 2,427,200.00            | 2,427,200.00     |
| 220209 - FINANCIAL CHARGES - GENERAL Total               |                                             | 225,130.87     | 175,830.62     | 2,891,200.00         | 0.00                     | 0.00                            | 2,891,200.00            | 2,715,369.38     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                  |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                 | Refreshment & Meals                         | 622,800.00     | 1,164,000.00   | 4,750,400.00         | 0.00                     | 0.00                            | 4,750,400.00            | 3,586,400.00     |
| 22021002                                                 | Honorarium & Sitting Allowance              | 8,257,500.00   | 6,363,280.00   | 9,082,400.00         | 0.00                     | 0.00                            | 9,082,400.00            | 2,719,120.00     |
| 22021003                                                 | Publicity & Advertisements                  | 0.00           | 1,531,980.00   | 1,780,000.00         | 0.00                     | 0.00                            | 1,780,000.00            | 248,020.00       |
| 22021004                                                 | Medical Expenses-Local                      | 750,000.00     | 350,000.00     | 1,781,600.00         | 0.00                     | 0.00                            | 1,781,600.00            | 1,431,600.00     |
| 22021006                                                 | Postages & Courier Services                 | 420,000.00     | 0.00           | 856,800.00           | 0.00                     | 0.00                            | 856,800.00              | 856,800.00       |
| 22021007                                                 | Welfare Packages                            | 350,000.00     | 925,000.00     | 925,700.00           | 68,900.00                | 0.00                            | 856,800.00              | 700.00           |
| 22021008                                                 | Subscription to Professional Bodies         | 10,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021009                                                 | Sporting Activities                         | 50,000.00      | 7,000.00       | 505,600.00           | 0.00                     | 0.00                            | 505,600.00              | 498,600.00       |
| 22021010                                                 | Direct Teaching & Laboratory Cost           | 3,045,000.00   | 7,938,300.00   | 13,074,400.00        | 0.00                     | 0.00                            | 13,074,400.00           | 5,136,100.00     |
| 22021020                                                 | Foreign Scholarship Scheme                  | 164,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021023                                                 | Development Plan Preparation Expenses       | 2,643,560.00   | 3,083,550.00   | 3,194,400.00         | 0.00                     | 0.00                            | 3,194,400.00            | 110,850.00       |
| 22021024                                                 | Final Accounts Preparation Expenses         | 50,000.00      | 0.00           | 1,256,800.00         | 0.00                     | 0.00                            | 1,256,800.00            | 1,256,800.00     |
| 22021025                                                 | Other Miscellaneous Expenses                | 19,493,159.63  | 41,037,100.00  | 41,674,400.00        | 0.00                     | 0.00                            | 41,674,400.00           | 637,300.00       |
| 22021026                                                 | Monitoring and Evaluation Recurrent         | 3,250,500.00   | 2,654,500.00   | 3,283,000.00         | 507,800.00               | 0.00                            | 2,775,200.00            | 628,500.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total            |                                             | 39,106,519.63  | 65,054,710.00  | 82,165,500.00        | 576,700.00               | 0.00                            | 81,588,800.00           | 17,110,790.00    |
| 2202 - OVERHEAD COST Total                               |                                             | 82,149,500.50  | 110,383,910.62 | 198,716,100.00       | 2,845,700.00             | 0.00                            | 195,870,400.00          | 88,332,189.38    |
| 22 - OTHER RECURRENT COSTS Total                         |                                             | 82,149,500.50  | 110,383,910.62 | 198,716,100.00       | 2,845,700.00             | 0.00                            | 195,870,400.00          | 88,332,189.38    |
| 051702300100 - College of Nursing & Midwifery Yola Total |                                             | 381,326,525.96 | 425,322,357.50 | 788,971,940.00       | 156,888,900.00           | 0.00                            | 632,083,040.00          | 363,649,582.50   |
| 051702400100 - College of Health Technology Michika      |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                              |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                 | Basic-Salary                                | 189,159,809.34 | 264,981,876.10 | 319,479,340.00       | 117,178,100.00           | 0.00                            | 202,301,240.00          | 54,497,463.90    |
| 21010103                                                 | Consolidated Revenue Fund Charge - Salaries | 500,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 210101 - SALARIES AND WAGES Total                        |                                             | 189,659,809.34 | 264,981,876.10 | 319,479,340.00       | 117,178,100.00           | 0.00                            | 202,301,240.00          | 54,497,463.90    |
| 2101 - SALARY Total                                      |                                             | 189,659,809.34 | 264,981,876.10 | 319,479,340.00       | 117,178,100.00           | 0.00                            | 202,301,240.00          | 54,497,463.90    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                 | Housing/Rent Allowance                      | 3,059,355.24   | 8,342,601.83   | 44,596,520.00        | 1,607,700.00             | 0.00                            | 42,988,820.00           | 36,253,918.17    |
| 21020103                                                 | Transport Allowance                         | 712,870.56     | 4,632,210.16   | 24,749,620.00        | (398,500.00)             | 0.00                            | 25,148,120.00           | 20,117,409.84    |
| 21020104                                                 | Meal Subsidy                                | 333,275.40     | 2,183,014.24   | 12,432,880.00        | 166,700.00               | 0.00                            | 12,266,180.00           | 10,249,865.76    |
| 21020105                                                 | Utility Allowance                           | 364,908.24     | 1,851,924.49   | 9,563,620.00         | 213,700.00               | 0.00                            | 9,349,920.00            | 7,711,695.51     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                         | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|----------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                              | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020107                                        | Leave Allowance                              | 620,231.04     | 1,629,026.39   | 10,398,860.00        | 310,200.00               | 0.00                            | 10,088,660.00           | 8,769,833.61     |
| 21020108                                        | Domestic Staff Allowance                     | 822,444.48     | 1,115,988.06   | 6,708,820.00         | 489,300.00               | 0.00                            | 6,219,520.00            | 5,592,831.94     |
| 21020109                                        | Shift Allowance                              | 1,378,349.20   | 1,218,390.08   | 2,941,780.00         | 621,500.00               | 0.00                            | 2,320,280.00            | 1,723,389.92     |
| 21020110                                        | Call Duty Allowance                          | 26,457.88      | 0.00           | 0.00                 | (15,480.00)              | 0.00                            | 15,480.00               | 0.00             |
| 21020111                                        | Clinical Allowance                           | 0.00           | 0.00           | 0.00                 | (487,620.00)             | 0.00                            | 487,620.00              | 0.00             |
| 21020112                                        | Harzard Allowance                            | 515,929.12     | 445,651.00     | 711,620.00           | 228,300.00               | 0.00                            | 483,320.00              | 265,969.00       |
| 21020118                                        | Siwes Allowance                              | 1,275,589.02   | 2,163,560.05   | 2,164,240.00         | 939,600.00               | 0.00                            | 1,224,640.00            | 679.95           |
| 21020119                                        | Field Allowance                              | 1,275,589.02   | 2,163,560.05   | 2,164,240.00         | 939,600.00               | 0.00                            | 1,224,640.00            | 679.95           |
| 21020121                                        | Wieghing Allowance                           | 0.00           | 0.00           | 0.00                 | (2,449,280.00)           | 0.00                            | 2,449,280.00            | 0.00             |
| 21020123                                        | Responsibility Allowance                     | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020130                                        | Special Allowance                            | 0.00           | 0.00           | 0.00                 | (700,040.00)             | 0.00                            | 700,040.00              | 0.00             |
| 21020140                                        | Academic Allowance                           | 5,740,151.80   | 9,736,018.39   | 10,828,820.00        | 3,947,100.00             | 0.00                            | 6,881,720.00            | 1,092,801.61     |
| 21020145                                        | Other Allowances and Benefits                | 9,760,000.00   | 3,373,137.20   | 4,110,440.00         | 335,900.00               | 0.00                            | 3,774,540.00            | 737,302.80       |
| 210201 - ALLOWANCES Total                       |                                              | 25,885,151.00  | 38,855,081.94  | 131,371,460.00       | 5,748,680.00             | 0.00                            | 125,622,780.00          | 92,516,378.06    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                              | 25,885,151.00  | 38,855,081.94  | 131,371,460.00       | 5,748,680.00             | 0.00                            | 125,622,780.00          | 92,516,378.06    |
| 2103 - SOCIAL BENEFITS                          |                                              |                |                |                      |                          |                                 |                         |                  |
| 210301 - SOCIAL BENEFITS                        |                                              |                |                |                      |                          |                                 |                         |                  |
| 21030101                                        | Gratuity                                     | 0.00           | 0.00           | 0.00                 | (33,657,820.00)          | 0.00                            | 33,657,820.00           | 0.00             |
| 210301 - SOCIAL BENEFITS Total                  |                                              | 0.00           | 0.00           | 0.00                 | (33,657,820.00)          | 0.00                            | 33,657,820.00           | 0.00             |
| 2103 - SOCIAL BENEFITS Total                    |                                              | 0.00           | 0.00           | 0.00                 | (33,657,820.00)          | 0.00                            | 33,657,820.00           | 0.00             |
| 21 - PERSONNEL COST Total                       |                                              | 215,544,960.34 | 303,836,958.04 | 450,850,800.00       | 89,268,960.00            | 0.00                            | 361,581,840.00          | 147,013,841.96   |
| 22 - OTHER RECURRENT COSTS                      |                                              |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                              |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                              |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training           | 0.00           | 963,000.00     | 2,428,800.00         | 0.00                     | 0.00                            | 2,428,800.00            | 1,465,800.00     |
| 22020102                                        | Local Travel & Transport: Others             | 90,000.00      | 4,916,200.00   | 14,432,000.00        | 0.00                     | 0.00                            | 14,432,000.00           | 9,515,800.00     |
| 22020103                                        | International Travel & Transport: Training   | 0.00           | 0.00           | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 88,000.00        |
| 22020105                                        | Hotel Accommodation - Local                  | 0.00           | 1,239,500.00   | 2,332,000.00         | 0.00                     | 0.00                            | 2,332,000.00            | 1,092,500.00     |
| 22020106                                        | Hotel Accommodation - International          | 0.00           | 0.00           | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 176,000.00       |
| 22020108                                        | Hotel Accommodation - International Training | 0.00           | 0.00           | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 176,000.00       |
| 22020109                                        | Per-Diem/Estacodes                           | 0.00           | 0.00           | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 44,000.00        |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                              | 90,000.00      | 7,118,700.00   | 19,676,800.00        | 0.00                     | 0.00                            | 19,676,800.00           | 12,558,100.00    |
| 220202 - UTILITIES - GENERAL                    |                                              |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                          | 0.00           | 0.00           | 457,600.00           | 0.00                     | 0.00                            | 457,600.00              | 457,600.00       |
| 22020202                                        | Telephone Charges                            | 304,000.00     | 0.00           | 26,400.00            | 0.00                     | 0.00                            | 26,400.00               | 26,400.00        |
| 22020203                                        | Internet Access Charges                      | 0.00           | 0.00           | 308,000.00           | 0.00                     | 0.00                            | 308,000.00              | 308,000.00       |
| 22020204                                        | Satellite Broadcasting Access Charges        | 0.00           | 0.00           | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 44,000.00        |
| 22020205                                        | Water Rates                                  | 0.00           | 0.00           | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 44,000.00        |
| 22020206                                        | Sewerage Charges                             | 0.00           | 0.00           | 616,000.00           | 0.00                     | 0.00                            | 616,000.00              | 616,000.00       |
| 22020207                                        | Leased Communication Lines(s)                | 0.00           | 0.00           | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 44,000.00        |
| 22020209                                        | Other Utility Charges                        | 0.00           | 0.00           | 1,276,000.00         | 0.00                     | 0.00                            | 1,276,000.00            | 1,276,000.00     |
| 220202 - UTILITIES - GENERAL Total              |                                              | 304,000.00     | 0.00           | 2,816,000.00         | 0.00                     | 0.00                            | 2,816,000.00            | 2,816,000.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                              |                |                |                      |                          |                                 |                         |                  |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 110,000.00     | 0.00           | 3,036,000.00         | 0.00                     | 0.00                            | 3,036,000.00            | 3,036,000.00     |
| 22020302                                                    | Books                                            | 0.00           | 0.00           | 2,816,000.00         | 0.00                     | 0.00                            | 2,816,000.00            | 2,816,000.00     |
| 22020305                                                    | Printing of Non Security Documents               | 0.00           | 0.00           | 308,000.00           | 0.00                     | 0.00                            | 308,000.00              | 308,000.00       |
| 22020306                                                    | Printing of Security Documents                   | 0.00           | 900,000.00     | 4,840,000.00         | 0.00                     | 0.00                            | 4,840,000.00            | 3,940,000.00     |
| 22020307                                                    | Drugs/Laboratory/Medical Supplies                | 0.00           | 0.00           | 5,720,000.00         | 0.00                     | 0.00                            | 5,720,000.00            | 5,720,000.00     |
| 22020308                                                    | Field & Camping Materials Supplies               | 0.00           | 0.00           | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 88,000.00        |
| 22020309                                                    | UniForms & Other Clothing                        | 0.00           | 0.00           | 6,600,000.00         | 0.00                     | 0.00                            | 6,600,000.00            | 6,600,000.00     |
| 22020310                                                    | Teaching Aids/Instruction Materials              | 0.00           | 0.00           | 220,800.00           | 0.00                     | 0.00                            | 220,800.00              | 220,800.00       |
| 22020311                                                    | Food Stuff/Catering Materials Supplies           | 0.00           | 0.00           | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 176,000.00       |
| 22020312                                                    | Other Materials and Supplies                     | 0.00           | 301,000.00     | 1,088,800.00         | 0.00                     | 0.00                            | 1,088,800.00            | 787,800.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 110,000.00     | 1,201,000.00   | 24,893,600.00        | 0.00                     | 0.00                            | 24,893,600.00           | 23,692,600.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 25,000.00      | 170,000.00     | 4,840,000.00         | 0.00                     | 0.00                            | 4,840,000.00            | 4,670,000.00     |
| 22020402                                                    | Maintenance of Office Furniture                  | 0.00           | 0.00           | 3,960,000.00         | 0.00                     | 0.00                            | 3,960,000.00            | 3,960,000.00     |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 0.00           | 950,000.00     | 7,320,000.00         | 0.00                     | 0.00                            | 7,320,000.00            | 6,370,000.00     |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 0.00           | 1,923,000.00   | 5,016,000.00         | 0.00                     | 0.00                            | 5,016,000.00            | 3,093,000.00     |
| 22020405                                                    | Maintenance of Plants/Generators                 | 0.00           | 0.00           | 4,356,000.00         | 0.00                     | 0.00                            | 4,356,000.00            | 4,356,000.00     |
| 22020406                                                    | Other Maintenance Services                       | 0.00           | 0.00           | 1,025,600.00         | 0.00                     | 0.00                            | 1,025,600.00            | 1,025,600.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 25,000.00      | 3,043,000.00   | 26,517,600.00        | 0.00                     | 0.00                            | 26,517,600.00           | 23,474,600.00    |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 0.00           | 2,672,000.00   | 3,080,800.00         | 0.00                     | 0.00                            | 3,080,800.00            | 408,800.00       |
| 22020502                                                    | International Training                           | 0.00           | 0.00           | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 88,000.00        |
| 22020503                                                    | Other Trainings                                  | 0.00           | 0.00           | 985,600.00           | 0.00                     | 0.00                            | 985,600.00              | 985,600.00       |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 0.00           | 2,672,000.00   | 4,154,400.00         | 0.00                     | 0.00                            | 4,154,400.00            | 1,482,400.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 0.00           | 0.00           | 1,390,400.00         | 0.00                     | 0.00                            | 1,390,400.00            | 1,390,400.00     |
| 22020602                                                    | Office Rent                                      | 0.00           | 0.00           | 1,601,600.00         | 0.00                     | 0.00                            | 1,601,600.00            | 1,601,600.00     |
| 22020603                                                    | Residential Rent                                 | 0.00           | 0.00           | 396,000.00           | 0.00                     | 0.00                            | 396,000.00              | 396,000.00       |
| 22020604                                                    | Security Vote (Including Operations)             | 500,000.00     | 0.00           | 3,960,000.00         | 0.00                     | 0.00                            | 3,960,000.00            | 3,960,000.00     |
| 22020605                                                    | Cleaning & Fumigation Services                   | 0.00           | 0.00           | 1,760,000.00         | 0.00                     | 0.00                            | 1,760,000.00            | 1,760,000.00     |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 500,000.00     | 0.00           | 9,108,000.00         | 0.00                     | 0.00                            | 9,108,000.00            | 9,108,000.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 0.00           | 400,000.00     | 2,200,000.00         | 0.00                     | 0.00                            | 2,200,000.00            | 1,800,000.00     |
| 22020702                                                    | InFormation Technology/Statistical Consulting    | 0.00           | 0.00           | 868,000.00           | 0.00                     | 0.00                            | 868,000.00              | 868,000.00       |
| 22020703                                                    | Legal Services                                   | 0.00           | 0.00           | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 88,000.00        |
| 22020704                                                    | Engineering Services                             | 0.00           | 0.00           | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 88,000.00        |
| 22020705                                                    | Architectural Services                           | 0.00           | 0.00           | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 88,000.00        |
| 22020706                                                    | Surveying Services                               | 0.00           | 0.00           | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 88,000.00        |
| 22020709                                                    | Other Consulting Services                        | 0.00           | 0.00           | 492,800.00           | 0.00                     | 0.00                            | 492,800.00              | 492,800.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 0.00           | 400,000.00     | 3,912,800.00         | 0.00                     | 0.00                            | 3,912,800.00            | 3,512,800.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 0.00           | 0.00           | 1,901,600.00         | 0.00                     | 0.00                            | 1,901,600.00            | 1,901,600.00     |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 0.00           | 270,000.00     | 1,062,400.00         | 0.00                     | 0.00                            | 1,062,400.00            | 792,400.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 0.00           | 0.00           | 748,000.00           | 0.00                     | 0.00                            | 748,000.00              | 748,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 0.00           | 270,000.00     | 3,712,000.00         | 0.00                     | 0.00                            | 3,712,000.00            | 3,442,000.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                             | Economic Description                        | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------|---------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                           |                                             | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220209 - FINANCIAL CHARGES - GENERAL                      |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22020901                                                  | Bank Charges (Other Than Interest)          | 123,029.19       | 18,658.00        | 748,000.00           | 0.00                     | 0.00                            | 748,000.00              | 729,342.00       |
| 22020902                                                  | Insurance Premium                           | 0.00             | 0.00             | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 44,000.00        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                |                                             | 123,029.19       | 18,658.00        | 792,000.00           | 0.00                     | 0.00                            | 792,000.00              | 773,342.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                   |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22021001                                                  | Refreshment & Meals                         | 150,000.00       | 0.00             | 1,109,600.00         | 0.00                     | 0.00                            | 1,109,600.00            | 1,109,600.00     |
| 22021002                                                  | Honorarium & Sitting Allowance              | 50,000.00        | 100,000.00       | 1,320,000.00         | 0.00                     | 0.00                            | 1,320,000.00            | 1,220,000.00     |
| 22021003                                                  | Publicity & Advertisements                  | 0.00             | 0.00             | 1,408,000.00         | 0.00                     | 0.00                            | 1,408,000.00            | 1,408,000.00     |
| 22021004                                                  | Medical Expenses-Local                      | 0.00             | 0.00             | 704,000.00           | 0.00                     | 0.00                            | 704,000.00              | 704,000.00       |
| 22021006                                                  | Postages & Courier Services                 | 0.00             | 0.00             | 123,200.00           | 0.00                     | 0.00                            | 123,200.00              | 123,200.00       |
| 22021007                                                  | Welfare Packages                            | 0.00             | 0.00             | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 105,600.00       |
| 22021008                                                  | Subscription to Professional Bodies         | 0.00             | 0.00             | 660,000.00           | 0.00                     | 0.00                            | 660,000.00              | 660,000.00       |
| 22021009                                                  | Sporting Activities                         | 0.00             | 0.00             | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 176,000.00       |
| 22021023                                                  | Development Plan Preparation Expenses       | 0.00             | 0.00             | 2,270,400.00         | 0.00                     | 0.00                            | 2,270,400.00            | 2,270,400.00     |
| 22021025                                                  | Other Miscellaneous Expenses                | 500,000.00       | 8,396,161.25     | 23,436,800.00        | 0.00                     | 0.00                            | 23,436,800.00           | 15,040,638.75    |
| 22021026                                                  | Monitoring and Evaluation Recurrent         | 0.00             | 0.00             | 660,000.00           | 0.00                     | 0.00                            | 660,000.00              | 660,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total             |                                             | 700,000.00       | 8,496,161.25     | 31,973,600.00        | 0.00                     | 0.00                            | 31,973,600.00           | 23,477,438.75    |
| 2202 - OVERHEAD COST Total                                |                                             | 1,852,029.19     | 23,219,519.25    | 127,556,800.00       | 0.00                     | 0.00                            | 127,556,800.00          | 104,337,280.75   |
| 22 - OTHER RECURRENT COSTS Total                          |                                             | 1,852,029.19     | 23,219,519.25    | 127,556,800.00       | 0.00                     | 0.00                            | 127,556,800.00          | 104,337,280.75   |
| 051702400100 - College of Health Technology Michika Total |                                             | 217,396,989.53   | 327,056,477.29   | 578,407,600.00       | 89,268,960.00            | 0.00                            | 489,138,640.00          | 251,351,122.71   |
| 051705100100 - Post Primary Schools Mgt Board             |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                       |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                             |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                               |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21010101                                                  | Basic-Salary                                | 5,574,041,529.35 | 7,010,554,632.45 | 7,221,835,520.00     | 2,307,462,700.00         | 0.00                            | 4,914,372,820.00        | 211,280,887.55   |
| 21010103                                                  | Consolidated Revenue Fund Charge - Salaries | 500,000.00       | 0.00             | 0.00                 | (430,000.00)             | 0.00                            | 430,000.00              | 0.00             |
| 210101 - SALARIES AND WAGES Total                         |                                             | 5,574,541,529.35 | 7,010,554,632.45 | 7,221,835,520.00     | 2,307,032,700.00         | 0.00                            | 4,914,802,820.00        | 211,280,887.55   |
| 2101 - SALARY Total                                       |                                             | 5,574,541,529.35 | 7,010,554,632.45 | 7,221,835,520.00     | 2,307,032,700.00         | 0.00                            | 4,914,802,820.00        | 211,280,887.55   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                 |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                       |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21020102                                                  | Housing/Rent Allowance                      | 1,270,601,195.04 | 1,601,369,711.36 | 1,610,963,180.00     | 1,609,834,000.00         | 0.00                            | 1,129,180.00            | 9,593,468.64     |
| 21020103                                                  | Transport Allowance                         | 418,294,541.63   | 565,340,930.61   | 634,800,700.00       | (493,674,100.00)         | 0.00                            | 1,128,474,800.00        | 69,459,769.39    |
| 21020104                                                  | Meal Subsidy                                | 74,133,334.85    | 105,505,282.16   | 110,354,560.00       | 36,234,600.00            | 0.00                            | 74,119,960.00           | 4,849,277.84     |
| 21020105                                                  | Utility Allowance                           | 223,634,189.21   | 318,047,988.10   | 373,161,040.00       | 109,735,300.00           | 0.00                            | 263,425,740.00          | 55,113,051.90    |
| 21020106                                                  | Entertainment Allowance                     | 9,217,812.39     | 11,984,053.56    | 13,135,120.00        | 4,679,600.00             | 0.00                            | 8,455,520.00            | 1,151,066.44     |
| 21020107                                                  | Leave Allowance                             | 466,604,255.00   | 622,746,302.84   | 834,173,240.00       | 229,194,200.00           | 0.00                            | 604,979,040.00          | 211,426,937.16   |
| 21020108                                                  | Domestic Staff Allowance                    | 287,961,191.71   | 373,519,421.61   | 458,936,260.00       | 145,873,900.00           | 0.00                            | 313,062,360.00          | 85,416,838.39    |
| 21020109                                                  | Shift Allowance                             | 113,217.33       | 144,492.00       | 1,987,520.00         | 72,300.00                | 0.00                            | 1,915,220.00            | 1,843,028.00     |
| 21020110                                                  | Call Duty Allowance                         | 63,556.68        | 63,556.68        | 8,304,140.00         | 31,800.00                | 0.00                            | 8,272,340.00            | 8,240,583.32     |
| 21020111                                                  | Clinical Allowance                          | 0.00             | 0.00             | 0.00                 | (42,889,060.00)          | 0.00                            | 42,889,060.00           | 0.00             |
| 21020112                                                  | Harzard Allowance                           | 47,000.00        | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020114                                                  | Teaching Allowance                          | 1,031,913,038.51 | 1,348,990,857.05 | 1,356,526,700.00     | 1,290,306,700.00         | 0.00                            | 66,220,000.00           | 7,535,842.95     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | ₦                 | ₦                 | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 21020118                                        | Siwes Allowance                                  | 134,665.80        | 82,119.18         | 98,020.00            | 40,400.00                | 0.00                            | 57,620.00               | 15,900.82        |
| 21020119                                        | Field Allowance                                  | 134,665.80        | 82,119.18         | 126,400.00           | 40,400.00                | 0.00                            | 86,000.00               | 44,280.82        |
| 21020120                                        | Journal Allowance                                | 194,728.16        | 102,144.23        | 231,700.00           | 55,400.00                | 0.00                            | 176,300.00              | 129,555.77       |
| 21020121                                        | Wieghing Allowance                               | 0.00              | 0.00              | 0.00                 | (86,000.00)              | 0.00                            | 86,000.00               | 0.00             |
| 21020123                                        | Responsibility Allowance                         | 296,004.00        | 296,004.00        | 1,491,420.00         | 148,100.00               | 0.00                            | 1,343,320.00            | 1,195,416.00     |
| 21020127                                        | UniForm Allowance                                | 0.00              | 0.00              | 0.00                 | (883,815,980.00)         | 0.00                            | 883,815,980.00          | 0.00             |
| 21020130                                        | Special Allowance                                | 0.00              | 0.00              | 0.00                 | (60,200.00)              | 0.00                            | 60,200.00               | 0.00             |
| 21020135                                        | Furniture Allowance                              | 1,080,267,684.42  | 1,368,132,447.21  | 1,422,450,400.00     | 247,028,200.00           | 0.00                            | 1,175,422,200.00        | 54,317,952.79    |
| 21020137                                        | Driver's Allowance                               | 973,640.57        | 510,721.02        | 1,243,440.00         | 276,800.00               | 0.00                            | 966,640.00              | 732,718.98       |
| 21020138                                        | Admin Allowance                                  | 324,546.81        | 170,240.32        | 464,680.00           | 92,300.00                | 0.00                            | 372,380.00              | 294,439.68       |
| 21020140                                        | Academic Allowance                               | 605,995.80        | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145                                        | Other Allowances and Benefits                    | 691,397,559.00    | 138,144,357.19    | 177,867,600.00       | (682,132,400.00)         | 0.00                            | 860,000,000.00          | 39,723,242.81    |
| 210201 - ALLOWANCES Total                       |                                                  | 5,556,912,822.71  | 6,455,232,748.30  | 7,006,316,120.00     | 1,570,986,260.00         | 0.00                            | 5,435,329,860.00        | 551,083,371.70   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 5,556,912,822.71  | 6,455,232,748.30  | 7,006,316,120.00     | 1,570,986,260.00         | 0.00                            | 5,435,329,860.00        | 551,083,371.70   |
| 21 - PERSONNEL COST Total                       |                                                  | 11,131,454,352.06 | 13,465,787,380.75 | 14,228,151,640.00    | 3,878,018,960.00         | 0.00                            | 10,350,132,680.00       | 762,364,259.25   |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training               | 7,353,929.00      | 10,044,055.00     | 22,000,000.00        | 10,000,000.00            | 0.00                            | 12,000,000.00           | 11,955,945.00    |
| 22020102                                        | Local Travel & Transport: Others                 | 4,080,001.00      | 883,254.00        | 1,111,680.00         | 200,000.00               | 0.00                            | 911,680.00              | 228,426.00       |
| 22020103                                        | International Travel & Transport: Training       | 0.00              | 688,052.00        | 2,901,440.00         | 0.00                     | 0.00                            | 2,901,440.00            | 2,213,388.00     |
| 22020105                                        | Hotel Accommodation - Local                      | 0.00              | 223,300.00        | 1,699,280.00         | 0.00                     | 0.00                            | 1,699,280.00            | 1,475,980.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 11,433,930.00     | 11,838,661.00     | 27,712,400.00        | 10,200,000.00            | 0.00                            | 17,512,400.00           | 15,873,739.00    |
| 220202 - UTILITIES - GENERAL                    |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 0.00              | 8,000.00          | 1,158,960.00         | 0.00                     | 0.00                            | 1,158,960.00            | 1,150,960.00     |
| 22020202                                        | Telephone Charges                                | 0.00              | 0.00              | 154,880.00           | 0.00                     | 0.00                            | 154,880.00              | 154,880.00       |
| 22020203                                        | Internet Access Charges                          | 0.00              | 0.00              | 154,880.00           | 0.00                     | 0.00                            | 154,880.00              | 154,880.00       |
| 22020205                                        | Water Rates                                      | 68,000.00         | 113,700.00        | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 272,620.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 68,000.00         | 121,700.00        | 1,855,040.00         | 0.00                     | 0.00                            | 1,855,040.00            | 1,733,340.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 140,500.00        | 302,600.00        | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 83,720.00        |
| 22020302                                        | Books                                            | 3,700.00          | 0.00              | 257,840.00           | 0.00                     | 0.00                            | 257,840.00              | 257,840.00       |
| 22020305                                        | Printing of Non Security Documents               | 50,116,498.62     | 148,513,692.28    | 160,000,000.00       | 80,000,000.00            | 0.00                            | 80,000,000.00           | 11,486,307.72    |
| 22020306                                        | Printing of Security Documents                   | 89,000.00         | 77,500.00         | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 308,820.00       |
| 22020307                                        | Drugs/Laboratory/Medical Supplies                | 0.00              | 0.00              | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 386,320.00       |
| 22020308                                        | Field & Camping Materials Supplies               | 0.00              | 0.00              | 194,480.00           | 0.00                     | 0.00                            | 194,480.00              | 194,480.00       |
| 22020309                                        | UniForms & Other Clothing                        | 0.00              | 0.00              | 308,880.00           | 0.00                     | 0.00                            | 308,880.00              | 308,880.00       |
| 22020310                                        | Teaching Aids/Instruction Materials              | 0.00              | 304,900.00        | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 81,420.00        |
| 22020311                                        | Food Stuff/Catering Materials Supplies           | 155,000.00        | 89,000.00         | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 297,320.00       |
| 22020312                                        | Other Materials and Supplies                     | 11,083,553.75     | 150,000.00        | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 19,850,000.00    |
| 22020313                                        | Chemical and Reagents Materials Supplies         | 15,000.00         | 30,000.00         | 865,040.00           | 0.00                     | 0.00                            | 865,040.00              | 835,040.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 61,603,252.37     | 149,467,692.28    | 183,557,840.00       | 80,000,000.00            | 0.00                            | 103,557,840.00          | 34,090,147.72    |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 590,680.00        | 130,000.00        | 264,880.00           | 110,000.00               | 0.00                            | 154,880.00              | 134,880.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                            | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                 | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 22020402                                                    | Maintenance of Office Furniture                 | 583,000.00     | 362,000.00     | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 24,320.00        |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs | 688,600.00     | 380,350.00     | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 5,970.00         |
| 22020404                                                    | Maintenance of Office/IT Equipments             | 833,000.00     | 362,200.00     | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 24,120.00        |
| 22020405                                                    | Maintenance of Plants/Generators                | 368,000.00     | 236,400.00     | 400,320.00           | 14,000.00                | 0.00                            | 386,320.00              | 163,920.00       |
| 22020406                                                    | Other Maintenance Services                      | 447,000.00     | 1,242,000.00   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 1,158,000.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                 | 3,510,280.00   | 2,712,950.00   | 4,224,160.00         | 124,000.00               | 0.00                            | 4,100,160.00            | 1,511,210.00     |
| 220205 - TRAINING - GENERAL                                 |                                                 |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                  | 45,600.00      | 975,467.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 224,533.00       |
| 220205 - TRAINING - GENERAL Total                           |                                                 | 45,600.00      | 975,467.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 224,533.00       |
| 220206 - OTHER SERVICES - GENERAL                           |                                                 |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                               | 8,000.00       | 113,500.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,086,500.00     |
| 22020603                                                    | Residential Rent                                | 0.00           | 0.00           | 23,760.00            | 0.00                     | 0.00                            | 23,760.00               | 23,760.00        |
| 22020604                                                    | Security Vote (Including Operations)            | 0.00           | 0.00           | 664,400.00           | 0.00                     | 0.00                            | 664,400.00              | 664,400.00       |
| 22020605                                                    | Cleaning & Fumigation Services                  | 0.00           | 20,000.00      | 154,880.00           | 0.00                     | 0.00                            | 154,880.00              | 134,880.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                 | 8,000.00       | 133,500.00     | 2,043,040.00         | 0.00                     | 0.00                            | 2,043,040.00            | 1,909,540.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                 |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                            | 280,021.52     | 170,277.99     | 617,760.00           | 0.00                     | 0.00                            | 617,760.00              | 447,482.01       |
| 22020702                                                    | Information Technology/Statistical Consulting   | 0.00           | 0.00           | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 386,320.00       |
| 22020706                                                    | Surveying Services                              | 0.00           | 0.00           | 271,040.00           | 0.00                     | 0.00                            | 271,040.00              | 271,040.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                 | 280,021.52     | 170,277.99     | 1,275,120.00         | 0.00                     | 0.00                            | 1,275,120.00            | 1,104,842.01     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                 |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                         | 530,190.00     | 1,212,150.00   | 1,235,520.00         | 0.00                     | 0.00                            | 1,235,520.00            | 23,370.00        |
| 22020802                                                    | Other Transport Equipment Fuel Cost             | 367,900.00     | 313,000.00     | 557,040.00           | 0.00                     | 0.00                            | 557,040.00              | 244,040.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                       | 793,000.00     | 830,020.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 369,980.00       |
| 22020806                                                    | Cooking Gas/Fuel Cost                           | 405,000.00     | 0.00           | 308,880.00           | 0.00                     | 0.00                            | 308,880.00              | 308,880.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                 | 2,096,090.00   | 2,355,170.00   | 3,301,440.00         | 0.00                     | 0.00                            | 3,301,440.00            | 946,270.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                 |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)              | 394,814.88     | 546,891.14     | 820,240.00           | 800,000.00               | 0.00                            | 20,240.00               | 273,348.86       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                 | 394,814.88     | 546,891.14     | 820,240.00           | 800,000.00               | 0.00                            | 20,240.00               | 273,348.86       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                 |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                             | 604,368,851.12 | 924,925,550.68 | 1,025,000,000.00     | 65,000,000.00            | 0.00                            | 960,000,000.00          | 100,074,449.32   |
| 22021002                                                    | Honorarium & Sitting Allowance                  | 50,000.00      | 624,000.00     | 1,247,920.00         | 800,000.00               | 0.00                            | 447,920.00              | 623,920.00       |
| 22021003                                                    | Publicity & Advertisements                      | 184,900.00     | 570,877.50     | 1,142,320.00         | 910,000.00               | 0.00                            | 232,320.00              | 571,442.50       |
| 22021004                                                    | Medical Expenses-Local                          | 0.00           | 0.00           | 38,720.00            | 0.00                     | 0.00                            | 38,720.00               | 38,720.00        |
| 22021006                                                    | Postages & Courier Services                     | 0.00           | 0.00           | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 386,320.00       |
| 22021007                                                    | Welfare Packages                                | 850,000.00     | 900,241.00     | 1,930,720.00         | 0.00                     | 0.00                            | 1,930,720.00            | 1,030,479.00     |
| 22021008                                                    | Subscription to Professional Bodies             | 0.00           | 0.00           | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 386,320.00       |
| 22021009                                                    | Sporting Activities                             | 0.00           | 44,500.00      | 541,200.00           | 0.00                     | 0.00                            | 541,200.00              | 496,700.00       |
| 22021010                                                    | Direct Teaching & Laboratory Cost               | 0.00           | 0.00           | 384,560.00           | 0.00                     | 0.00                            | 384,560.00              | 384,560.00       |
| 22021014                                                    | Budget Preparation Expensis                     | 122,500.00     | 514,941.73     | 772,640.00           | 0.00                     | 0.00                            | 772,640.00              | 257,698.27       |
| 22021021                                                    | Special Days/Celebrations                       | 0.00           | 150,000.00     | 448,800.00           | 0.00                     | 0.00                            | 448,800.00              | 298,800.00       |
| 22021023                                                    | Development Plan Preparation Expenses           | 0.00           | 0.00           | 1,158,960.00         | 0.00                     | 0.00                            | 1,158,960.00            | 1,158,960.00     |
| 22021024                                                    | Final Accounts Preparation Expenses             | 0.00           | 0.00           | 77,440.00            | 0.00                     | 0.00                            | 77,440.00               | 77,440.00        |
| 22021025                                                    | Other Miscellaneous Expenses                    | 24,958,950.00  | 31,389,572.60  | 34,000,000.00        | (10,000,000.00)          | 0.00                            | 44,000,000.00           | 2,610,427.40     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                            | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|-------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                 | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021027      | Daily Rated Allowance                           | 1,390,000.00      | 2,600,000.00      | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 1,400,000.00     |
| 220210        | MISCELLANEOUS EXPENSES GENERAL Total            | 631,925,201.12    | 961,719,683.51    | 1,071,515,920.00     | 56,710,000.00            | 0.00                            | 1,014,805,920.00        | 109,796,236.49   |
| 2202          | OVERHEAD COST Total                             | 711,365,189.89    | 1,130,041,992.92  | 1,297,505,200.00     | 147,834,000.00           | 0.00                            | 1,149,671,200.00        | 167,463,207.08   |
| 22            | OTHER RECURRENT COSTS Total                     | 711,365,189.89    | 1,130,041,992.92  | 1,297,505,200.00     | 147,834,000.00           | 0.00                            | 1,149,671,200.00        | 167,463,207.08   |
| 051705100100  | Post Primary Schools Mgt Board Total            | 11,842,819,541.95 | 14,595,829,373.67 | 15,525,656,840.00    | 4,025,852,960.00         | 0.00                            | 11,499,803,880.00       | 929,827,466.33   |
| 051706200100  | Ministry of Tertiary and Professional Education |                   |                   |                      |                          |                                 |                         |                  |
| 21            | PERSONNEL COST                                  |                   |                   |                      |                          |                                 |                         |                  |
| 2101          | SALARY                                          |                   |                   |                      |                          |                                 |                         |                  |
| 210101        | SALARIES AND WAGES                              |                   |                   |                      |                          |                                 |                         |                  |
| 21010101      | Basic-Salary                                    | 7,612,419.00      | 8,709,766.94      | 8,729,700.00         | 5,795,700.00             | 0.00                            | 2,934,000.00            | 19,933.06        |
| 21010103      | Consolidated Revenue Fund Charge - Salaries     | 2,423,720.31      | 0.00              | 0.00                 | (430,000.00)             | 0.00                            | 430,000.00              | 0.00             |
| 210101        | SALARIES AND WAGES Total                        | 10,036,139.31     | 8,709,766.94      | 8,729,700.00         | 5,365,700.00             | 0.00                            | 3,364,000.00            | 19,933.06        |
| 2101          | SALARY Total                                    | 10,036,139.31     | 8,709,766.94      | 8,729,700.00         | 5,365,700.00             | 0.00                            | 3,364,000.00            | 19,933.06        |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION              |                   |                   |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                      |                   |                   |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                          | 1,741,725.08      | 1,992,797.36      | 3,016,000.00         | 866,000.00               | 0.00                            | 2,150,000.00            | 1,023,202.64     |
| 21020103      | Transport Allowance                             | 493,551.30        | 642,117.18        | 780,340.00           | 243,700.00               | 0.00                            | 536,640.00              | 138,222.82       |
| 21020104      | Meal Subsidy                                    | 75,148.32         | 113,895.45        | 738,500.00           | 37,600.00                | 0.00                            | 700,900.00              | 624,604.55       |
| 21020105      | Utility Allowance                               | 272,878.24        | 366,296.06        | 514,220.00           | 134,100.00               | 0.00                            | 380,120.00              | 147,923.94       |
| 21020106      | Entertainment Allowance                         | 32,945.64         | 24,708.54         | 96,140.00            | 15,300.00                | 0.00                            | 80,840.00               | 71,431.46        |
| 21020107      | Leave Allowance                                 | 747,132.00        | 863,639.93        | 1,577,600.00         | 373,600.00               | 0.00                            | 1,204,000.00            | 713,960.07       |
| 21020108      | Domestic Staff Allowance                        | 939,597.36        | 701,187.67        | 2,041,900.00         | 433,700.00               | 0.00                            | 1,608,200.00            | 1,340,712.33     |
| 21020111      | Clinical Allowance                              | 0.00              | 0.00              | 0.00                 | (43,860.00)              | 0.00                            | 43,860.00               | 0.00             |
| 21020114      | Teaching Allowance                              | 959,900.60        | 988,375.27        | 1,669,800.00         | 474,400.00               | 0.00                            | 1,195,400.00            | 681,424.73       |
| 21020127      | UniForm Allowance                               | 0.00              | 0.00              | 0.00                 | (528,900.00)             | 0.00                            | 528,900.00              | 0.00             |
| 21020135      | Furniture Allowance                             | 1,522,486.90      | 1,741,955.71      | 2,485,600.00         | 757,000.00               | 0.00                            | 1,728,600.00            | 743,644.29       |
| 21020145      | Other Allowances and Benefits                   | 800,000.00        | 160,000.00        | 1,020,000.00         | 160,000.00               | 0.00                            | 860,000.00              | 860,000.00       |
| 210201        | ALLOWANCES Total                                | 7,585,365.44      | 7,594,973.17      | 13,940,100.00        | 2,922,640.00             | 0.00                            | 11,017,460.00           | 6,345,126.83     |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION Total        | 7,585,365.44      | 7,594,973.17      | 13,940,100.00        | 2,922,640.00             | 0.00                            | 11,017,460.00           | 6,345,126.83     |
| 21            | PERSONNEL COST Total                            | 17,621,504.75     | 16,304,740.11     | 22,669,800.00        | 8,288,340.00             | 0.00                            | 14,381,460.00           | 6,365,059.89     |
| 22            | OTHER RECURRENT COSTS                           |                   |                   |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST                                   |                   |                   |                      |                          |                                 |                         |                  |
| 220201        | TRAVEL & TRANSPORT - GENERAL                    |                   |                   |                      |                          |                                 |                         |                  |
| 22020101      | Local Travel & Transport: Training              | 107,000.00        | 0.00              | 1,591,200.00         | 0.00                     | 0.00                            | 1,591,200.00            | 1,591,200.00     |
| 22020102      | Local Travel & Transport: Others                | 10,154,900.00     | 0.00              | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 3,200,000.00     |
| 22020103      | International Travel & Transport: Training      | 0.00              | 0.00              | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020104      | International Travel & Transport: Others        | 0.00              | 0.00              | 36,000.00            | 0.00                     | 0.00                            | 36,000.00               | 36,000.00        |
| 22020105      | Hotel Accommodation - Local                     | 0.00              | 0.00              | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 640,000.00       |
| 22020109      | Per-Diem/Estacodes                              | 0.00              | 0.00              | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 220201        | TRAVEL & TRANSPORT - GENERAL Total              | 10,261,900.00     | 0.00              | 5,627,200.00         | 0.00                     | 0.00                            | 5,627,200.00            | 5,627,200.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                        | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                      |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220202 - UTILITIES - GENERAL                                         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020205                                                             | Water Rates                                           | 0.00           | 0.00           | 800.00               | 0.00                     | 0.00                            | 800.00                  | 800.00           |
| 22020209                                                             | Other Utility Charges                                 | 10,000.00      | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 220202 - UTILITIES - GENERAL Total                                   |                                                       | 10,000.00      | 0.00           | 16,800.00            | 0.00                     | 0.00                            | 16,800.00               | 16,800.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL                              |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                             | Office Stationeries/Computer Consumables              | 136,500.00     | 0.00           | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 280,000.00       |
| 22020302                                                             | Books                                                 | 0.00           | 0.00           | 800.00               | 0.00                     | 0.00                            | 800.00                  | 800.00           |
| 22020305                                                             | Printing of Non Security Documents                    | 5,000.00       | 0.00           | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 640,000.00       |
| 22020306                                                             | Printing of Security Documents                        | 0.00           | 0.00           | 6,400,000.00         | 0.00                     | 0.00                            | 6,400,000.00            | 6,400,000.00     |
| 22020312                                                             | Other Materials and Supplies                          | 311,000.00     | 0.00           | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 480,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total                        |                                                       | 452,500.00     | 0.00           | 7,800,800.00         | 0.00                     | 0.00                            | 7,800,800.00            | 7,800,800.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL                              |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                             | Maintenance of Motor Vehicle/Transport Equipment      | 333,000.00     | 0.00           | 600,000.00           | 0.00                     | 0.00                            | 600,000.00              | 600,000.00       |
| 22020403                                                             | Maintenance of Office Building/Residential Qtrs       | 107,000.00     | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020404                                                             | Maintenance of Office/IT Equipments                   | 320,000.00     | 0.00           | 2,800,000.00         | 0.00                     | 0.00                            | 2,800,000.00            | 2,800,000.00     |
| 22020405                                                             | Maintenance of Plants/Generators                      | 5,000.00       | 0.00           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 120,000.00       |
| 22020406                                                             | Other Maintenance Services                            | 87,000.00      | 0.00           | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 480,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total                        |                                                       | 852,000.00     | 0.00           | 4,080,000.00         | 0.00                     | 0.00                            | 4,080,000.00            | 4,080,000.00     |
| 220205 - TRAINING - GENERAL                                          |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                             | Local Training                                        | 0.00           | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22020502                                                             | International Training                                | 0.00           | 0.00           | 800.00               | 0.00                     | 0.00                            | 800.00                  | 800.00           |
| 22020504                                                             | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 0.00           | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 2,400,000.00     |
| 220205 - TRAINING - GENERAL Total                                    |                                                       | 0.00           | 0.00           | 2,720,800.00         | 0.00                     | 0.00                            | 2,720,800.00            | 2,720,800.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                             | Motor Vehicle Fuel Cost                               | 169,500.00     | 0.00           | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 480,000.00       |
| 22020803                                                             | Plant/Generator Fuel Cost                             | 0.00           | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                           |                                                       | 169,500.00     | 0.00           | 680,000.00           | 0.00                     | 0.00                            | 680,000.00              | 680,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                             | Bank Charges (Other Than Interest)                    | 27,836.49      | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                           |                                                       | 27,836.49      | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                              |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                             | Refreshment & Meals                                   | 77,500.00      | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021003                                                             | Publicity & Advertisements                            | 0.00           | 0.00           | 32,000.00            | 0.00                     | 0.00                            | 32,000.00               | 32,000.00        |
| 22021004                                                             | Medical Expenses-Local                                | 7,500.00       | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22021007                                                             | Welfare Packages                                      | 656,000.00     | 0.00           | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 320,000.00       |
| 22021025                                                             | Other Miscellaneous Expenses                          | 506,000.00     | 0.00           | 3,360,000.00         | 0.00                     | 0.00                            | 3,360,000.00            | 3,360,000.00     |
| 22021027                                                             | Daily Rated Allowance                                 | 1,560,000.00   | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                        |                                                       | 2,807,000.00   | 0.00           | 6,032,000.00         | 0.00                     | 0.00                            | 6,032,000.00            | 6,032,000.00     |
| 2202 - OVERHEAD COST Total                                           |                                                       | 14,580,736.49  | 0.00           | 26,997,600.00        | 0.00                     | 0.00                            | 26,997,600.00           | 26,997,600.00    |
| 22 - OTHER RECURRENT COSTS Total                                     |                                                       | 14,580,736.49  | 0.00           | 26,997,600.00        | 0.00                     | 0.00                            | 26,997,600.00           | 26,997,600.00    |
| 051706200100 - Ministry of Tertiary and Professional Education Total |                                                       | 32,202,241.24  | 16,304,740.11  | 49,667,400.00        | 8,288,340.00             | 0.00                            | 41,379,060.00           | 33,362,659.89    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                       | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|--------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                            | N              | N              | N                    | N                        | N                               | N                       | N                |
| 051706400100  | Education Resource Centre                  |                |                |                      |                          |                                 |                         |                  |
| 21            | PERSONNEL COST                             |                |                |                      |                          |                                 |                         |                  |
| 2101          | SALARY                                     |                |                |                      |                          |                                 |                         |                  |
| 210101        | SALARIES AND WAGES                         |                |                |                      |                          |                                 |                         |                  |
| 21010101      | Basic-Salary                               | 6,026,137.53   | 7,162,762.44   | 9,379,460.00         | 2,920,000.00             | 0.00                            | 6,459,460.00            | 2,216,697.56     |
| 210101        | SALARIES AND WAGES Total                   | 6,026,137.53   | 7,162,762.44   | 9,379,460.00         | 2,920,000.00             | 0.00                            | 6,459,460.00            | 2,216,697.56     |
| 2101          | SALARY Total                               | 6,026,137.53   | 7,162,762.44   | 9,379,460.00         | 2,920,000.00             | 0.00                            | 6,459,460.00            | 2,216,697.56     |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION         |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                 |                |                |                      |                          |                                 |                         |                  |
| 21020102      | Housing/Rent Allowance                     | 1,378,779.13   | 1,638,839.46   | 2,378,640.00         | 668,100.00               | 0.00                            | 1,710,540.00            | 739,800.54       |
| 21020103      | Transport Allowance                        | 408,563.17     | 535,060.20     | 649,200.00           | 189,100.00               | 0.00                            | 460,100.00              | 114,139.80       |
| 21020104      | Meal Subsidy                               | 63,700.08      | 86,703.75      | 95,580.00            | 28,500.00                | 0.00                            | 67,080.00               | 8,876.25         |
| 21020105      | Utility Allowance                          | 224,732.47     | 312,109.32     | 406,400.00           | 105,400.00               | 0.00                            | 301,000.00              | 94,290.68        |
| 21020106      | Entertainment Allowance                    | 27,146.04      | 34,706.22      | 864,140.00           | 13,600.00                | 0.00                            | 850,540.00              | 829,433.78       |
| 21020107      | Leave Allowance                            | 594,662.00     | 700,992.90     | 928,960.00           | 283,100.00               | 0.00                            | 645,860.00              | 227,967.10       |
| 21020108      | Domestic Staff Allowance                   | 867,320.64     | 1,099,522.74   | 1,310,040.00         | 433,700.00               | 0.00                            | 876,340.00              | 210,517.26       |
| 21020111      | Clinical Allowance                         | 0.00           | 0.00           | 0.00                 | (56,760.00)              | 0.00                            | 56,760.00               | 0.00             |
| 21020112      | Harzard Allowance                          | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020114      | Teaching Allowance                         | 904,686.72     | 1,172,943.69   | 1,534,280.00         | 452,400.00               | 0.00                            | 1,081,880.00            | 361,336.31       |
| 21020121      | Wieghing Allowance                         | 414,024.36     | 414,024.36     | 564,000.00           | 207,100.00               | 0.00                            | 356,900.00              | 149,975.64       |
| 21020127      | UniForm Allowance                          | 0.00           | 0.00           | 0.00                 | (778,300.00)             | 0.00                            | 778,300.00              | 0.00             |
| 21020135      | Furniture Allowance                        | 1,091,132.40   | 1,353,235.23   | 2,076,820.00         | 552,900.00               | 0.00                            | 1,523,920.00            | 723,584.77       |
| 21020145      | Other Allowances and Benefits              | 600,000.00     | 120,000.00     | 980,000.00           | 120,000.00               | 0.00                            | 860,000.00              | 860,000.00       |
| 210201        | ALLOWANCES Total                           | 6,574,747.01   | 7,468,137.87   | 11,788,060.00        | 2,218,840.00             | 0.00                            | 9,569,220.00            | 4,319,922.13     |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION Total   | 6,574,747.01   | 7,468,137.87   | 11,788,060.00        | 2,218,840.00             | 0.00                            | 9,569,220.00            | 4,319,922.13     |
| 21            | PERSONNEL COST Total                       | 12,600,884.54  | 14,630,900.31  | 21,167,520.00        | 5,138,840.00             | 0.00                            | 16,028,680.00           | 6,536,619.69     |
| 22            | OTHER RECURRENT COSTS                      |                |                |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST                              |                |                |                      |                          |                                 |                         |                  |
| 220201        | TRAVEL & TRANSPORT - GENERAL               |                |                |                      |                          |                                 |                         |                  |
| 22020101      | Local Travel & Transport: Training         | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020103      | International Travel & Transport: Training | 0.00           | 124,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 676,000.00       |
| 22020105      | Hotel Accommodation - Local                | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220201        | TRAVEL & TRANSPORT - GENERAL Total         | 0.00           | 124,000.00     | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 1,876,000.00     |
| 220202        | UTILITIES - GENERAL                        |                |                |                      |                          |                                 |                         |                  |
| 22020201      | Electricity Charges                        | 48,900.00      | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020203      | Internet Access Charges                    | 20,000.00      | 5,000.00       | 26,400.00            | 0.00                     | 0.00                            | 26,400.00               | 21,400.00        |
| 22020204      | Satellite Broadcasting Access Charges      | 0.00           | 10,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 70,000.00        |
| 220202        | UTILITIES - GENERAL Total                  | 68,900.00      | 15,000.00      | 186,400.00           | 0.00                     | 0.00                            | 186,400.00              | 171,400.00       |
| 220203        | MATERIALS & SUPPLIES - GENERAL             |                |                |                      |                          |                                 |                         |                  |
| 22020301      | Office Stationeries/Computer Consumables   | 25,000.00      | 210,500.00     | 211,100.00           | 51,100.00                | 0.00                            | 160,000.00              | 600.00           |
| 22020305      | Printing of Non Security Documents         | 506,257.29     | 125,000.00     | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 11,875,000.00    |
| 22020306      | Printing of Security Documents             | 304,320.00     | 18,461,445.00  | 56,000,000.00        | (40,000,000.00)          | 0.00                            | 96,000,000.00           | 37,538,555.00    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                            | Economic Description                             | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------------|--------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                          |                                                  | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020310                                                                 | Teaching Aids/Instruction Materials              | 0.00              | 56,000.00         | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 344,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total                            |                                                  | 835,577.29        | 18,852,945.00     | 68,611,100.00        | (39,948,900.00)          | 0.00                            | 108,560,000.00          | 49,758,155.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL                                  |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 22020401                                                                 | Maintenance of Motor Vehicle/Transport Equipment | 85,000.00         | 30,000.00         | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 10,000.00        |
| 22020402                                                                 | Maintenance of Office Furniture                  | 30,000.00         | 49,000.00         | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 31,000.00        |
| 22020404                                                                 | Maintenance of Office/IT Equipments              | 83,300.00         | 616,600.00        | 618,000.00           | 138,000.00               | 0.00                            | 480,000.00              | 1,400.00         |
| 22020405                                                                 | Maintenance of Plants/Generators                 | 120,000.00        | 0.00              | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 22020406                                                                 | Other Maintenance Services                       | 348,000.00        | 141,000.00        | 240,000.00           | 80,000.00                | 0.00                            | 160,000.00              | 99,000.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total                            |                                                  | 666,300.00        | 836,600.00        | 994,000.00           | 218,000.00               | 0.00                            | 776,000.00              | 157,400.00       |
| 220205 - TRAINING - GENERAL                                              |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 22020501                                                                 | Local Training                                   | 0.00              | 0.00              | 8,000.00             | 0.00                     | 0.00                            | 8,000.00                | 8,000.00         |
| 220205 - TRAINING - GENERAL Total                                        |                                                  | 0.00              | 0.00              | 8,000.00             | 0.00                     | 0.00                            | 8,000.00                | 8,000.00         |
| 220206 - OTHER SERVICES - GENERAL                                        |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 22020601                                                                 | Security Services                                | 9,000.00          | 0.00              | 21,600.00            | 0.00                     | 0.00                            | 21,600.00               | 21,600.00        |
| 220206 - OTHER SERVICES - GENERAL Total                                  |                                                  | 9,000.00          | 0.00              | 21,600.00            | 0.00                     | 0.00                            | 21,600.00               | 21,600.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                                     |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 22020801                                                                 | Motor Vehicle Fuel Cost                          | 0.00              | 75,000.00         | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 85,000.00        |
| 22020802                                                                 | Other Transport Equipment Fuel Cost              | 137,000.00        | 0.00              | 2,400.00             | 0.00                     | 0.00                            | 2,400.00                | 2,400.00         |
| 22020803                                                                 | Plant/Generator Fuel Cost                        | 0.00              | 450,500.00        | 451,100.00           | 51,100.00                | 0.00                            | 400,000.00              | 600.00           |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                               |                                                  | 137,000.00        | 525,500.00        | 613,500.00           | 51,100.00                | 0.00                            | 562,400.00              | 88,000.00        |
| 220209 - FINANCIAL CHARGES - GENERAL                                     |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 22020901                                                                 | Bank Charges (Other Than Interest)               | 70,670.04         | 31,898.15         | 32,100.00            | 24,100.00                | 0.00                            | 8,000.00                | 201.85           |
| 220209 - FINANCIAL CHARGES - GENERAL Total                               |                                                  | 70,670.04         | 31,898.15         | 32,100.00            | 24,100.00                | 0.00                            | 8,000.00                | 201.85           |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                  |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 22021001                                                                 | Refreshment & Meals                              | 75,000.00         | 39,700.00         | 202,400.00           | 0.00                     | 0.00                            | 202,400.00              | 162,700.00       |
| 22021004                                                                 | Medical Expenses-Local                           | 400,000.00        | 56,000.00         | 113,000.00           | 33,000.00                | 0.00                            | 80,000.00               | 57,000.00        |
| 22021005                                                                 | Services and School Fees Payment                 | 0.00              | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021006                                                                 | Postages & Courier Services                      | 40,000.00         | 30,500.00         | 130,400.00           | 0.00                     | 0.00                            | 130,400.00              | 99,900.00        |
| 22021007                                                                 | Welfare Packages                                 | 1,032,220.00      | 546,000.00        | 694,400.00           | 0.00                     | 0.00                            | 694,400.00              | 148,400.00       |
| 22021025                                                                 | Other Miscellaneous Expenses                     | 54,159,342.00     | 3,878,900.00      | 5,589,400.00         | (125,000.00)             | 0.00                            | 5,714,400.00            | 1,710,500.00     |
| 22021027                                                                 | Daily Rated Allowance                            | 1,222,000.00      | 1,530,000.00      | 1,534,800.00         | 478,800.00               | 0.00                            | 1,056,000.00            | 4,800.00         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                            |                                                  | 56,928,562.00     | 6,081,100.00      | 8,264,400.00         | 386,800.00               | 0.00                            | 7,877,600.00            | 2,183,300.00     |
| 2202 - OVERHEAD COST Total                                               |                                                  | 58,716,009.33     | 26,467,043.15     | 80,731,100.00        | (39,268,900.00)          | 0.00                            | 120,000,000.00          | 54,264,056.85    |
| 22 - OTHER RECURRENT COSTS Total                                         |                                                  | 58,716,009.33     | 26,467,043.15     | 80,731,100.00        | (39,268,900.00)          | 0.00                            | 120,000,000.00          | 54,264,056.85    |
| 051706400100 - Education Resource Centre Total                           |                                                  | 71,316,893.87     | 41,097,943.46     | 101,898,620.00       | (34,130,060.00)          | 0.00                            | 136,028,680.00          | 60,800,676.54    |
| 051700000000 - Ministry of Education and Human Capital Development Total |                                                  | 19,281,287,048.89 | 24,940,596,193.69 | 30,571,745,320.00    | 6,233,948,880.00         | 0.00                            | 24,337,796,440.00       | 5,631,149,126.32 |
| 052100000000 - Ministry of Health and Human Services                     |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 052100100100 - Ministry of Health and Human Services                     |                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                      |                                                  |                   |                   |                      |                          |                                 |                         |                  |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2101 - SALARY                                   |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                        | Basic-Salary                                | 172,940,358.39 | 187,383,884.44 | 204,415,020.00       | 91,337,200.00            | 0.00                            | 113,077,820.00          | 17,031,135.56    |
| 21010103                                        | Consolidated Revenue Fund Charge - Salaries | 5,647,440.63   | 7,166,928.75   | 7,191,800.00         | 5,420,200.00             | 0.00                            | 1,771,600.00            | 24,871.25        |
| 210101 - SALARIES AND WAGES Total               |                                             | 178,587,799.02 | 194,550,813.19 | 211,606,820.00       | 96,757,400.00            | 0.00                            | 114,849,420.00          | 17,056,006.81    |
| 2101 - SALARY Total                             |                                             | 178,587,799.02 | 194,550,813.19 | 211,606,820.00       | 96,757,400.00            | 0.00                            | 114,849,420.00          | 17,056,006.81    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                      | 197,190.00     | 412,798.14     | 2,287,300.00         | 98,600.00                | 0.00                            | 2,188,700.00            | 1,874,501.86     |
| 21020103                                        | Transport Allowance                         | 59,000.16      | 219,715.89     | 1,149,320.00         | 29,600.00                | 0.00                            | 1,119,720.00            | 929,604.11       |
| 21020104                                        | Meal Subsidy                                | 10,713.00      | 84,389.82      | 85,160.00            | 75,700.00                | 0.00                            | 9,460.00                | 770.18           |
| 21020105                                        | Utility Allowance                           | 29,903.76      | 100,267.80     | 100,900.00           | 75,100.00                | 0.00                            | 25,800.00               | 632.20           |
| 21020107                                        | Leave Allowance                             | 86,184.00      | 153,060.03     | 153,420.00           | 78,600.00                | 0.00                            | 74,820.00               | 359.97           |
| 21020109                                        | Shift Allowance                             | 2,547,906.40   | 2,998,379.70   | 3,013,140.00         | 2,962,400.00             | 0.00                            | 50,740.00               | 14,760.30        |
| 21020110                                        | Call Duty Allowance                         | 676,297.40     | 1,297,097.40   | 1,300,460.00         | 985,700.00               | 0.00                            | 314,760.00              | 3,362.60         |
| 21020111                                        | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (3,387,540.00)           | 0.00                            | 3,387,540.00            | 0.00             |
| 21020112                                        | Harzard Allowance                           | 4,009,681.24   | 3,931,821.25   | 5,314,020.00         | 2,018,500.00             | 0.00                            | 3,295,520.00            | 1,382,198.75     |
| 21020118                                        | Siwes Allowance                             | 0.00           | 0.00           | 0.00                 | (2,188,700.00)           | 0.00                            | 2,188,700.00            | 0.00             |
| 21020123                                        | Responsibility Allowance                    | 0.00           | 0.00           | 0.00                 | (202,960.00)             | 0.00                            | 202,960.00              | 0.00             |
| 21020125                                        | Student Nurses Allowance                    | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                        | Furniture Allowance                         | 172,368.84     | 215,533.02     | 234,980.00           | 86,200.00                | 0.00                            | 148,780.00              | 19,446.98        |
| 21020145                                        | Other Allowances and Benefits               | 4,320,000.00   | 860,000.00     | 1,720,000.00         | 860,000.00               | 0.00                            | 860,000.00              | 860,000.00       |
| 210201 - ALLOWANCES Total                       |                                             | 12,109,244.80  | 10,273,063.05  | 15,358,700.00        | 1,491,200.00             | 0.00                            | 13,867,500.00           | 5,085,636.95     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                             | 12,109,244.80  | 10,273,063.05  | 15,358,700.00        | 1,491,200.00             | 0.00                            | 13,867,500.00           | 5,085,636.95     |
| 21 - PERSONNEL COST Total                       |                                             | 190,697,043.82 | 204,823,876.24 | 226,965,520.00       | 98,248,600.00            | 0.00                            | 128,716,920.00          | 22,141,643.76    |
| 22 - OTHER RECURRENT COSTS                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training          | 5,149,500.00   | 4,000,000.00   | 4,000,000.00         | 1,600,000.00             | 0.00                            | 2,400,000.00            | 0.00             |
| 22020102                                        | Local Travel & Transport: Others            | 1,736,000.00   | 697,200.00     | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 1,702,800.00     |
| 22020103                                        | International Travel & Transport: Training  | 408,000.00     | 1,400,000.00   | 4,400,000.00         | 0.00                     | 0.00                            | 4,400,000.00            | 3,000,000.00     |
| 22020104                                        | International Travel & Transport: Others    | 1,715,500.00   | 800,000.00     | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 1,600,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                             | 9,009,000.00   | 6,897,200.00   | 13,200,000.00        | 1,600,000.00             | 0.00                            | 11,600,000.00           | 6,302,800.00     |
| 220202 - UTILITIES - GENERAL                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                         | 504,000.00     | 600,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 200,000.00       |
| 22020203                                        | Internet Access Charges                     | 430,000.00     | 385,000.00     | 1,186,400.00         | 800,000.00               | 0.00                            | 386,400.00              | 801,400.00       |
| 22020204                                        | Satellite Broadcasting Access Charges       | 240,000.00     | 115,000.00     | 140,800.00           | 24,000.00                | 0.00                            | 116,800.00              | 25,800.00        |
| 22020209                                        | Other Utility Charges                       | 313,000.00     | 305,000.00     | 625,600.00           | 320,000.00               | 0.00                            | 305,600.00              | 320,600.00       |
| 220202 - UTILITIES - GENERAL Total              |                                             | 1,487,000.00   | 1,405,000.00   | 2,752,800.00         | 1,144,000.00             | 0.00                            | 1,608,800.00            | 1,347,800.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables    | 817,500.00     | 1,175,000.00   | 1,367,200.00         | 600,000.00               | 0.00                            | 767,200.00              | 192,200.00       |
| 22020305                                        | Printing of Non Security Documents          | 328,000.00     | 55,000.00      | 288,800.00           | 0.00                     | 0.00                            | 288,800.00              | 233,800.00       |
| 22020312                                        | Other Materials and Supplies                | 637,150.00     | 502,100.00     | 767,200.00           | 0.00                     | 0.00                            | 767,200.00              | 265,100.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 1,782,650.00   | 1,732,100.00   | 2,423,200.00         | 600,000.00               | 0.00                            | 1,823,200.00            | 691,100.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 4,472,000.00   | 4,397,481.22   | 4,800,000.00         | 0.00                     | 0.00                            | 4,800,000.00            | 402,518.78       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 1,006,000.00   | 254,250.00     | 886,400.00           | 0.00                     | 0.00                            | 886,400.00              | 632,150.00       |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 2,445,300.00   | 843,000.00     | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 1,557,000.00     |
| 22020405                                                    | Maintenance of Plants/Generators                      | 824,600.00     | 2,400,000.00   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 0.00             |
| 22020406                                                    | Other Maintenance Services                            | 832,000.00     | 118,000.00     | 772,800.00           | 0.00                     | 0.00                            | 772,800.00              | 654,800.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 9,579,900.00   | 8,012,731.22   | 11,259,200.00        | 0.00                     | 0.00                            | 11,259,200.00           | 3,246,468.78     |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 434,500.00     | 1,592,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 8,000.00         |
| 22020502                                                    | International Training                                | 1,688,000.00   | 1,590,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 10,000.00        |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 300,000.00     | 576,000.00     | 576,000.00           | 0.00                     | 0.00                            | 576,000.00              | 0.00             |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 2,422,500.00   | 3,758,000.00   | 3,776,000.00         | 0.00                     | 0.00                            | 3,776,000.00            | 18,000.00        |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                     | 220,000.00     | 190,000.00     | 232,800.00           | 0.00                     | 0.00                            | 232,800.00              | 42,800.00        |
| 22020605                                                    | Cleaning & Fumigation Services                        | 123,000.00     | 160,000.00     | 326,800.00           | 210,000.00               | 0.00                            | 116,800.00              | 166,800.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 343,000.00     | 350,000.00     | 559,600.00           | 210,000.00               | 0.00                            | 349,600.00              | 209,600.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 130,000.00     | 40,000.00      | 120,800.00           | 0.00                     | 0.00                            | 120,800.00              | 80,800.00        |
| 22020703                                                    | Legal Services                                        | 878,000.00     | 1,180,000.00   | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 20,000.00        |
| 22020709                                                    | Other Consulting Services                             | 0.00           | 25,000.00      | 116,800.00           | 0.00                     | 0.00                            | 116,800.00              | 91,800.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 1,008,000.00   | 1,245,000.00   | 1,437,600.00         | 0.00                     | 0.00                            | 1,437,600.00            | 192,600.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 1,648,500.00   | 1,478,797.51   | 1,544,800.00         | 0.00                     | 0.00                            | 1,544,800.00            | 66,002.49        |
| 22020802                                                    | Other Transport Equipment Fuel Cost                   | 615,000.00     | 575,500.00     | 576,000.00           | 0.00                     | 0.00                            | 576,000.00              | 500.00           |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 250,000.00     | 564,500.00     | 566,500.00           | 334,500.00               | 0.00                            | 232,000.00              | 2,000.00         |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 2,513,500.00   | 2,618,797.51   | 2,687,300.00         | 334,500.00               | 0.00                            | 2,352,800.00            | 68,502.49        |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 120,641.02     | 232,679.78     | 464,000.00           | 0.00                     | 0.00                            | 464,000.00              | 231,320.22       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 120,641.02     | 232,679.78     | 464,000.00           | 0.00                     | 0.00                            | 464,000.00              | 231,320.22       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                                   | 315,400.00     | 337,200.00     | 382,000.00           | 150,000.00               | 0.00                            | 232,000.00              | 44,800.00        |
| 22021003                                                    | Publicity & Advertisements                            | 430,000.00     | 385,000.00     | 385,600.00           | 0.00                     | 0.00                            | 385,600.00              | 600.00           |
| 22021004                                                    | Medical Expenses-Local                                | 51,474,976.00  | 99,858,590.00  | 100,307,200.00       | 20,307,200.00            | 0.00                            | 80,000,000.00           | 448,610.00       |
| 22021006                                                    | Postages & Courier Services                           | 0.00           | 0.00           | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 24,000.00        |
| 22021007                                                    | Welfare Packages                                      | 1,614,950.00   | 1,346,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 254,000.00       |
| 22021008                                                    | Subscription to Professional Bodies                   | 300,000.00     | 301,000.00     | 384,000.00           | 0.00                     | 0.00                            | 384,000.00              | 83,000.00        |
| 22021023                                                    | Development Plan Preparation Expenses                 | 1,524,000.00   | 241,500.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,358,500.00     |
| 22021025                                                    | Other Miscellaneous Expenses                          | 7,661,300.00   | 34,977,500.00  | 36,650,000.00        | 28,650,000.00            | 0.00                            | 8,000,000.00            | 1,672,500.00     |
| 22021027                                                    | Daily Rated Allowance                                 | 6,079,000.00   | 6,312,500.00   | 7,298,400.00         | 700,000.00               | 0.00                            | 6,598,400.00            | 985,900.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                                       | 69,399,626.00  | 143,759,290.00 | 148,631,200.00       | 49,807,200.00            | 0.00                            | 98,824,000.00           | 4,871,910.00     |
| 2202 - OVERHEAD COST Total                                  |                                                       | 97,665,817.02  | 170,010,798.51 | 187,190,900.00       | 53,695,700.00            | 0.00                            | 133,495,200.00          | 17,180,101.49    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                      | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                    |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22 - OTHER RECURRENT COSTS Total                                   |                                                  | 97,665,817.02  | 170,010,798.51 | 187,190,900.00       | 53,695,700.00            | 0.00                            | 133,495,200.00          | 17,180,101.49    |
| 052100100100 - Ministry of Health and Human Services Total         |                                                  | 288,362,860.84 | 374,834,674.75 | 414,156,420.00       | 151,944,300.00           | 0.00                            | 262,212,120.00          | 39,321,745.25    |
| 052100200100 - Adamawa State Contributory Health Management Agency |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                          |                                                  |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21020145                                                           | Other Allowances and Benefits                    | 0.00           | 750,000.00     | 755,000.00           | 755,000.00               | 0.00                            | 0.00                    | 5,000.00         |
| 210201 - ALLOWANCES Total                                          |                                                  | 0.00           | 750,000.00     | 755,000.00           | 755,000.00               | 0.00                            | 0.00                    | 5,000.00         |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total                    |                                                  | 0.00           | 750,000.00     | 755,000.00           | 755,000.00               | 0.00                            | 0.00                    | 5,000.00         |
| 21 - PERSONNEL COST Total                                          |                                                  | 0.00           | 750,000.00     | 755,000.00           | 755,000.00               | 0.00                            | 0.00                    | 5,000.00         |
| 22 - OTHER RECURRENT COSTS                                         |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                               |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                              |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                           | Local Travel & Transport: Training               | 29,120.00      | 0.00           | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,200,000.00     |
| 22020103                                                           | International Travel & Transport: Training       | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22020105                                                           | Hotel Accommodation - Local                      | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020109                                                           | Per-Diem/Estacodes                               | 0.00           | 0.00           | 845,000.00           | (755,000.00)             | 0.00                            | 1,600,000.00            | 845,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                        |                                                  | 29,120.00      | 0.00           | 4,445,000.00         | (755,000.00)             | 0.00                            | 5,200,000.00            | 4,445,000.00     |
| 220202 - UTILITIES - GENERAL                                       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                           | Electricity Charges                              | 0.00           | 0.00           | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 640,000.00       |
| 22020202                                                           | Telephone Charges                                | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020203                                                           | Internet Access Charges                          | 40,000.00      | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020204                                                           | Satellite Broadcasting Access Charges            | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 22020205                                                           | Water Rates                                      | 0.00           | 0.00           | 20,800.00            | 0.00                     | 0.00                            | 20,800.00               | 20,800.00        |
| 22020209                                                           | Other Utility Charges                            | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220202 - UTILITIES - GENERAL Total                                 |                                                  | 40,000.00      | 0.00           | 2,500,800.00         | 0.00                     | 0.00                            | 2,500,800.00            | 2,500,800.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                           | Office Stationeries/Computer Consumables         | 426,700.00     | 885,000.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 715,000.00       |
| 22020302                                                           | Books                                            | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020305                                                           | Printing of Non Security Documents               | 0.00           | 300,000.00     | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 340,000.00       |
| 22020306                                                           | Printing of Security Documents                   | 0.00           | 0.00           | 560,000.00           | 0.00                     | 0.00                            | 560,000.00              | 560,000.00       |
| 22020312                                                           | Other Materials and Supplies                     | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total                      |                                                  | 426,700.00     | 1,185,000.00   | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 2,815,000.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                           | Maintenance of Motor Vehicle/Transport Equipment | 54,500.00      | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020402                                                           | Maintenance of Office Furniture                  | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020403                                                           | Maintenance of Office Building/Residential Qtrs  | 52,000.00      | 300,000.00     | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,300,000.00     |
| 22020404                                                           | Maintenance of Office/IT Equipments              | 90,000.00      | 200,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 1,000,000.00     |
| 22020405                                                           | Maintenance of Plants/Generators                 | 75,000.00      | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020406                                                           | Other Maintenance Services                       | 0.00           | 280,699.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 119,301.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total                      |                                                  | 271,500.00     | 780,699.00     | 4,400,000.00         | 0.00                     | 0.00                            | 4,400,000.00            | 3,619,301.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                            | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                          |                                             | N              | N              | N                    | N                        | N                               | N                       | N                |
| 220205 - TRAINING - GENERAL                                              |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                                 | Local Training                              | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220205 - TRAINING - GENERAL Total                                        |                                             | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 220206 - OTHER SERVICES - GENERAL                                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020602                                                                 | Office Rent                                 | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220206 - OTHER SERVICES - GENERAL Total                                  |                                             | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                                 | Motor Vehicle Fuel Cost                     | 270,000.00     | 317,000.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 483,000.00       |
| 22020802                                                                 | Other Transport Equipment Fuel Cost         | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22020803                                                                 | Plant/Generator Fuel Cost                   | 80,000.00      | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020806                                                                 | Cooking Gas/Fuel Cost                       | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                               |                                             | 350,000.00     | 317,000.00     | 1,360,000.00         | 0.00                     | 0.00                            | 1,360,000.00            | 1,043,000.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                                 | Bank Charges (Other Than Interest)          | 4,031.83       | 6,191.97       | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 393,808.03       |
| 22020902                                                                 | Insurance Premium                           | 0.00           | 1,634,084.29   | 120,000,000.00       | (1,000,000,000.00)       | 0.00                            | 1,120,000,000.00        | 118,365,915.71   |
| 220209 - FINANCIAL CHARGES - GENERAL Total                               |                                             | 4,031.83       | 1,640,276.26   | 120,400,000.00       | (1,000,000,000.00)       | 0.00                            | 1,120,400,000.00        | 118,759,723.74   |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                  |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                                 | Refreshment & Meals                         | 50,000.00      | 15,000.00      | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 785,000.00       |
| 22021002                                                                 | Honorarium & Sitting Allowance              | 0.00           | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22021003                                                                 | Publicity & Advertisements                  | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021004                                                                 | Medical Expenses-Local                      | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021006                                                                 | Postages & Courier Services                 | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021007                                                                 | Welfare Packages                            | 0.00           | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22021008                                                                 | Subscription to Professional Bodies         | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021023                                                                 | Development Plan Preparation Expenses       | 30,000.00      | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021025                                                                 | Other Miscellaneous Expenses                | 336,000.00     | 4,341,013.50   | 12,000,000.00        | 0.00                     | 0.00                            | 12,000,000.00           | 7,658,986.50     |
| 22021027                                                                 | Daily Rated Allowance                       | 745,000.00     | 1,243,000.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 357,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                            |                                             | 1,161,000.00   | 5,599,013.50   | 18,480,000.00        | 0.00                     | 0.00                            | 18,480,000.00           | 12,880,986.50    |
| 2202 - OVERHEAD COST Total                                               |                                             | 2,282,351.83   | 9,521,988.76   | 156,145,800.00       | (1,000,755,000.00)       | 0.00                            | 1,156,900,800.00        | 146,623,811.24   |
| 22 - OTHER RECURRENT COSTS Total                                         |                                             | 2,282,351.83   | 9,521,988.76   | 156,145,800.00       | (1,000,755,000.00)       | 0.00                            | 1,156,900,800.00        | 146,623,811.24   |
| 052100200100 - Adamawa State Contributory Health Management Agency Total |                                             | 2,282,351.83   | 10,271,988.76  | 156,900,800.00       | (1,000,000,000.00)       | 0.00                            | 1,156,900,800.00        | 146,628,811.24   |
| 052100300100 - Primary Health Care Development Agency                    |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                              |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                                 | Basic-Salary                                | 53,299,570.59  | 46,953,582.95  | 89,882,060.00        | 24,512,600.00            | 0.00                            | 65,369,460.00           | 42,928,477.05    |
| 21010103                                                                 | Consolidated Revenue Fund Charge - Salaries | 9,863,370.89   | 18,020,338.64  | 18,112,800.00        | 17,682,800.00            | 0.00                            | 430,000.00              | 92,461.36        |
| 210101 - SALARIES AND WAGES Total                                        |                                             | 63,162,941.48  | 64,973,921.59  | 107,994,860.00       | 42,195,400.00            | 0.00                            | 65,799,460.00           | 43,020,938.41    |
| 2101 - SALARY Total                                                      |                                             | 63,162,941.48  | 64,973,921.59  | 107,994,860.00       | 42,195,400.00            | 0.00                            | 65,799,460.00           | 43,020,938.41    |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                       | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                             |                                                       |                |                |                      |                          |                                 |                         |                  |
| 21020102                                        | Housing/Rent Allowance                                | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020103                                        | Transport Allowance                                   | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020105                                        | Utility Allowance                                     | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020107                                        | Leave Allowance                                       | 13,768.00      | 0.00           | 0.00                 | (6,537,720.00)           | 0.00                            | 6,537,720.00            | 0.00             |
| 21020109                                        | Shift Allowance                                       | 2,863,514.26   | 2,531,710.58   | 5,550,220.00         | 1,313,000.00             | 0.00                            | 4,237,220.00            | 3,018,509.42     |
| 21020110                                        | Call Duty Allowance                                   | 292,855.92     | 0.00           | 0.00                 | (3,022,900.00)           | 0.00                            | 3,022,900.00            | 0.00             |
| 21020111                                        | Clinical Allowance                                    | 0.00           | 0.00           | 0.00                 | (943,420.00)             | 0.00                            | 943,420.00              | 0.00             |
| 21020112                                        | Harzard Allowance                                     | 1,078,241.65   | 918,870.97     | 1,993,200.00         | 483,900.00               | 0.00                            | 1,509,300.00            | 1,074,329.03     |
| 21020118                                        | Siwes Allowance                                       | 0.00           | 0.00           | 0.00                 | (2,479,380.00)           | 0.00                            | 2,479,380.00            | 0.00             |
| 21020123                                        | Responsibility Allowance                              | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                        | Furniture Allowance                                   | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145                                        | Other Allowances and Benefits                         | 1,160,000.00   | 1,571,859.24   | 1,573,400.00         | 713,400.00               | 0.00                            | 860,000.00              | 1,540.76         |
| 210201 - ALLOWANCES Total                       |                                                       | 5,408,379.83   | 5,022,440.79   | 9,116,820.00         | (10,473,120.00)          | 0.00                            | 19,589,940.00           | 4,094,379.21     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                       | 5,408,379.83   | 5,022,440.79   | 9,116,820.00         | (10,473,120.00)          | 0.00                            | 19,589,940.00           | 4,094,379.21     |
| 21 - PERSONNEL COST Total                       |                                                       | 68,571,321.31  | 69,996,362.38  | 117,111,680.00       | 31,722,280.00            | 0.00                            | 85,389,400.00           | 47,115,317.62    |
| 22 - OTHER RECURRENT COSTS                      |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                       |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training                    | 190,501.00     | 0.00           | 440,000.00           | 0.00                     | 0.00                            | 440,000.00              | 440,000.00       |
| 22020102                                        | Local Travel & Transport: Others                      | 171,250.00     | 368,850.00     | 440,000.00           | 0.00                     | 0.00                            | 440,000.00              | 71,150.00        |
| 22020103                                        | International Travel & Transport: Training            | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22020105                                        | Hotel Accommodation - Local                           | 0.00           | 0.00           | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 240,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                       | 361,751.00     | 368,850.00     | 1,520,000.00         | 0.00                     | 0.00                            | 1,520,000.00            | 1,151,150.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables              | 867,000.00     | 2,190,750.00   | 2,198,000.00         | 1,398,000.00             | 0.00                            | 800,000.00              | 7,250.00         |
| 22020302                                        | Books                                                 | 0.00           | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |
| 22020305                                        | Printing of Non Security Documents                    | 295,000.00     | 410,000.00     | 411,600.00           | 155,600.00               | 0.00                            | 256,000.00              | 1,600.00         |
| 22020306                                        | Printing of Security Documents                        | 150,000.00     | 1,665,000.00   | 1,680,100.00         | 1,520,100.00             | 0.00                            | 160,000.00              | 15,100.00        |
| 22020307                                        | Drugs/Laboratory/Medical Supplies                     | 0.00           | 0.00           | 12,000.00            | 0.00                     | 0.00                            | 12,000.00               | 12,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                       | 1,312,000.00   | 4,265,750.00   | 4,341,700.00         | 3,073,700.00             | 0.00                            | 1,268,000.00            | 75,950.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment      | 335,000.00     | 810,000.00     | 816,000.00           | 600,000.00               | 0.00                            | 216,000.00              | 6,000.00         |
| 22020402                                        | Maintenance of Office Furniture                       | 150,000.00     | 656,000.00     | 660,400.00           | 444,400.00               | 0.00                            | 216,000.00              | 4,400.00         |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs       | 0.00           | 1,589,000.00   | 1,596,500.00         | 1,036,500.00             | 0.00                            | 560,000.00              | 7,500.00         |
| 22020404                                        | Maintenance of Office/IT Equipments                   | 524,000.00     | 1,016,408.00   | 1,018,700.00         | 578,700.00               | 0.00                            | 440,000.00              | 2,292.00         |
| 22020405                                        | Maintenance of Plants/Generators                      | 27,000.00      | 60,000.00      | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 140,000.00       |
| 22020406                                        | Other Maintenance Services                            | 464,000.00     | 1,421,900.00   | 1,502,100.00         | 1,022,100.00             | 0.00                            | 480,000.00              | 80,200.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                       | 1,500,000.00   | 5,553,308.00   | 5,793,700.00         | 3,681,700.00             | 0.00                            | 2,112,000.00            | 240,392.00       |
| 220205 - TRAINING - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                        | Local Training                                        | 0.00           | 480,000.00     | 1,200,000.00         | 0.00                     | 0.00                            | 1,200,000.00            | 720,000.00       |
| 22020502                                        | International Training                                | 0.00           | 0.00           | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00     |
| 22020504                                        | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 1,844,000.00   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 556,000.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 220205 - TRAINING - GENERAL Total                           |                                             | 0.00           | 2,324,000.00   | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 3,276,000.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                           | 150,000.00     | 420,000.00     | 421,800.00           | 181,800.00               | 0.00                            | 240,000.00              | 1,800.00         |
| 22020605                                                    | Cleaning & Fumigation Services              | 100,500.00     | 186,500.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 53,500.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                             | 250,500.00     | 606,500.00     | 661,800.00           | 181,800.00               | 0.00                            | 480,000.00              | 55,300.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                        | 0.00           | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                             | 0.00           | 0.00           | 96,000.00            | 0.00                     | 0.00                            | 96,000.00               | 96,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                     | 693,000.00     | 1,535,000.00   | 1,540,800.00         | 580,800.00               | 0.00                            | 960,000.00              | 5,800.00         |
| 22020802                                                    | Other Transport Equipment Fuel Cost         | 145,000.00     | 280,000.00     | 442,800.00           | 282,800.00               | 0.00                            | 160,000.00              | 162,800.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                   | 0.00           | 171,000.00     | 412,800.00           | 172,800.00               | 0.00                            | 240,000.00              | 241,800.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                             | 838,000.00     | 1,986,000.00   | 2,396,400.00         | 1,036,400.00             | 0.00                            | 1,360,000.00            | 410,400.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)          | 21,407.31      | 127,413.33     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 32,586.67        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                             | 21,407.31      | 127,413.33     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 32,586.67        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                         | 40,000.00      | 240,000.00     | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 40,000.00        |
| 22021002                                                    | Honorarium & Sitting Allowance              | 90,000.00      | 158,000.00     | 280,000.00           | 0.00                     | 0.00                            | 280,000.00              | 122,000.00       |
| 22021003                                                    | Publicity & Advertisements                  | 120,000.00     | 100,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 60,000.00        |
| 22021004                                                    | Medical Expenses-Local                      | 0.00           | 0.00           | 8,400.00             | 0.00                     | 0.00                            | 8,400.00                | 8,400.00         |
| 22021006                                                    | Postages & Courier Services                 | 0.00           | 0.00           | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 44,000.00        |
| 22021007                                                    | Welfare Packages                            | 290,000.00     | 1,875,000.00   | 2,853,800.00         | 1,893,800.00             | 0.00                            | 960,000.00              | 978,800.00       |
| 22021008                                                    | Subscription to Professional Bodies         | 0.00           | 50,000.00      | 136,000.00           | 0.00                     | 0.00                            | 136,000.00              | 86,000.00        |
| 22021023                                                    | Development Plan Preparation Expenses       | 488,000.00     | 1,245,155.98   | 1,249,700.00         | 449,700.00               | 0.00                            | 800,000.00              | 4,544.02         |
| 22021025                                                    | Other Miscellaneous Expenses                | 0.00           | 2,706,370.00   | 2,725,500.00         | 1,925,500.00             | 0.00                            | 800,000.00              | 19,130.00        |
| 22021027                                                    | Daily Rated Allowance                       | 210,000.00     | 1,040,000.00   | 1,046,000.00         | 606,000.00               | 0.00                            | 440,000.00              | 6,000.00         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                             | 1,238,000.00   | 7,414,525.98   | 8,783,400.00         | 4,875,000.00             | 0.00                            | 3,908,400.00            | 1,368,874.02     |
| 2202 - OVERHEAD COST Total                                  |                                             | 5,521,658.31   | 22,646,347.31  | 29,353,000.00        | 12,848,600.00            | 0.00                            | 16,504,400.00           | 6,706,652.69     |
| 22 - OTHER RECURRENT COSTS Total                            |                                             | 5,521,658.31   | 22,646,347.31  | 29,353,000.00        | 12,848,600.00            | 0.00                            | 16,504,400.00           | 6,706,652.69     |
| 052100300100 - Primary Health Care Development Agency Total |                                             | 74,092,979.62  | 92,642,709.69  | 146,464,680.00       | 44,570,880.00            | 0.00                            | 101,893,800.00          | 53,821,970.31    |
| 052102700100 - Adamawa State Referral Center                |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                         |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                    | Basic Salary                                | 23,514,261.60  | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21010103                                                    | Consolidated Revenue Fund Charge - Salaries | 1,315,000.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 210101 - SALARIES AND WAGES Total                           |                                             | 24,829,261.60  | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 2101 - SALARY Total                                         |                                             | 24,829,261.60  | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                         | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                       |                                                  | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION             |                                                  |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                   |                                                  |                |                |                      |                          |                                 |                         |                  |
| 21020102                                              | Housing/Rent Allowance                           | 198,344.16     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020103                                              | Transport Allowance                              | 49,184.64      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020104                                              | Meal Subsidy                                     | 9,013.44       | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020105                                              | Utility Allowance                                | 24,565.80      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020107                                              | Leave Allowance                                  | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020109                                              | Shift Allowance                                  | 802,116.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020111                                              | Clinical Allowance                               | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020112                                              | Harzard Allowance                                | 450,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020118                                              | Siwes Allowance                                  | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                              | Furniture Allowance                              | 173,377.68     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145                                              | Other Allowances and Benefits                    | 550,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 210201 - ALLOWANCES Total                             |                                                  | 2,256,601.72   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total       |                                                  | 2,256,601.72   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21 - PERSONNEL COST Total                             |                                                  | 27,085,863.32  | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22 - OTHER RECURRENT COSTS                            |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020105                                              | Hotel Accommodation - Local                      | 405,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total           |                                                  | 405,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220203 - MATERIALS & SUPPLIES - GENERAL               |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                              | Office Stationeries/Computer Consumables         | 511,900.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020305                                              | Printing of Non Security Documents               | 170,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020309                                              | UniForms & Other Clothing                        | 15,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total         |                                                  | 696,900.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220204 - MAINTENANCE SERVICES - GENERAL               |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                              | Maintenance of Motor Vehicle/Transport Equipment | 1,086,900.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020402                                              | Maintenance of Office Furniture                  | 12,500.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020403                                              | Maintenance of Office Building/Residential Qtrs  | 614,500.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020404                                              | Maintenance of Office/IT Equipments              | 136,800.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020405                                              | Maintenance of Plants/Generators                 | 474,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020406                                              | Other Maintenance Services                       | 1,544,800.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220204 - MAINTENANCE SERVICES - GENERAL Total         |                                                  | 3,869,500.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220205 - TRAINING - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                              | Local Training                                   | 443,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220205 - TRAINING - GENERAL Total                     |                                                  | 443,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220206 - OTHER SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020604                                              | Security Vote (Including Operations)             | 8,500.00       | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020605                                              | Cleaning & Fumigation Services                   | 793,500.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220206 - OTHER SERVICES - GENERAL Total               |                                                  | 802,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL |                                                  |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code | Economic Description                                      | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|-----------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                           | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020701      | Financial Consulting                                      | 75,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220207        | CONSULTING & PROFESSIONAL SERVICES - GENERAL Total        | 75,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
|               |                                                           |                |                |                      |                          |                                 |                         |                  |
| 220208        | FUEL & LUBRICANTS - GENERAL                               |                |                |                      |                          |                                 |                         |                  |
| 22020801      | Motor Vehicle Fuel Cost                                   | 535,500.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020802      | Other Transport Equipment Fuel Cost                       | 717,500.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020803      | Plant/Generator Fuel Cost                                 | 570,900.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220208        | FUEL & LUBRICANTS - GENERAL Total                         | 1,823,900.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
|               |                                                           |                |                |                      |                          |                                 |                         |                  |
| 220209        | FINANCIAL CHARGES - GENERAL                               |                |                |                      |                          |                                 |                         |                  |
| 22020901      | Bank Charges (Other Than Interest)                        | 11,828.23      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22020902      | Insurance Premium                                         | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220209        | FINANCIAL CHARGES - GENERAL Total                         | 11,828.23      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
|               |                                                           |                |                |                      |                          |                                 |                         |                  |
| 220210        | MISCELLANEOUS EXPENSES GENERAL                            |                |                |                      |                          |                                 |                         |                  |
| 22021001      | Refreshment & Meals                                       | 129,500.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021002      | Honorarium & Sitting Allowance                            | 70,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021003      | Publicity & Advertisements                                | 65,599.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021004      | Medical Expenses-Local                                    | 90,000.00      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021007      | Welfare Packages                                          | 211,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021027      | Daily Rated Allowance                                     | 883,000.00     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 220210        | MISCELLANEOUS EXPENSES GENERAL Total                      | 1,449,099.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
|               |                                                           |                |                |                      |                          |                                 |                         |                  |
| 2202          | OVERHEAD COST Total                                       | 9,576,227.23   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
|               |                                                           |                |                |                      |                          |                                 |                         |                  |
| 22            | OTHER RECURRENT COSTS Total                               | 9,576,227.23   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
|               |                                                           |                |                |                      |                          |                                 |                         |                  |
| 052102700100  | Adamawa State Referral Center Total                       | 36,662,090.55  | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
|               |                                                           |                |                |                      |                          |                                 |                         |                  |
| 052103300100  | Adamawa State Action for the Control of HIV/AIDS (ADSACA) |                |                |                      |                          |                                 |                         |                  |
| 21            | PERSONNEL COST                                            |                |                |                      |                          |                                 |                         |                  |
| 2101          | SALARY                                                    |                |                |                      |                          |                                 |                         |                  |
| 210101        | SALARIES AND WAGES                                        |                |                |                      |                          |                                 |                         |                  |
| 21010101      | Basic Salary                                              | 0.00           | 18,268,829.75  | 31,193,420.00        | 9,773,400.00             | 0.00                            | 21,420,020.00           | 12,924,590.25    |
| 21010102      | Over Time Payments                                        | 0.00           | 0.00           | 0.00                 | (173,720.00)             | 0.00                            | 173,720.00              | 0.00             |
| 21010103      | Consolidated Revenue Fund Charge - Salaries               | 0.00           | 600,000.00     | 604,600.00           | 174,600.00               | 0.00                            | 430,000.00              | 4,600.00         |
| 210101        | SALARIES AND WAGES Total                                  | 0.00           | 18,868,829.75  | 31,798,020.00        | 9,774,280.00             | 0.00                            | 22,023,740.00           | 12,929,190.25    |
|               |                                                           |                |                |                      |                          |                                 |                         |                  |
| 2101          | SALARY Total                                              | 0.00           | 18,868,829.75  | 31,798,020.00        | 9,774,280.00             | 0.00                            | 22,023,740.00           | 12,929,190.25    |
|               |                                                           |                |                |                      |                          |                                 |                         |                  |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION                        |                |                |                      |                          |                                 |                         |                  |
| 210201        | ALLOWANCES                                                |                |                |                      |                          |                                 |                         |                  |
| 21020103      | Transport Allowance                                       | 0.00           | 49,184.64      | 50,460.00            | 6,600.00                 | 0.00                            | 43,860.00               | 1,275.36         |
| 21020104      | Meal Subsidy                                              | 0.00           | 9,013.44       | 13,200.00            | 4,600.00                 | 0.00                            | 8,600.00                | 4,186.56         |
| 21020105      | Utility Allowance                                         | 0.00           | 24,565.80      | 33,800.00            | 12,300.00                | 0.00                            | 21,500.00               | 9,234.20         |
| 21020109      | Shift Allowance                                           | 0.00           | 567,427.35     | 1,047,060.00         | 345,300.00               | 0.00                            | 701,760.00              | 479,632.65       |
| 21020111      | Clinical Allowance                                        | 0.00           | 0.00           | 0.00                 | (395,600.00)             | 0.00                            | 395,600.00              | 0.00             |
| 21020112      | Harzard Allowance                                         | 0.00           | 360,725.81     | 585,880.00           | 192,000.00               | 0.00                            | 393,880.00              | 225,154.19       |
| 21020118      | Siwes Allowance                                           | 0.00           | 0.00           | 0.00                 | (690,580.00)             | 0.00                            | 690,580.00              | 0.00             |
| 21020135      | Furniture Allowance                                       | 0.00           | 173,377.68     | 238,920.00           | 86,700.00                | 0.00                            | 152,220.00              | 65,542.32        |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020145                                                    | Other Allowances and Benefits                         | 0.00           | 298,344.16     | 629,200.00           | 199,200.00               | 0.00                            | 430,000.00              | 330,855.84       |
| 210201 - ALLOWANCES Total                                   |                                                       | 0.00           | 1,482,638.88   | 2,598,520.00         | (239,480.00)             | 0.00                            | 2,838,000.00            | 1,115,881.12     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total             |                                                       | 0.00           | 1,482,638.88   | 2,598,520.00         | (239,480.00)             | 0.00                            | 2,838,000.00            | 1,115,881.12     |
| 21 - PERSONNEL COST Total                                   |                                                       | 0.00           | 20,351,468.63  | 34,396,540.00        | 9,534,800.00             | 0.00                            | 24,861,740.00           | 14,045,071.37    |
| 22 - OTHER RECURRENT COSTS                                  |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020105                                                    | Hotel Accommodation - Local                           | 0.00           | 0.00           | 348,000.00           | 0.00                     | 0.00                            | 348,000.00              | 348,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                 |                                                       | 0.00           | 0.00           | 348,000.00           | 0.00                     | 0.00                            | 348,000.00              | 348,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables              | 0.00           | 577,500.00     | 1,364,000.00         | 1,012,800.00             | 0.00                            | 351,200.00              | 786,500.00       |
| 22020305                                                    | Printing of Non Security Documents                    | 0.00           | 140,000.00     | 640,000.00           | 499,200.00               | 0.00                            | 140,800.00              | 500,000.00       |
| 22020309                                                    | UniForms & Other Clothing                             | 0.00           | 0.00           | 18,400.00            | 0.00                     | 0.00                            | 18,400.00               | 18,400.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 0.00           | 717,500.00     | 2,022,400.00         | 1,512,000.00             | 0.00                            | 510,400.00              | 1,304,900.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 0.00           | 729,000.00     | 1,222,000.00         | 168,400.00               | 0.00                            | 1,053,600.00            | 493,000.00       |
| 22020402                                                    | Maintenance of Office Furniture                       | 0.00           | 41,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 39,000.00        |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 0.00           | 135,100.00     | 772,800.00           | 0.00                     | 0.00                            | 772,800.00              | 637,700.00       |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 0.00           | 155,000.00     | 670,000.00           | 510,000.00               | 0.00                            | 160,000.00              | 515,000.00       |
| 22020405                                                    | Maintenance of Plants/Generators                      | 0.00           | 40,000.00      | 492,000.00           | 0.00                     | 0.00                            | 492,000.00              | 452,000.00       |
| 22020406                                                    | Other Maintenance Services                            | 0.00           | 1,373,500.00   | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 226,500.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 0.00           | 2,473,600.00   | 4,836,800.00         | 678,400.00               | 0.00                            | 4,158,400.00            | 2,363,200.00     |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 0.00           | 410,000.00     | 421,600.00           | 0.00                     | 0.00                            | 421,600.00              | 11,600.00        |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 2,976,500.00   | 6,000,000.00         | 0.00                     | 0.00                            | 6,000,000.00            | 3,023,500.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 0.00           | 3,386,500.00   | 6,421,600.00         | 0.00                     | 0.00                            | 6,421,600.00            | 3,035,100.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020604                                                    | Security Vote (Including Operations)                  | 0.00           | 2,628.66       | 18,400.00            | 0.00                     | 0.00                            | 18,400.00               | 15,771.34        |
| 22020605                                                    | Cleaning & Fumigation Services                        | 0.00           | 281,500.00     | 498,000.00           | 41,200.00                | 0.00                            | 456,800.00              | 216,500.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 0.00           | 284,128.66     | 516,400.00           | 41,200.00                | 0.00                            | 475,200.00              | 232,271.34       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 0.00           | 0.00           | 70,400.00            | 0.00                     | 0.00                            | 70,400.00               | 70,400.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 0.00           | 686,000.00     | 1,662,000.00         | 1,022,000.00             | 0.00                            | 640,000.00              | 976,000.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost                   | 0.00           | 372,500.00     | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 267,500.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 0.00           | 440,700.00     | 675,000.00           | 183,000.00               | 0.00                            | 492,000.00              | 234,300.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 0.00           | 1,499,200.00   | 2,977,000.00         | 1,205,000.00             | 0.00                            | 1,772,000.00            | 1,477,800.00     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 0.00           | 26,870.19      | 46,500.00            | 17,700.00                | 0.00                            | 28,800.00               | 19,629.81        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                                  | Economic Description                        | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------------------|---------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                |                                             | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020902                                                                       | Insurance Premium                           | 0.00             | 0.00             | 1,099,200.00         | 0.00                     | 0.00                            | 1,099,200.00            | 1,099,200.00     |
| 220209 - FINANCIAL CHARGES - GENERAL Total                                     |                                             | 0.00             | 26,870.19        | 1,145,700.00         | 17,700.00                | 0.00                            | 1,128,000.00            | 1,118,829.81     |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                        |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 22021001                                                                       | Refreshment & Meals                         | 0.00             | 17,000.00        | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 88,600.00        |
| 22021002                                                                       | Honorarium & Sitting Allowance              | 0.00             | 14,500.00        | 105,600.00           | 0.00                     | 0.00                            | 105,600.00              | 91,100.00        |
| 22021003                                                                       | Publicity & Advertisements                  | 0.00             | 20,000.00        | 52,800.00            | 0.00                     | 0.00                            | 52,800.00               | 32,800.00        |
| 22021004                                                                       | Medical Expenses-Local                      | 0.00             | 68,000.00        | 136,000.00           | 65,600.00                | 0.00                            | 70,400.00               | 68,000.00        |
| 22021007                                                                       | Welfare Packages                            | 0.00             | 626,900.00       | 629,200.00           | 229,200.00               | 0.00                            | 400,000.00              | 2,300.00         |
| 22021025                                                                       | Other Miscellaneous Expenses                | 0.00             | 1,287,800.00     | 1,291,100.00         | 491,100.00               | 0.00                            | 800,000.00              | 3,300.00         |
| 22021027                                                                       | Daily Rated Allowance                       | 0.00             | 1,408,000.00     | 2,004,000.00         | 404,000.00               | 0.00                            | 1,600,000.00            | 596,000.00       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                                  |                                             | 0.00             | 3,442,200.00     | 4,324,300.00         | 1,189,900.00             | 0.00                            | 3,134,400.00            | 882,100.00       |
| 2202 - OVERHEAD COST Total                                                     |                                             | 0.00             | 11,829,998.85    | 22,662,600.00        | 4,644,200.00             | 0.00                            | 18,018,400.00           | 10,832,601.15    |
| 22 - OTHER RECURRENT COSTS Total                                               |                                             | 0.00             | 11,829,998.85    | 22,662,600.00        | 4,644,200.00             | 0.00                            | 18,018,400.00           | 10,832,601.15    |
| 052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA) Total |                                             | 0.00             | 32,181,467.48    | 57,059,140.00        | 14,179,000.00            | 0.00                            | 42,880,140.00           | 24,877,672.52    |
| 052110200100 - Adamawa State Hospital Services Management Board                |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                            |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                                  |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                                    |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21010101                                                                       | Basic-Salary                                | 3,561,111,996.98 | 3,840,841,912.86 | 3,921,660,960.00     | 652,530,200.00           | 0.00                            | 3,269,130,760.00        | 80,819,047.14    |
| 21010103                                                                       | Consolidated Revenue Fund Charge - Salaries | 25,787,335.49    | 22,003,274.15    | 35,457,820.00        | 8,224,200.00             | 0.00                            | 27,233,620.00           | 13,454,545.85    |
| 21010105                                                                       | Salaries Arrears                            | 0.00             | 0.00             | 0.00                 | (172,000.00)             | 0.00                            | 172,000.00              | 0.00             |
| 210101 - SALARIES AND WAGES Total                                              |                                             | 3,586,899,332.47 | 3,862,845,187.01 | 3,957,118,780.00     | 660,582,400.00           | 0.00                            | 3,296,536,380.00        | 94,273,592.99    |
| 2101 - SALARY Total                                                            |                                             | 3,586,899,332.47 | 3,862,845,187.01 | 3,957,118,780.00     | 660,582,400.00           | 0.00                            | 3,296,536,380.00        | 94,273,592.99    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                                      |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                            |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21020102                                                                       | Housing/Rent Allowance                      | 67,431.60        | 60,754,992.45    | 61,359,060.00        | 61,117,400.00            | 0.00                            | 241,660.00              | 604,067.55       |
| 21020103                                                                       | Transport Allowance                         | 40,235.88        | 49,392,381.59    | 49,885,780.00        | 49,848,800.00            | 0.00                            | 36,980.00               | 493,398.41       |
| 21020104                                                                       | Meal Subsidy                                | 8,953.68         | 24,680,909.65    | 24,927,220.00        | 24,878,200.00            | 0.00                            | 49,020.00               | 246,310.35       |
| 21020105                                                                       | Utility Allowance                           | 18,376.92        | 19,884,863.46    | 20,080,180.00        | 19,763,700.00            | 0.00                            | 316,480.00              | 195,316.54       |
| 21020106                                                                       | Entertainment Allowance                     | 0.00             | 124,787.00       | 160,200.00           | 31,200.00                | 0.00                            | 129,000.00              | 35,413.00        |
| 21020107                                                                       | Leave Allowance                             | 29,472.00        | 16,529,736.34    | 16,690,940.00        | 16,304,800.00            | 0.00                            | 386,140.00              | 161,203.66       |
| 21020108                                                                       | Domestic Staff Allowance                    | 0.00             | 311,967.52       | 717,840.00           | 78,000.00                | 0.00                            | 639,840.00              | 405,872.48       |
| 21020109                                                                       | Shift Allowance                             | 281,856,228.85   | 322,153,922.93   | 367,137,200.00       | 160,737,200.00           | 0.00                            | 206,400,000.00          | 44,983,277.07    |
| 21020110                                                                       | Call Duty Allowance                         | 241,635,646.39   | 264,993,182.41   | 377,769,900.00       | 132,437,700.00           | 0.00                            | 245,332,200.00          | 112,776,717.59   |
| 21020111                                                                       | Clinical Allowance                          | 0.00             | 0.00             | 0.00                 | (57,126,360.00)          | 0.00                            | 57,126,360.00           | 0.00             |
| 21020112                                                                       | Harzard Allowance                           | 460,729,407.13   | 501,754,630.50   | 604,937,000.00       | 252,337,000.00           | 0.00                            | 352,600,000.00          | 103,182,369.50   |
| 21020114                                                                       | Teaching Allowance                          | 34,787.16        | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020117                                                                       | Outfit Allowance                            | 0.00             | 0.00             | 0.00                 | (172,000.00)             | 0.00                            | 172,000.00              | 0.00             |
| 21020118                                                                       | Siwres Allowance                            | 0.00             | 0.00             | 0.00                 | (29,673,440.00)          | 0.00                            | 29,673,440.00           | 0.00             |
| 21020121                                                                       | Wiegthing Allowance                         | 0.00             | 0.00             | 0.00                 | (227,040.00)             | 0.00                            | 227,040.00              | 0.00             |
| 21020123                                                                       | Responsibility Allowance                    | 143,790.00       | 0.00             | 0.00                 | (522,020.00)             | 0.00                            | 522,020.00              | 0.00             |
| 21020127                                                                       | UniForm Allowance                           | 0.00             | 0.00             | 0.00                 | (227,040.00)             | 0.00                            | 227,040.00              | 0.00             |
| 21020132                                                                       | Non Clinical Allowance                      | 188,220.18       | 168,389.64       | 298,000.00           | 83,000.00                | 0.00                            | 215,000.00              | 129,610.36       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                             | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|--------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                  | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020137                                        | Driver's Allowance                               | 0.00             | 311,967.52       | 373,840.00           | 78,000.00                | 0.00                            | 295,840.00              | 61,872.48        |
| 21020138                                        | Admin Allowance                                  | 0.00             | 103,989.16       | 133,500.00           | 26,000.00                | 0.00                            | 107,500.00              | 29,510.84        |
| 21020140                                        | Academic Allowance                               | 2,463,910.20     | 3,581,388.57     | 3,584,100.00         | 2,036,100.00             | 0.00                            | 1,548,000.00            | 2,711.43         |
| 21020145                                        | Other Allowances and Benefits                    | 194,692,628.00   | 40,969,765.77    | 42,873,280.00        | 39,675,800.00            | 0.00                            | 3,197,480.00            | 1,903,514.23     |
| 210201 - ALLOWANCES Total                       |                                                  | 1,181,909,087.99 | 1,305,716,874.51 | 1,570,928,040.00     | 671,485,000.00           | 0.00                            | 899,443,040.00          | 265,211,165.49   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                  | 1,181,909,087.99 | 1,305,716,874.51 | 1,570,928,040.00     | 671,485,000.00           | 0.00                            | 899,443,040.00          | 265,211,165.49   |
| 21 - PERSONNEL COST Total                       |                                                  | 4,768,808,420.46 | 5,168,562,061.52 | 5,528,046,820.00     | 1,332,067,400.00         | 0.00                            | 4,195,979,420.00        | 359,484,758.48   |
| 22 - OTHER RECURRENT COSTS                      |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020105                                        | Hotel Accommodation - Local                      | 1,351,138.00     | 823,864.00       | 2,048,720.00         | 0.00                     | 0.00                            | 2,048,720.00            | 1,224,856.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                  | 1,351,138.00     | 823,864.00       | 2,048,720.00         | 0.00                     | 0.00                            | 2,048,720.00            | 1,224,856.00     |
| 220202 - UTILITIES - GENERAL                    |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020201                                        | Electricity Charges                              | 403,650.00       | 223,900.00       | 576,080.00           | 0.00                     | 0.00                            | 576,080.00              | 352,180.00       |
| 22020202                                        | Telephone Charges                                | 0.00             | 0.00             | 322,080.00           | 0.00                     | 0.00                            | 322,080.00              | 322,080.00       |
| 22020203                                        | Internet Access Charges                          | 250,000.00       | 112,000.00       | 341,440.00           | 0.00                     | 0.00                            | 341,440.00              | 229,440.00       |
| 22020204                                        | Satellite Broadcasting Access Charges            | 295,500.00       | 60,000.00        | 282,480.00           | 0.00                     | 0.00                            | 282,480.00              | 222,480.00       |
| 22020205                                        | Water Rates                                      | 169,350.00       | 98,100.00        | 179,520.00           | 0.00                     | 0.00                            | 179,520.00              | 81,420.00        |
| 22020206                                        | Sewerage Charges                                 | 0.00             | 0.00             | 113,520.00           | 0.00                     | 0.00                            | 113,520.00              | 113,520.00       |
| 22020209                                        | Other Utility Charges                            | 2,694,500.00     | 1,840,520.00     | 2,821,760.00         | 810,000.00               | 0.00                            | 2,011,760.00            | 981,240.00       |
| 220202 - UTILITIES - GENERAL Total              |                                                  | 3,813,000.00     | 2,334,520.00     | 4,636,880.00         | 810,000.00               | 0.00                            | 3,826,880.00            | 2,302,360.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables         | 1,429,500.00     | 300,000.00       | 2,295,520.00         | 0.00                     | 0.00                            | 2,295,520.00            | 1,995,520.00     |
| 22020305                                        | Printing of Non Security Documents               | 7,220,000.00     | 6,510,000.00     | 7,897,520.00         | 3,000,000.00             | 0.00                            | 4,897,520.00            | 1,387,520.00     |
| 22020306                                        | Printing of Security Documents                   | 3,665,000.00     | 5,520,000.00     | 5,852,400.00         | 2,500,000.00             | 0.00                            | 3,352,400.00            | 332,400.00       |
| 22020307                                        | Drugs/Laboratory/Medical Supplies                | 820,000.00       | 610,000.00       | 1,020,000.00         | 281,680.00               | 0.00                            | 738,320.00              | 410,000.00       |
| 22020309                                        | UniForms & Other Clothing                        | 250,000.00       | 490,000.00       | 659,120.00           | 0.00                     | 0.00                            | 659,120.00              | 169,120.00       |
| 22020311                                        | Food Stuff/Catering Materials Supplies           | 49,600.00        | 128,000.00       | 282,480.00           | 0.00                     | 0.00                            | 282,480.00              | 154,480.00       |
| 22020312                                        | Other Materials and Supplies                     | 250,000.00       | 9,000.00         | 386,320.00           | 0.00                     | 0.00                            | 386,320.00              | 377,320.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                  | 13,684,100.00    | 13,567,000.00    | 18,393,360.00        | 5,781,680.00             | 0.00                            | 12,611,680.00           | 4,826,360.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment | 1,329,450.00     | 3,104,950.00     | 3,633,920.00         | 1,750,000.00             | 0.00                            | 1,883,920.00            | 528,970.00       |
| 22020402                                        | Maintenance of Office Furniture                  | 671,000.00       | 497,500.00       | 830,000.00           | 177,040.00               | 0.00                            | 652,960.00              | 332,500.00       |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs  | 196,850.00       | 283,200.00       | 378,640.00           | 200,000.00               | 0.00                            | 178,640.00              | 95,440.00        |
| 22020404                                        | Maintenance of Office/IT Equipments              | 1,982,000.00     | 2,322,900.00     | 2,324,320.00         | 1,124,000.00             | 0.00                            | 1,200,320.00            | 1,420.00         |
| 22020405                                        | Maintenance of Plants/Generators                 | 630,850.00       | 941,550.00       | 1,320,740.00         | 332,500.00               | 0.00                            | 988,240.00              | 379,190.00       |
| 22020406                                        | Other Maintenance Services                       | 7,215,000.00     | 129,975,033.33   | 130,433,500.00       | 126,300,300.00           | 0.00                            | 4,133,200.00            | 458,466.67       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                  | 12,025,150.00    | 137,125,133.33   | 138,921,120.00       | 129,883,840.00           | 0.00                            | 9,037,280.00            | 1,795,986.67     |
| 220205 - TRAINING - GENERAL                     |                                                  |                  |                  |                      |                          |                                 |                         |                  |
| 22020501                                        | Local Training                                   | 360,000.00       | 356,000.00       | 5,600,000.00         | 0.00                     | 0.00                            | 5,600,000.00            | 5,244,000.00     |
| 22020502                                        | International Training                           | 1,055,224.00     | 0.00             | 1,298,880.00         | 0.00                     | 0.00                            | 1,298,880.00            | 1,298,880.00     |
| 220205 - TRAINING - GENERAL Total               |                                                  | 1,415,224.00     | 356,000.00       | 6,898,880.00         | 0.00                     | 0.00                            | 6,898,880.00            | 6,542,880.00     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                         | Economic Description                          | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------------------|-----------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                       |                                               | N                | N                | N                    | N                        | N                               | N                       | N                |
| 220206 - OTHER SERVICES - GENERAL                                     |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22020601                                                              | Security Services                             | 360,000.00       | 270,000.00       | 1,676,400.00         | 0.00                     | 0.00                            | 1,676,400.00            | 1,406,400.00     |
| 22020605                                                              | Cleaning & Fumigation Services                | 879,000.00       | 0.00             | 1,121,120.00         | 0.00                     | 0.00                            | 1,121,120.00            | 1,121,120.00     |
| 220206 - OTHER SERVICES - GENERAL Total                               |                                               | 1,239,000.00     | 270,000.00       | 2,797,520.00         | 0.00                     | 0.00                            | 2,797,520.00            | 2,527,520.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL                 |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22020701                                                              | Financial Consulting                          | 0.00             | 0.00             | 282,480.00           | 0.00                     | 0.00                            | 282,480.00              | 282,480.00       |
| 22020702                                                              | Information Technology/Statistical Consulting | 0.00             | 0.00             | 77,440.00            | 0.00                     | 0.00                            | 77,440.00               | 77,440.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total           |                                               | 0.00             | 0.00             | 359,920.00           | 0.00                     | 0.00                            | 359,920.00              | 359,920.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL                                  |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22020801                                                              | Motor Vehicle Fuel Cost                       | 1,979,030.00     | 2,278,000.00     | 2,370,920.00         | 727,000.00               | 0.00                            | 1,643,920.00            | 92,920.00        |
| 22020802                                                              | Other Transport Equipment Fuel Cost           | 316,400.00       | 257,396.00       | 282,480.00           | 0.00                     | 0.00                            | 282,480.00              | 25,084.00        |
| 22020803                                                              | Plant/Generator Fuel Cost                     | 290,250.00       | 975,000.00       | 1,072,320.00         | 500,000.00               | 0.00                            | 572,320.00              | 97,320.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                            |                                               | 2,585,680.00     | 3,510,396.00     | 3,725,720.00         | 1,227,000.00             | 0.00                            | 2,498,720.00            | 215,324.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                                  |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22020901                                                              | Bank Charges (Other Than Interest)            | 235,618.26       | 190,691.80       | 271,520.00           | 70,000.00                | 0.00                            | 201,520.00              | 80,828.20        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                            |                                               | 235,618.26       | 190,691.80       | 271,520.00           | 70,000.00                | 0.00                            | 201,520.00              | 80,828.20        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                               |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 22021001                                                              | Refreshment & Meals                           | 1,047,000.00     | 2,354,900.00     | 2,583,920.00         | 1,100,000.00             | 0.00                            | 1,483,920.00            | 229,020.00       |
| 22021002                                                              | Honorarium & Sitting Allowance                | 752,500.00       | 737,250.00       | 927,520.00           | 0.00                     | 0.00                            | 927,520.00              | 190,270.00       |
| 22021003                                                              | Publicity & Advertisements                    | 650,000.00       | 262,925.00       | 561,440.00           | 0.00                     | 0.00                            | 561,440.00              | 298,515.00       |
| 22021004                                                              | Medical Expenses-Local                        | 172,000.00       | 100,000.00       | 708,400.00           | 0.00                     | 0.00                            | 708,400.00              | 608,400.00       |
| 22021006                                                              | Postages & Courier Services                   | 0.00             | 160,000.00       | 265,760.00           | 0.00                     | 0.00                            | 265,760.00              | 105,760.00       |
| 22021007                                                              | Welfare Packages                              | 4,060,000.00     | 1,715,300.00     | 3,348,320.00         | 0.00                     | 0.00                            | 3,348,320.00            | 1,633,020.00     |
| 22021008                                                              | Subscription to Professional Bodies           | 100,150.00       | 261,100.00       | 522,200.00           | 342,680.00               | 0.00                            | 179,520.00              | 261,100.00       |
| 22021020                                                              | Foreign Scholarship Scheme                    | 0.00             | 0.00             | 179,520.00           | 0.00                     | 0.00                            | 179,520.00              | 179,520.00       |
| 22021023                                                              | Development Plan Preparation Expenses         | 500,000.00       | 0.00             | 618,640.00           | 0.00                     | 0.00                            | 618,640.00              | 618,640.00       |
| 22021025                                                              | Other Miscellaneous Expenses                  | 135,944,548.00   | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 22021027                                                              | Daily Rated Allowance                         | 0.00             | 2,800,000.00     | 2,800,000.00         | 0.00                     | 0.00                            | 2,800,000.00            | 0.00             |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                         |                                               | 143,226,198.00   | 8,391,475.00     | 12,515,720.00        | 1,442,680.00             | 0.00                            | 11,073,040.00           | 4,124,245.00     |
| 2202 - OVERHEAD COST Total                                            |                                               | 179,575,108.26   | 166,569,080.13   | 190,569,360.00       | 139,215,200.00           | 0.00                            | 51,354,160.00           | 24,000,279.87    |
| 22 - OTHER RECURRENT COSTS Total                                      |                                               | 179,575,108.26   | 166,569,080.13   | 190,569,360.00       | 139,215,200.00           | 0.00                            | 51,354,160.00           | 24,000,279.87    |
| 052110200100 - Adamawa State Hospital Services Management Board Total |                                               | 4,948,383,528.72 | 5,335,131,141.65 | 5,718,616,180.00     | 1,471,282,600.00         | 0.00                            | 4,247,333,580.00        | 383,485,038.35   |
| 052110300100 - Adamawa Traditional Medicine Board                     |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                   |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                         |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                           |                                               |                  |                  |                      |                          |                                 |                         |                  |
| 21010103                                                              | Consolidated Revenue Fund Charge - Salaries   | 650,000.00       | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 210101 - SALARIES AND WAGES Total                                     |                                               | 650,000.00       | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 2101 - SALARY Total                                                   |                                               | 650,000.00       | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21 - PERSONNEL COST Total                                             |                                               | 650,000.00       | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | N              | N              | N                    | N                        | N                               | N                       | N                |
| 22 - OTHER RECURRENT COSTS                                  |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                    | Local Travel & Transport: Training                    | 78,080.00      | 435,941.00     | 438,100.00           | 278,100.00               | 0.00                            | 160,000.00              | 2,159.00         |
| 22020103                                                    | International Travel & Transport: Training            | 30,000.00      | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                 |                                                       | 108,080.00     | 435,941.00     | 638,100.00           | 278,100.00               | 0.00                            | 360,000.00              | 202,159.00       |
| 220202 - UTILITIES - GENERAL                                |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                    | Electricity Charges                                   | 48,840.00      | 296,000.00     | 568,000.00           | 528,000.00               | 0.00                            | 40,000.00               | 272,000.00       |
| 22020202                                                    | Telephone Charges                                     | 37,500.00      | 20,000.00      | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 15,200.00        |
| 220202 - UTILITIES - GENERAL Total                          |                                                       | 86,340.00      | 316,000.00     | 603,200.00           | 528,000.00               | 0.00                            | 75,200.00               | 287,200.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables              | 207,600.00     | 239,300.00     | 293,200.00           | 133,200.00               | 0.00                            | 160,000.00              | 53,900.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 207,600.00     | 239,300.00     | 293,200.00           | 133,200.00               | 0.00                            | 160,000.00              | 53,900.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 167,000.00     | 377,500.00     | 379,300.00           | 179,300.00               | 0.00                            | 200,000.00              | 1,800.00         |
| 22020402                                                    | Maintenance of Office Furniture                       | 89,200.00      | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 0.00           | 75,200.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 4,800.00         |
| 22020406                                                    | Other Maintenance Services                            | 141,300.00     | 326,279.00     | 339,800.00           | 283,800.00               | 0.00                            | 56,000.00               | 13,521.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 397,500.00     | 778,979.00     | 959,100.00           | 463,100.00               | 0.00                            | 496,000.00              | 180,121.00       |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 276,500.00     | 160,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 0.00             |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 276,500.00     | 160,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 0.00             |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                        | 16,000.00      | 13,800.00      | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 10,200.00        |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 16,000.00      | 13,800.00      | 24,000.00            | 0.00                     | 0.00                            | 24,000.00               | 10,200.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020702                                                    | Information Technology/Statistical Consulting         | 39,000.00      | 0.00           | 32,000.00            | 0.00                     | 0.00                            | 32,000.00               | 32,000.00        |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 39,000.00      | 0.00           | 32,000.00            | 0.00                     | 0.00                            | 32,000.00               | 32,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 213,000.00     | 255,000.00     | 256,000.00           | 96,000.00                | 0.00                            | 160,000.00              | 1,000.00         |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 47,500.00      | 118,520.00     | 118,900.00           | 78,900.00                | 0.00                            | 40,000.00               | 380.00           |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 260,500.00     | 373,520.00     | 374,900.00           | 174,900.00               | 0.00                            | 200,000.00              | 1,380.00         |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 8,295.20       | 16,406.00      | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 18,794.00        |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 8,295.20       | 16,406.00      | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 18,794.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                                   | 62,600.00      | 96,700.00      | 124,000.00           | 44,000.00                | 0.00                            | 80,000.00               | 27,300.00        |
| 22021002                                                    | Honorarium & Sitting Allowance                        | 61,000.00      | 55,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 65,000.00        |
| 22021003                                                    | Publicity & Advertisements                            | 25,000.00      | 53,000.00      | 53,200.00            | 13,200.00                | 0.00                            | 40,000.00               | 200.00           |
| 22021004                                                    | Medical Expenses-Local                                | 10,000.00      | 0.00           | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                             | Economic Description               | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------|------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                           |                                    | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22021007                                  | Welfare Packages                   | 37,500.00      | 418,500.00     | 421,700.00           | 373,700.00               | 0.00                            | 48,000.00               | 3,200.00         |
| 22021025                                  | Other Miscellaneous Expenses       | 380,400.00     | 107,934.00     | 216,000.00           | 0.00                     | 0.00                            | 216,000.00              | 108,066.00       |
| 22021027                                  | Daily Rated Allowance              | 270,000.00     | 380,000.00     | 390,000.00           | 30,000.00                | 0.00                            | 360,000.00              | 10,000.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL   | Total                              | 846,500.00     | 1,111,134.00   | 1,364,900.00         | 460,900.00               | 0.00                            | 904,000.00              | 253,766.00       |
| 2202 - OVERHEAD COST                      | Total                              | 2,246,315.20   | 3,445,080.00   | 4,484,600.00         | 2,038,200.00             | 0.00                            | 2,446,400.00            | 1,039,520.00     |
| 22 - OTHER RECURRENT COSTS                | Total                              | 2,246,315.20   | 3,445,080.00   | 4,484,600.00         | 2,038,200.00             | 0.00                            | 2,446,400.00            | 1,039,520.00     |
| 052110300100 - Adamawa                    | Traditional Medicine Board Total   | 2,896,315.20   | 3,445,080.00   | 4,484,600.00         | 2,038,200.00             | 0.00                            | 2,446,400.00            | 1,039,520.00     |
| 052111300100 - Adamawa                    | Essential Drugs Programme          |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                       |                                    |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                             |                                    |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES               |                                    |                |                |                      |                          |                                 |                         |                  |
| 21010101                                  | Basic Salary                       | 45,886,992.98  | 50,912,622.07  | 62,672,180.00        | 24,120,100.00            | 0.00                            | 38,552,080.00           | 11,759,557.93    |
| 210101 - SALARIES AND WAGES               | Total                              | 45,886,992.98  | 50,912,622.07  | 62,672,180.00        | 24,120,100.00            | 0.00                            | 38,552,080.00           | 11,759,557.93    |
| 2101 - SALARY                             | Total                              | 45,886,992.98  | 50,912,622.07  | 62,672,180.00        | 24,120,100.00            | 0.00                            | 38,552,080.00           | 11,759,557.93    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION |                                    |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                       |                                    |                |                |                      |                          |                                 |                         |                  |
| 21020102                                  | Housing/Rent Allowance             | 0.00           | 124,141.11     | 125,000.00           | (9,509,580.00)           | 0.00                            | 9,634,580.00            | 858.89           |
| 21020103                                  | Transport Allowance                | 0.00           | 101,477.76     | 1,363,900.00         | (4,368,000.00)           | 0.00                            | 5,731,900.00            | 1,262,422.24     |
| 21020104                                  | Meal Subsidy                       | 0.00           | 50,738.88      | 102,500.00           | (2,561,780.00)           | 0.00                            | 2,664,280.00            | 51,761.12        |
| 21020105                                  | Utility Allowance                  | 0.00           | 40,591.11      | 51,300.00            | (2,091,820.00)           | 0.00                            | 2,143,120.00            | 10,708.89        |
| 21020107                                  | Leave Allowance                    | 0.00           | 33,825.93      | 41,000.00            | (1,944,740.00)           | 0.00                            | 1,985,740.00            | 7,174.07         |
| 21020108                                  | Domestic Staff Allowance           | 0.00           | 0.00           | 34,200.00            | (494,700.00)             | 0.00                            | 528,900.00              | 34,200.00        |
| 21020109                                  | Shift Allowance                    | 2,924,701.00   | 3,126,443.00   | 3,132,920.00         | 2,202,400.00             | 0.00                            | 930,520.00              | 6,477.00         |
| 21020111                                  | Clinical Allowance                 | 0.00           | 0.00           | 0.00                 | (1,470,600.00)           | 0.00                            | 1,470,600.00            | 0.00             |
| 21020112                                  | Harzard Allowance                  | 1,704,375.00   | 1,575,000.00   | 2,454,320.00         | 810,000.00               | 0.00                            | 1,644,320.00            | 879,320.00       |
| 21020117                                  | Outfit Allowance                   | 0.00           | 0.00           | 0.00                 | (103,200.00)             | 0.00                            | 103,200.00              | 0.00             |
| 21020118                                  | Siwes Allowance                    | 0.00           | 0.00           | 0.00                 | (2,457,880.00)           | 0.00                            | 2,457,880.00            | 0.00             |
| 21020145                                  | Other Allowances and Benefits      | 1,890,000.00   | 370,000.00     | 2,090,000.00         | 370,000.00               | 0.00                            | 1,720,000.00            | 1,720,000.00     |
| 210201 - ALLOWANCES                       | Total                              | 6,519,076.00   | 5,422,217.79   | 9,395,140.00         | (21,619,900.00)          | 0.00                            | 31,015,040.00           | 3,972,922.21     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION | Total                              | 6,519,076.00   | 5,422,217.79   | 9,395,140.00         | (21,619,900.00)          | 0.00                            | 31,015,040.00           | 3,972,922.21     |
| 21 - PERSONNEL COST                       | Total                              | 52,406,068.98  | 56,334,839.86  | 72,067,320.00        | 2,500,200.00             | 0.00                            | 69,567,120.00           | 15,732,480.14    |
| 22 - OTHER RECURRENT COSTS                |                                    |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                      |                                    |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL     |                                    |                |                |                      |                          |                                 |                         |                  |
| 22020101                                  | Local Travel & Transport: Training | 542,000.00     | 272,000.00     | 276,000.00           | 0.00                     | 0.00                            | 276,000.00              | 4,000.00         |
| 220201 - TRAVEL & TRANSPORT - GENERAL     | Total                              | 542,000.00     | 272,000.00     | 276,000.00           | 0.00                     | 0.00                            | 276,000.00              | 4,000.00         |
| 220202 - UTILITIES - GENERAL              |                                    |                |                |                      |                          |                                 |                         |                  |
| 22020201                                  | Electricity Charges                | 85,000.00      | 80,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 40,000.00        |
| 220202 - UTILITIES - GENERAL              | Total                              | 85,000.00      | 80,000.00      | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 40,000.00        |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                       | N              | N              | N                    | N                        | N                               | N                       | N                |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables              | 305,100.00     | 66,000.00      | 132,000.00           | 12,000.00                | 0.00                            | 120,000.00              | 66,000.00        |
| 22020305                                                    | Printing of Non Security Documents                    | 110,000.00     | 232,500.00     | 233,300.00           | 73,300.00                | 0.00                            | 160,000.00              | 800.00           |
| 22020309                                                    | UniForms & Other Clothing                             | 0.00           | 10,000.00      | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 70,000.00        |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                       | 415,100.00     | 308,500.00     | 445,300.00           | 85,300.00                | 0.00                            | 360,000.00              | 136,800.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment      | 410,500.00     | 860,500.00     | 880,000.00           | 0.00                     | 0.00                            | 880,000.00              | 19,500.00        |
| 22020402                                                    | Maintenance of Office Furniture                       | 112,000.00     | 194,500.00     | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 5,500.00         |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs       | 50,000.00      | 157,000.00     | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 43,000.00        |
| 22020404                                                    | Maintenance of Office/IT Equipments                   | 24,000.00      | 191,000.00     | 192,100.00           | 104,100.00               | 0.00                            | 88,000.00               | 1,100.00         |
| 22020405                                                    | Maintenance of Plants/Generators                      | 50,000.00      | 68,500.00      | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 107,500.00       |
| 22020406                                                    | Other Maintenance Services                            | 125,000.00     | 176,000.00     | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 0.00             |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                       | 771,500.00     | 1,647,500.00   | 1,824,100.00         | 104,100.00               | 0.00                            | 1,720,000.00            | 176,600.00       |
| 220205 - TRAINING - GENERAL                                 |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                        | 0.00           | 75,000.00      | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 13,000.00        |
| 22020504                                                    | Seminars/Workshop/Conferences and Early Grade Reading | 234,500.00     | 96,000.00      | 144,000.00           | 0.00                     | 0.00                            | 144,000.00              | 48,000.00        |
| 220205 - TRAINING - GENERAL Total                           |                                                       | 234,500.00     | 171,000.00     | 232,000.00           | 0.00                     | 0.00                            | 232,000.00              | 61,000.00        |
| 220206 - OTHER SERVICES - GENERAL                           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020605                                                    | Cleaning & Fumigation Services                        | 133,000.00     | 253,100.00     | 253,500.00           | 33,500.00                | 0.00                            | 220,000.00              | 400.00           |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                       | 133,000.00     | 253,100.00     | 253,500.00           | 33,500.00                | 0.00                            | 220,000.00              | 400.00           |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                                  | 0.00           | 85,000.00      | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 3,000.00         |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                       | 0.00           | 85,000.00      | 88,000.00            | 0.00                     | 0.00                            | 88,000.00               | 3,000.00         |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                               | 1,074,150.00   | 3,103,282.25   | 5,272,600.00         | 4,072,600.00             | 0.00                            | 1,200,000.00            | 2,169,317.75     |
| 22020803                                                    | Plant/Generator Fuel Cost                             | 0.00           | 0.00           | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 16,000.00        |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                       | 1,074,150.00   | 3,103,282.25   | 5,288,600.00         | 4,072,600.00             | 0.00                            | 1,216,000.00            | 2,185,317.75     |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)                    | 401,067.51     | 86,102.09      | 86,400.00            | 77,600.00                | 0.00                            | 8,800.00                | 297.91           |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                       | 401,067.51     | 86,102.09      | 86,400.00            | 77,600.00                | 0.00                            | 8,800.00                | 297.91           |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                                    | Refreshment & Meals                                   | 173,500.00     | 29,000.00      | 132,000.00           | 0.00                     | 0.00                            | 132,000.00              | 103,000.00       |
| 22021002                                                    | Honorarium & Sitting Allowance                        | 25,000.00      | 120,000.00     | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 0.00             |
| 22021003                                                    | Publicity & Advertisements                            | 130,000.00     | 230,000.00     | 240,000.00           | 0.00                     | 0.00                            | 240,000.00              | 10,000.00        |
| 22021004                                                    | Medical Expenses-Local                                | 0.00           | 30,000.00      | 44,000.00            | 0.00                     | 0.00                            | 44,000.00               | 14,000.00        |
| 22021006                                                    | Postages & Courier Services                           | 15,000.00      | 31,000.00      | 35,200.00            | 0.00                     | 0.00                            | 35,200.00               | 4,200.00         |
| 22021007                                                    | Welfare Packages                                      | 40,000.00      | 130,000.00     | 130,500.00           | 42,500.00                | 0.00                            | 88,000.00               | 500.00           |
| 22021023                                                    | Development Plan Preparation Expenses                 | 0.00           | 48,500.00      | 66,400.00            | 0.00                     | 0.00                            | 66,400.00               | 17,900.00        |
| 22021025                                                    | Other Miscellaneous Expenses                          | 3,027,665.00   | 2,052,330.60   | 2,400,000.00         | 0.00                     | 0.00                            | 2,400,000.00            | 347,669.40       |
| 22021027                                                    | Daily Rated Allowance                                 | 1,014,000.00   | 1,809,700.00   | 1,821,500.00         | 1,187,900.00             | 0.00                            | 633,600.00              | 11,800.00        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                                       | 4,425,165.00   | 4,480,530.60   | 4,989,600.00         | 1,230,400.00             | 0.00                            | 3,759,200.00            | 509,069.40       |
| 2202 - OVERHEAD COST Total                                  |                                                       | 8,081,482.51   | 10,487,014.94  | 13,603,500.00        | 5,603,500.00             | 0.00                            | 8,000,000.00            | 3,116,485.06     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                          | Economic Description | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------|----------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                        |                      | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 22 - OTHER RECURRENT COSTS Total                       |                      | 8,081,482.51   | 10,487,014.94  | 13,603,500.00        | 5,603,500.00             | 0.00                            | 8,000,000.00            | 3,116,485.06     |
| 052111300100 - Adamawa Essential Drugs Programme Total |                      | 60,487,551.49  | 66,821,854.80  | 85,670,820.00        | 8,103,700.00             | 0.00                            | 77,567,120.00           | 18,848,965.20    |
| 052111400100 - Adamawa State Specialist Hospital Yola  |                      |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                    |                      |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                          |                      |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                            |                      |                |                |                      |                          |                                 |                         |                  |
| 21010101 - Basic-Salary                                |                      | 85,743,006.50  | 82,527,311.20  | 82,953,900.00        | 82,609,900.00            | 0.00                            | 344,000.00              | 426,588.80       |
| 210101 - SALARIES AND WAGES Total                      |                      | 85,743,006.50  | 82,527,311.20  | 82,953,900.00        | 82,609,900.00            | 0.00                            | 344,000.00              | 426,588.80       |
| 2101 - SALARY Total                                    |                      | 85,743,006.50  | 82,527,311.20  | 82,953,900.00        | 82,609,900.00            | 0.00                            | 344,000.00              | 426,588.80       |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION              |                      |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                    |                      |                |                |                      |                          |                                 |                         |                  |
| 21020101 - Non Regular Allowances                      |                      | 0.00           | 0.00           | 0.00                 | (645,000.00)             | 0.00                            | 645,000.00              | 0.00             |
| 21020102 - Housing/Rent Allowance                      |                      | 83,569.31      | 2,031,756.18   | 2,052,100.00         | 1,192,100.00             | 0.00                            | 860,000.00              | 20,343.82        |
| 21020103 - Transport Allowance                         |                      | 11,142.58      | 1,660,835.67   | 1,677,000.00         | 1,505,000.00             | 0.00                            | 172,000.00              | 16,164.33        |
| 21020104 - Meal Subsidy                                |                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020105 - Utility Allowance                           |                      | 33,427.73      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020106 - Entertainment Allowance                     |                      | 33,427.73      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020107 - Leave Allowance                             |                      | 53,628.00      | 607,240.14     | 612,820.00           | 589,600.00               | 0.00                            | 23,220.00               | 5,579.86         |
| 21020108 - Domestic Staff Allowance                    |                      | 83,569.31      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020109 - Shift Allowance                             |                      | 3,106,518.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020110 - Call Duty Allowance                         |                      | 1,976,440.00   | 380,160.00     | 491,100.00           | 190,100.00               | 0.00                            | 301,000.00              | 110,940.00       |
| 21020111 - Clinical Allowance                          |                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020112 - Harzard Allowance                           |                      | 6,348,000.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020118 - Siwes Allowance                             |                      | 0.00           | 0.00           | 0.00                 | (1,118,000.00)           | 0.00                            | 1,118,000.00            | 0.00             |
| 21020121 - Wieghing Allowance                          |                      | 0.00           | 0.00           | 0.00                 | (1,032,000.00)           | 0.00                            | 1,032,000.00            | 0.00             |
| 21020135 - Furniture Allowance                         |                      | 0.00           | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020137 - Driver's Allowance                          |                      | 83,569.31      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020138 - Admin Allowance                             |                      | 27,856.44      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020140 - Academic Allowance                          |                      | 3,292,705.70   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145 - Other Allowances and Benefits               |                      | 5,209,628.00   | 14,000,307.79  | 14,055,500.00        | 12,387,100.00            | 0.00                            | 1,668,400.00            | 55,192.21        |
| 210201 - ALLOWANCES Total                              |                      | 20,343,482.11  | 18,680,299.78  | 18,888,520.00        | 13,068,900.00            | 0.00                            | 5,819,620.00            | 208,220.22       |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total        |                      | 20,343,482.11  | 18,680,299.78  | 18,888,520.00        | 13,068,900.00            | 0.00                            | 5,819,620.00            | 208,220.22       |
| 21 - PERSONNEL COST Total                              |                      | 106,086,488.61 | 101,207,610.98 | 101,842,420.00       | 95,678,800.00            | 0.00                            | 6,163,620.00            | 634,809.02       |
| 22 - OTHER RECURRENT COSTS                             |                      |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                   |                      |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                  |                      |                |                |                      |                          |                                 |                         |                  |
| 22020101 - Local Travel & Transport: Training          |                      | 0.00           | 0.00           | 2,155,120.00         | 0.00                     | 0.00                            | 2,155,120.00            | 2,155,120.00     |
| 22020102 - Local Travel & Transport: Others            |                      | 0.00           | 0.00           | 1,205,600.00         | 0.00                     | 0.00                            | 1,205,600.00            | 1,205,600.00     |
| 22020103 - International Travel & Transport: Training  |                      | 0.00           | 0.00           | 2,085,600.00         | 0.00                     | 0.00                            | 2,085,600.00            | 2,085,600.00     |
| 22020105 - Hotel Accommodation - Local                 |                      | 0.00           | 0.00           | 1,205,600.00         | 0.00                     | 0.00                            | 1,205,600.00            | 1,205,600.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total            |                      | 0.00           | 0.00           | 6,651,920.00         | 0.00                     | 0.00                            | 6,651,920.00            | 6,651,920.00     |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 220202 - UTILITIES - GENERAL                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020201                                                    | Electricity Charges                              | 0.00           | 0.00           | 2,085,600.00         | 0.00                     | 0.00                            | 2,085,600.00            | 2,085,600.00     |
| 22020202                                                    | Telephone Charges                                | 0.00           | 0.00           | 347,600.00           | 0.00                     | 0.00                            | 347,600.00              | 347,600.00       |
| 22020203                                                    | Internet Access Charges                          | 25,000.00      | 0.00           | 347,600.00           | 0.00                     | 0.00                            | 347,600.00              | 347,600.00       |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 25,000.00      | 0.00           | 2,780,800.00         | 0.00                     | 0.00                            | 2,780,800.00            | 2,780,800.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 30,000.00      | 40,000.00      | 2,779,920.00         | 0.00                     | 0.00                            | 2,779,920.00            | 2,739,920.00     |
| 22020302                                                    | Books                                            | 0.00           | 0.00           | 1,390,400.00         | 0.00                     | 0.00                            | 1,390,400.00            | 1,390,400.00     |
| 22020305                                                    | Printing of Non Security Documents               | 1,940,000.00   | 340,000.00     | 4,849,840.00         | 0.00                     | 0.00                            | 4,849,840.00            | 4,509,840.00     |
| 22020306                                                    | Printing of Security Documents                   | 1,350,000.00   | 0.00           | 2,299,440.00         | 0.00                     | 0.00                            | 2,299,440.00            | 2,299,440.00     |
| 22020307                                                    | Drugs/Laboratory/Medical Supplies                | 1,233,200.00   | 50,000.00      | 4,400,000.00         | 0.00                     | 0.00                            | 4,400,000.00            | 4,350,000.00     |
| 22020309                                                    | UniForms & Other Clothing                        | 0.00           | 0.00           | 1,390,400.00         | 0.00                     | 0.00                            | 1,390,400.00            | 1,390,400.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 4,553,200.00   | 430,000.00     | 17,110,000.00        | 0.00                     | 0.00                            | 17,110,000.00           | 16,680,000.00    |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 0.00           | 0.00           | 2,085,600.00         | 0.00                     | 0.00                            | 2,085,600.00            | 2,085,600.00     |
| 22020402                                                    | Maintenance of Office Furniture                  | 296,000.00     | 0.00           | 1,390,400.00         | 0.00                     | 0.00                            | 1,390,400.00            | 1,390,400.00     |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 0.00           | 1,000,000.00   | 3,590,400.00         | 0.00                     | 0.00                            | 3,590,400.00            | 2,590,400.00     |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 32,000.00      | 180,000.00     | 1,390,400.00         | 0.00                     | 0.00                            | 1,390,400.00            | 1,210,400.00     |
| 22020405                                                    | Maintenance of Plants/Generators                 | 0.00           | 0.00           | 2,085,600.00         | 0.00                     | 0.00                            | 2,085,600.00            | 2,085,600.00     |
| 22020406                                                    | Other Maintenance Services                       | 0.00           | 0.00           | 1,390,800.00         | 0.00                     | 0.00                            | 1,390,800.00            | 1,390,800.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 328,000.00     | 1,180,000.00   | 11,933,200.00        | 0.00                     | 0.00                            | 11,933,200.00           | 10,753,200.00    |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 0.00           | 0.00           | 2,464,800.00         | 0.00                     | 0.00                            | 2,464,800.00            | 2,464,800.00     |
| 22020502                                                    | International Training                           | 0.00           | 0.00           | 1,019,920.00         | 0.00                     | 0.00                            | 1,019,920.00            | 1,019,920.00     |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 0.00           | 0.00           | 3,484,720.00         | 0.00                     | 0.00                            | 3,484,720.00            | 3,484,720.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 15,687,000.00  | 1,540,000.00   | 6,950,240.00         | 0.00                     | 0.00                            | 6,950,240.00            | 5,410,240.00     |
| 22020605                                                    | Cleaning & Fumigation Services                   | 0.00           | 0.00           | 4,000,000.00         | 0.00                     | 0.00                            | 4,000,000.00            | 4,000,000.00     |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 15,687,000.00  | 1,540,000.00   | 10,950,240.00        | 0.00                     | 0.00                            | 10,950,240.00           | 9,410,240.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 0.00           | 0.00           | 1,644,000.00         | 0.00                     | 0.00                            | 1,644,000.00            | 1,644,000.00     |
| 22020702                                                    | Information Technology/Statistical Consulting    | 0.00           | 0.00           | 1,390,400.00         | 0.00                     | 0.00                            | 1,390,400.00            | 1,390,400.00     |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 0.00           | 0.00           | 3,034,400.00         | 0.00                     | 0.00                            | 3,034,400.00            | 3,034,400.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 200,000.00     | 142,000.00     | 3,105,520.00         | 0.00                     | 0.00                            | 3,105,520.00            | 2,963,520.00     |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 0.00           | 0.00           | 696,000.00           | 0.00                     | 0.00                            | 696,000.00              | 696,000.00       |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 430,000.00     | 178,500.00     | 11,814,880.00        | 0.00                     | 0.00                            | 11,814,880.00           | 11,636,380.00    |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 630,000.00     | 320,500.00     | 15,616,400.00        | 0.00                     | 0.00                            | 15,616,400.00           | 15,295,900.00    |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 9,996,982.72   | 121,987.56     | 898,880.00           | 0.00                     | 0.00                            | 898,880.00              | 776,892.44       |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 9,996,982.72   | 121,987.56     | 898,880.00           | 0.00                     | 0.00                            | 898,880.00              | 776,892.44       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                            | Economic Description                        | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------------|---------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                          |                                             | N                | N                | N                    | N                        | N                               | N                       | N                |
| 22021001                                                                 | Refreshment & Meals                         | 0.00             | 0.00             | 2,844,000.00         | 0.00                     | 0.00                            | 2,844,000.00            | 2,844,000.00     |
| 22021002                                                                 | Honorarium & Sitting Allowance              | 100,000.00       | 0.00             | 2,779,920.00         | 0.00                     | 0.00                            | 2,779,920.00            | 2,779,920.00     |
| 22021003                                                                 | Publicity & Advertisements                  | 0.00             | 0.00             | 695,200.00           | 0.00                     | 0.00                            | 695,200.00              | 695,200.00       |
| 22021004                                                                 | Medical Expenses-Local                      | 13,500.00        | 0.00             | 1,390,400.00         | 0.00                     | 0.00                            | 1,390,400.00            | 1,390,400.00     |
| 22021006                                                                 | Postages & Courier Services                 | 0.00             | 0.00             | 695,200.00           | 0.00                     | 0.00                            | 695,200.00              | 695,200.00       |
| 22021007                                                                 | Welfare Packages                            | 12,267,000.00    | 0.00             | 2,781,600.00         | 0.00                     | 0.00                            | 2,781,600.00            | 2,781,600.00     |
| 22021008                                                                 | Subscription to Professional Bodies         | 0.00             | 0.00             | 2,590,800.00         | 0.00                     | 0.00                            | 2,590,800.00            | 2,590,800.00     |
| 22021023                                                                 | Development Plan Preparation Expenses       | 0.00             | 0.00             | 1,715,120.00         | 0.00                     | 0.00                            | 1,715,120.00            | 1,715,120.00     |
| 22021025                                                                 | Other Miscellaneous Expenses                | 10,360,000.00    | 14,597,000.00    | 55,898,160.00        | 0.00                     | 0.00                            | 55,898,160.00           | 41,301,160.00    |
| 22021027                                                                 | Daily Rated Allowance                       | 98,611,500.00    | 145,002,425.39   | 145,632,500.00       | 93,632,500.00            | 0.00                            | 52,000,000.00           | 630,074.61       |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total                            |                                             | 121,352,000.00   | 159,599,425.39   | 217,022,900.00       | 93,632,500.00            | 0.00                            | 123,390,400.00          | 57,423,474.61    |
| 2202 - OVERHEAD COST Total                                               |                                             | 152,572,182.72   | 163,191,912.95   | 289,483,460.00       | 93,632,500.00            | 0.00                            | 195,850,960.00          | 126,291,547.05   |
| 22 - OTHER RECURRENT COSTS Total                                         |                                             | 152,572,182.72   | 163,191,912.95   | 289,483,460.00       | 93,632,500.00            | 0.00                            | 195,850,960.00          | 126,291,547.05   |
| 052111400100 - Adamawa State Specialist Hospital Yola Total              |                                             | 258,658,671.33   | 264,399,523.93   | 391,325,880.00       | 189,311,300.00           | 0.00                            | 202,014,580.00          | 126,926,356.07   |
| 052100000000 - Ministry of Health and Human Services Total               |                                             | 5,671,826,349.57 | 6,179,728,441.05 | 6,974,678,520.00     | 881,429,980.00           | 0.00                            | 6,093,248,540.00        | 794,950,078.95   |
| 053500000000 - Ministry of Environment and Natural Resources Development |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 053500100100 - Ministry of Environment and Natural Resources Development |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                      |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                            |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                              |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21010101                                                                 | Basic-Salary                                | 365,361,880.43   | 358,655,788.59   | 492,721,740.00       | 175,988,900.00           | 0.00                            | 316,732,840.00          | 134,065,951.41   |
| 21010103                                                                 | Consolidated Revenue Fund Charge - Salaries | 5,757,440.63     | 9,612,741.88     | 9,664,600.00         | 9,234,600.00             | 0.00                            | 430,000.00              | 51,858.13        |
| 210101 - SALARIES AND WAGES Total                                        |                                             | 371,119,321.06   | 368,268,530.47   | 502,386,340.00       | 185,223,500.00           | 0.00                            | 317,162,840.00          | 134,117,809.54   |
| 2101 - SALARY Total                                                      |                                             | 371,119,321.06   | 368,268,530.47   | 502,386,340.00       | 185,223,500.00           | 0.00                            | 317,162,840.00          | 134,117,809.54   |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                                |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                      |                                             |                  |                  |                      |                          |                                 |                         |                  |
| 21020102                                                                 | Housing/Rent Allowance                      | 443,902.36       | 2,398,915.67     | 2,415,840.00         | 2,077,000.00             | 0.00                            | 338,840.00              | 16,924.33        |
| 21020103                                                                 | Transport Allowance                         | 130,071.24       | 1,373,039.97     | 1,385,080.00         | 1,283,600.00             | 0.00                            | 101,480.00              | 12,040.03        |
| 21020104                                                                 | Meal Subsidy                                | 21,429.60        | 619,661.43       | 625,620.00           | 606,700.00               | 0.00                            | 18,920.00               | 5,958.57         |
| 21020105                                                                 | Utility Allowance                           | 69,620.24        | 711,863.06       | 717,800.00           | 666,200.00               | 0.00                            | 51,600.00               | 5,936.94         |
| 21020106                                                                 | Entertainment Allowance                     | 3,980.12         | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020107                                                                 | Leave Allowance                             | 227,440.00       | 690,559.11       | 694,360.00           | 517,200.00               | 0.00                            | 177,160.00              | 3,800.89         |
| 21020108                                                                 | Domestic Staff Allowance                    | 144,553.44       | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020109                                                                 | Shift Allowance                             | 13,170,663.09    | 12,502,778.11    | 17,780,560.00        | 6,333,100.00             | 0.00                            | 11,447,460.00           | 5,277,781.89     |
| 21020110                                                                 | Call Duty Allowance                         | 1,509,001.44     | 628,750.60       | 1,927,400.00         | 628,800.00               | 0.00                            | 1,298,600.00            | 1,298,649.40     |
| 21020111                                                                 | Clinical Allowance                          | 0.00             | 0.00             | 0.00                 | (10,241,740.00)          | 0.00                            | 10,241,740.00           | 0.00             |
| 21020112                                                                 | Harzard Allowance                           | 11,859,019.30    | 10,978,654.08    | 15,928,300.00        | 5,595,400.00             | 0.00                            | 10,332,900.00           | 4,949,645.92     |
| 21020117                                                                 | Outfit Allowance                            | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020118                                                                 | Siwes Allowance                             | 0.00             | 0.00             | 0.00                 | (11,340,820.00)          | 0.00                            | 11,340,820.00           | 0.00             |
| 21020123                                                                 | Responsibility Allowance                    | 0.00             | 0.00             | 0.00                 | (239,940.00)             | 0.00                            | 239,940.00              | 0.00             |
| 21020126                                                                 | Torchlight Allowance                        | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020130                                                                 | Special Allowance                           | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020135                                                                 | Furniture Allowance                         | 388,026.60       | 553,281.86       | 554,640.00           | 258,800.00               | 0.00                            | 295,840.00              | 1,358.14         |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                   | Economic Description                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------|-------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                 |                                                       | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 21020145                                        | Other Allowances and Benefits                         | 13,410,000.00  | 4,143,681.87   | 4,145,400.00         | 3,285,400.00             | 0.00                            | 860,000.00              | 1,718.13         |
| 210201 - ALLOWANCES Total                       |                                                       | 41,377,707.43  | 34,601,185.76  | 46,175,000.00        | (570,300.00)             | 0.00                            | 46,745,300.00           | 11,573,814.24    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total |                                                       | 41,377,707.43  | 34,601,185.76  | 46,175,000.00        | (570,300.00)             | 0.00                            | 46,745,300.00           | 11,573,814.24    |
| 21 - PERSONNEL COST Total                       |                                                       | 412,497,028.49 | 402,869,716.23 | 548,561,340.00       | 184,653,200.00           | 0.00                            | 363,908,140.00          | 145,691,623.78   |
| 22 - OTHER RECURRENT COSTS                      |                                                       |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                            |                                                       |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL           |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020101                                        | Local Travel & Transport: Training                    | 1,748,000.00   | 1,400,000.00   | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 1,800,000.00     |
| 22020102                                        | Local Travel & Transport: Others                      | 710,000.00     | 0.00           | 1,482,400.00         | 0.00                     | 0.00                            | 1,482,400.00            | 1,482,400.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total     |                                                       | 2,458,000.00   | 1,400,000.00   | 4,682,400.00         | 0.00                     | 0.00                            | 4,682,400.00            | 3,282,400.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020301                                        | Office Stationeries/Computer Consumables              | 175,000.00     | 20,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 380,000.00       |
| 22020305                                        | Printing of Non Security Documents                    | 430,000.00     | 0.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 351,200.00       |
| 22020312                                        | Other Materials and Supplies                          | 175,000.00     | 60,000.00      | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 740,000.00       |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total   |                                                       | 780,000.00     | 80,000.00      | 1,551,200.00         | 0.00                     | 0.00                            | 1,551,200.00            | 1,471,200.00     |
| 220204 - MAINTENANCE SERVICES - GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020401                                        | Maintenance of Motor Vehicle/Transport Equipment      | 590,000.00     | 0.00           | 351,200.00           | 0.00                     | 0.00                            | 351,200.00              | 351,200.00       |
| 22020403                                        | Maintenance of Office Building/Residential Qtrs       | 40,000.00      | 170,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 230,000.00       |
| 22020404                                        | Maintenance of Office/IT Equipments                   | 630,000.00     | 50,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 110,000.00       |
| 220204 - MAINTENANCE SERVICES - GENERAL Total   |                                                       | 1,260,000.00   | 220,000.00     | 911,200.00           | 0.00                     | 0.00                            | 911,200.00              | 691,200.00       |
| 220205 - TRAINING - GENERAL                     |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020504                                        | Seminars/Workshop/Conferences and Early Grade Reading | 0.00           | 0.00           | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 3,200,000.00     |
| 220205 - TRAINING - GENERAL Total               |                                                       | 0.00           | 0.00           | 3,200,000.00         | 0.00                     | 0.00                            | 3,200,000.00            | 3,200,000.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL            |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020801                                        | Motor Vehicle Fuel Cost                               | 740,000.00     | 45,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 355,000.00       |
| 220208 - FUEL & LUBRICANTS - GENERAL Total      |                                                       | 740,000.00     | 45,000.00      | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 355,000.00       |
| 220209 - FINANCIAL CHARGES - GENERAL            |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22020901                                        | Bank Charges (Other Than Interest)                    | 15,045.89      | 71,772.48      | 71,800.00            | 50,200.00                | 0.00                            | 21,600.00               | 27.52            |
| 220209 - FINANCIAL CHARGES - GENERAL Total      |                                                       | 15,045.89      | 71,772.48      | 71,800.00            | 50,200.00                | 0.00                            | 21,600.00               | 27.52            |
| 220210 - MISCELLANEOUS EXPENSES GENERAL         |                                                       |                |                |                      |                          |                                 |                         |                  |
| 22021001                                        | Refreshment & Meals                                   | 95,000.00      | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021002                                        | Honorarium & Sitting Allowance                        | 210,000.00     | 0.00           | 211,200.00           | 0.00                     | 0.00                            | 211,200.00              | 211,200.00       |
| 22021003                                        | Publicity & Advertisements                            | 170,000.00     | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22021007                                        | Welfare Packages                                      | 800,000.00     | 5,000.00       | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 795,000.00       |
| 22021010                                        | Direct Teaching & Laboratory Cost                     | 0.00           | 0.00           | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00        |
| 22021023                                        | Development Plan Preparation Expenses                 | 785,000.00     | 0.00           | 702,400.00           | 0.00                     | 0.00                            | 702,400.00              | 702,400.00       |
| 22021025                                        | Other Miscellaneous Expenses                          | 0.00           | 75,740,603.49  | 76,408,100.00        | 72,408,100.00            | 0.00                            | 4,000,000.00            | 667,496.51       |
| 22021026                                        | Monitoring and Evaluation Recurrent                   | 1,060,000.00   | 0.00           | 480,000.00           | 0.00                     | 0.00                            | 480,000.00              | 480,000.00       |
| 22021027                                        | Daily Rated Allowance                                 | 3,491,000.00   | 2,350,000.00   | 4,960,000.00         | 0.00                     | 0.00                            | 4,960,000.00            | 2,610,000.00     |
| 22021030                                        | Payment of WAEC/NECO/JAMB                             | 0.00           | 200,000.00     | 202,000.00           | 202,000.00               | 0.00                            | 0.00                    | 2,000.00         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total   |                                                       | 6,611,000.00   | 78,295,603.49  | 85,043,700.00        | 72,610,100.00            | 0.00                            | 12,433,600.00           | 6,748,096.51     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                                             | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                           |                                             | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 2202 - OVERHEAD COST Total                                                                |                                             | 11,864,045.89  | 80,112,375.97  | 95,860,300.00        | 72,660,300.00            | 0.00                            | 23,200,000.00           | 15,747,924.03    |
| 22 - OTHER RECURRENT COSTS Total                                                          |                                             | 11,864,045.89  | 80,112,375.97  | 95,860,300.00        | 72,660,300.00            | 0.00                            | 23,200,000.00           | 15,747,924.03    |
| 053500100100 - Ministry of Environment and Natural Resources Development Total            |                                             | 424,361,074.38 | 482,982,092.20 | 644,421,640.00       | 257,313,500.00           | 0.00                            | 387,108,140.00          | 161,439,547.81   |
| 053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects           |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010103                                                                                  | Consolidated Revenue Fund Charge - Salaries | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 210101 - SALARIES AND WAGES Total                                                         |                                             | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 2101 - SALARY Total                                                                       |                                             | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 21 - PERSONNEL COST Total                                                                 |                                             | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects Total     |                                             | 0.00           | 450,000.00     | 454,500.00           | 454,500.00               | 0.00                            | 0.00                    | 4,500.00         |
| 053500000000 - Ministry of Environment and Natural Resources Development Total            |                                             | 424,361,074.38 | 483,432,092.20 | 644,876,140.00       | 257,768,000.00           | 0.00                            | 387,108,140.00          | 161,444,047.81   |
| 054400000000 - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser               |                                             |                |                |                      |                          |                                 |                         |                  |
| 054400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010103                                                                                  | Consolidated Revenue Fund Charge - Salaries | 2,423,720.31   | 4,362,696.56   | 5,746,500.00         | 2,908,500.00             | 0.00                            | 2,838,000.00            | 1,383,803.44     |
| 210101 - SALARIES AND WAGES Total                                                         |                                             | 2,423,720.31   | 4,362,696.56   | 5,746,500.00         | 2,908,500.00             | 0.00                            | 2,838,000.00            | 1,383,803.44     |
| 2101 - SALARY Total                                                                       |                                             | 2,423,720.31   | 4,362,696.56   | 5,746,500.00         | 2,908,500.00             | 0.00                            | 2,838,000.00            | 1,383,803.44     |
| 21 - PERSONNEL COST Total                                                                 |                                             | 2,423,720.31   | 4,362,696.56   | 5,746,500.00         | 2,908,500.00             | 0.00                            | 2,838,000.00            | 1,383,803.44     |
| 22 - OTHER RECURRENT COSTS                                                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                                                     |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                                                  | Local Travel & Transport: Training          | 601,600.00     | 0.00           | 1,240,000.00         | 0.00                     | 0.00                            | 1,240,000.00            | 1,240,000.00     |
| 22020102                                                                                  | Local Travel & Transport: Others            | 1,473,000.00   | 1,539,000.00   | 2,056,000.00         | 56,000.00                | 0.00                            | 2,000,000.00            | 517,000.00       |
| 22020103                                                                                  | International Travel & Transport: Training  | 9,825,400.00   | 0.00           | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 800,000.00       |
| 22020104                                                                                  | International Travel & Transport: Others    | 1,700,000.00   | 0.00           | 1,600,000.00         | 0.00                     | 0.00                            | 1,600,000.00            | 1,600,000.00     |
| 22020105                                                                                  | Hotel Accommodation - Local                 | 2,114,000.00   | 0.00           | 1,760,000.00         | 0.00                     | 0.00                            | 1,760,000.00            | 1,760,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                                               |                                             | 15,714,000.00  | 1,539,000.00   | 7,456,000.00         | 56,000.00                | 0.00                            | 7,400,000.00            | 5,917,000.00     |
| 220202 - UTILITIES - GENERAL                                                              |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020203                                                                                  | Internet Access Charges                     | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22020205                                                                                  | Water Rates                                 | 115,000.00     | 210,000.00     | 210,300.00           | 50,300.00                | 0.00                            | 160,000.00              | 300.00           |
| 22020209                                                                                  | Other Utility Charges                       | 87,500.00      | 148,000.00     | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 12,000.00        |
| 220202 - UTILITIES - GENERAL Total                                                        |                                             | 202,500.00     | 358,000.00     | 530,300.00           | 50,300.00                | 0.00                            | 480,000.00              | 172,300.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                          | Economic Description                                  | Actual<br>2023      | Actual<br>2024      | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024     |
|------------------------------------------------------------------------|-------------------------------------------------------|---------------------|---------------------|----------------------|--------------------------|---------------------------------|-------------------------|----------------------|
|                                                                        |                                                       | ₦                   | ₦                   | ₦                    | ₦                        | ₦                               | ₦                       | ₦                    |
| <b>220203 - MATERIALS &amp; SUPPLIES - GENERAL</b>                     |                                                       |                     |                     |                      |                          |                                 |                         |                      |
| 22020301                                                               | Office Stationeries/Computer Consumables              | 219,000.00          | 393,800.00          | 396,200.00           | 236,200.00               | 0.00                            | 160,000.00              | 2,400.00             |
| 22020304                                                               | Magazines & Periodicals                               | 0.00                | 0.00                | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00            |
| 22020305                                                               | Printing of Non Security Documents                    | 0.00                | 0.00                | 112,000.00           | 0.00                     | 0.00                            | 112,000.00              | 112,000.00           |
| 22020306                                                               | Printing of Security Documents                        | 32,000.00           | 0.00                | 112,000.00           | 0.00                     | 0.00                            | 112,000.00              | 112,000.00           |
| 22020308                                                               | Field & Camping Materials Supplies                    | 0.00                | 0.00                | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00            |
| 22020309                                                               | UniForms & Other Clothing                             | 0.00                | 0.00                | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00            |
| 22020311                                                               | Food Stuff/Catering Materials Supplies                | 0.00                | 0.00                | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00            |
| 22020312                                                               | Other Materials and Supplies                          | 142,300.00          | 115,000.00          | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 85,000.00            |
| <b>220203 - MATERIALS &amp; SUPPLIES - GENERAL Total</b>               |                                                       | <b>393,300.00</b>   | <b>508,800.00</b>   | <b>1,060,200.00</b>  | <b>236,200.00</b>        | <b>0.00</b>                     | <b>824,000.00</b>       | <b>551,400.00</b>    |
| <b>220204 - MAINTENANCE SERVICES - GENERAL</b>                         |                                                       |                     |                     |                      |                          |                                 |                         |                      |
| 22020401                                                               | Maintenance of Motor Vehicle/Transport Equipment      | 505,000.00          | 505,000.00          | 507,100.00           | 347,100.00               | 0.00                            | 160,000.00              | 2,100.00             |
| 22020402                                                               | Maintenance of Office Furniture                       | 227,500.00          | 0.00                | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00           |
| 22020404                                                               | Maintenance of Office/IT Equipments                   | 117,500.00          | 47,500.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 112,500.00           |
| 22020405                                                               | Maintenance of Plants/Generators                      | 20,000.00           | 148,500.00          | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 11,500.00            |
| 22020406                                                               | Other Maintenance Services                            | 229,000.00          | 535,500.00          | 536,800.00           | 296,800.00               | 0.00                            | 240,000.00              | 1,300.00             |
| <b>220204 - MAINTENANCE SERVICES - GENERAL Total</b>                   |                                                       | <b>1,099,000.00</b> | <b>1,236,500.00</b> | <b>1,763,900.00</b>  | <b>643,900.00</b>        | <b>0.00</b>                     | <b>1,120,000.00</b>     | <b>527,400.00</b>    |
| <b>220205 - TRAINING - GENERAL</b>                                     |                                                       |                     |                     |                      |                          |                                 |                         |                      |
| 22020501                                                               | Local Training                                        | 2,000,000.00        | 210,000.00          | 1,760,000.00         | 0.00                     | 0.00                            | 1,760,000.00            | 1,550,000.00         |
| 22020502                                                               | International Training                                | 0.00                | 0.00                | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00         |
| 22020504                                                               | Seminars/Workshop/Conferences and Early Grade Reading | 0.00                | 0.00                | 16,000,000.00        | 0.00                     | 0.00                            | 16,000,000.00           | 16,000,000.00        |
| <b>220205 - TRAINING - GENERAL Total</b>                               |                                                       | <b>2,000,000.00</b> | <b>210,000.00</b>   | <b>19,760,000.00</b> | <b>0.00</b>              | <b>0.00</b>                     | <b>19,760,000.00</b>    | <b>19,550,000.00</b> |
| <b>220206 - OTHER SERVICES - GENERAL</b>                               |                                                       |                     |                     |                      |                          |                                 |                         |                      |
| 22020601                                                               | Security Services                                     | 1,769,000.00        | 880,000.00          | 882,200.00           | 482,200.00               | 0.00                            | 400,000.00              | 2,200.00             |
| <b>220206 - OTHER SERVICES - GENERAL Total</b>                         |                                                       | <b>1,769,000.00</b> | <b>880,000.00</b>   | <b>882,200.00</b>    | <b>482,200.00</b>        | <b>0.00</b>                     | <b>400,000.00</b>       | <b>2,200.00</b>      |
| <b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>       |                                                       |                     |                     |                      |                          |                                 |                         |                      |
| 22020701                                                               | Financial Consulting                                  | 0.00                | 20,000.00           | 176,000.00           | 0.00                     | 0.00                            | 176,000.00              | 156,000.00           |
| 22020702                                                               | InFormation Technology/Statistical Consulting         | 0.00                | 0.00                | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00           |
| 22020703                                                               | Legal Services                                        | 0.00                | 0.00                | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00            |
| 22020704                                                               | Engineering Services                                  | 0.00                | 0.00                | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00            |
| 22020705                                                               | Architectural Services                                | 0.00                | 0.00                | 40,000.00            | 0.00                     | 0.00                            | 40,000.00               | 40,000.00            |
| 22020706                                                               | Surveying Services                                    | 0.00                | 0.00                | 80,000.00            | 0.00                     | 0.00                            | 80,000.00               | 80,000.00            |
| <b>220207 - CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL Total</b> |                                                       | <b>0.00</b>         | <b>20,000.00</b>    | <b>536,000.00</b>    | <b>0.00</b>              | <b>0.00</b>                     | <b>536,000.00</b>       | <b>516,000.00</b>    |
| <b>220208 - FUEL &amp; LUBRICANTS - GENERAL</b>                        |                                                       |                     |                     |                      |                          |                                 |                         |                      |
| 22020801                                                               | Motor Vehicle Fuel Cost                               | 1,467,000.00        | 855,000.00          | 858,000.00           | 458,000.00               | 0.00                            | 400,000.00              | 3,000.00             |
| 22020802                                                               | Other Transport Equipment Fuel Cost                   | 0.00                | 55,000.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 105,000.00           |
| 22020803                                                               | Plant/Generator Fuel Cost                             | 85,000.00           | 169,000.00          | 640,000.00           | 0.00                     | 0.00                            | 640,000.00              | 471,000.00           |
| <b>220208 - FUEL &amp; LUBRICANTS - GENERAL Total</b>                  |                                                       | <b>1,552,000.00</b> | <b>1,079,000.00</b> | <b>1,658,000.00</b>  | <b>458,000.00</b>        | <b>0.00</b>                     | <b>1,200,000.00</b>     | <b>579,000.00</b>    |
| <b>220209 - FINANCIAL CHARGES - GENERAL</b>                            |                                                       |                     |                     |                      |                          |                                 |                         |                      |
| 22020901                                                               | Bank Charges (Other Than Interest)                    | 73,361.57           | 38,076.79           | 120,000.00           | 0.00                     | 0.00                            | 120,000.00              | 81,923.21            |
| <b>220209 - FINANCIAL CHARGES - GENERAL Total</b>                      |                                                       | <b>73,361.57</b>    | <b>38,076.79</b>    | <b>120,000.00</b>    | <b>0.00</b>              | <b>0.00</b>                     | <b>120,000.00</b>       | <b>81,923.21</b>     |
| <b>220210 - MISCELLANEOUS EXPENSES GENERAL</b>                         |                                                       |                     |                     |                      |                          |                                 |                         |                      |
| 22021001                                                               | Refreshment & Meals                                   | 570,340.00          | 800,000.00          | 801,000.00           | 481,000.00               | 0.00                            | 320,000.00              | 1,000.00             |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                                                             | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                           |                                             | N              | N              | N                    | N                        | N                               | N                       | N                |
| 22021002                                                                                  | Honorarium & Sitting Allowance              | 0.00           | 20,000.00      | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 300,000.00       |
| 22021003                                                                                  | Publicity & Advertisements                  | 80,000.00      | 40,000.00      | 320,000.00           | 0.00                     | 0.00                            | 320,000.00              | 280,000.00       |
| 22021004                                                                                  | Medical Expenses-Local                      | 352,000.00     | 69,000.00      | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 91,000.00        |
| 22021006                                                                                  | Postages & Courier Services                 | 0.00           | 0.00           | 160,000.00           | 0.00                     | 0.00                            | 160,000.00              | 160,000.00       |
| 22021007                                                                                  | Welfare Packages                            | 1,470,000.00   | 881,000.00     | 1,840,000.00         | 0.00                     | 0.00                            | 1,840,000.00            | 959,000.00       |
| 22021008                                                                                  | Subscription to Professional Bodies         | 0.00           | 0.00           | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 400,000.00       |
| 22021021                                                                                  | Special Days/Celebrations                   | 0.00           | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 22021023                                                                                  | Development Plan Preparation Expenses       | 309,000.00     | 109,000.00     | 400,000.00           | 0.00                     | 0.00                            | 400,000.00              | 291,000.00       |
| 22021025                                                                                  | Other Miscellaneous Expenses                | 7,200,700.00   | 10,288,746.73  | 10,676,300.00        | 4,061,900.00             | 0.00                            | 6,614,400.00            | 387,553.27       |
| 22021029                                                                                  | Fertilizer Payment to Company               | 0.00           | 150,000.00     | 151,500.00           | 151,500.00               | 0.00                            | 0.00                    | 1,500.00         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                                                   | Total                                       | 9,982,040.00   | 12,357,746.73  | 15,428,800.00        | 4,694,400.00             | 0.00                            | 10,734,400.00           | 3,071,053.27     |
| 2202 - OVERHEAD COST                                                                      | Total                                       | 32,785,201.57  | 18,227,123.52  | 49,195,400.00        | 6,621,000.00             | 0.00                            | 42,574,400.00           | 30,968,276.48    |
| 22 - OTHER RECURRENT COSTS                                                                | Total                                       | 32,785,201.57  | 18,227,123.52  | 49,195,400.00        | 6,621,000.00             | 0.00                            | 42,574,400.00           | 30,968,276.48    |
| 054400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services | Total                                       | 35,208,921.88  | 22,589,820.08  | 54,941,900.00        | 9,529,500.00             | 0.00                            | 45,412,400.00           | 32,352,079.92    |
| 054400000000 - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser               | Total                                       | 35,208,921.88  | 22,589,820.08  | 54,941,900.00        | 9,529,500.00             | 0.00                            | 45,412,400.00           | 32,352,079.92    |
| 055100000000 - Ministry for Local Government Affairs                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 055100100100 - Ministry for Local Government Affairs                                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                                                             |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                                               |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                                                  | Basic-Salary                                | 38,839,227.99  | 44,702,895.67  | 50,463,100.00        | 18,643,100.00            | 0.00                            | 31,820,000.00           | 5,760,204.33     |
| 21010103                                                                                  | Consolidated Revenue Fund Charge - Salaries | 4,847,440.63   | 5,816,928.75   | 5,841,800.00         | 5,411,800.00             | 0.00                            | 430,000.00              | 24,871.25        |
| 210101 - SALARIES AND WAGES                                                               | Total                                       | 43,686,668.62  | 50,519,824.42  | 56,304,900.00        | 24,054,900.00            | 0.00                            | 32,250,000.00           | 5,785,075.58     |
| 2101 - SALARY                                                                             | Total                                       | 43,686,668.62  | 50,519,824.42  | 56,304,900.00        | 24,054,900.00            | 0.00                            | 32,250,000.00           | 5,785,075.58     |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                                                  | Housing/Rent Allowance                      | 7,911,212.35   | 9,250,438.05   | 11,518,000.00        | 3,778,000.00             | 0.00                            | 7,740,000.00            | 2,267,561.95     |
| 21020103                                                                                  | Transport Allowance                         | 2,597,916.59   | 3,384,498.70   | 3,384,600.00         | 1,234,600.00             | 0.00                            | 2,150,000.00            | 101.30           |
| 21020104                                                                                  | Meal Subsidy                                | 491,943.04     | 677,339.52     | 751,000.00           | 235,000.00               | 0.00                            | 516,000.00              | 73,660.48        |
| 21020105                                                                                  | Utility Allowance                           | 1,322,764.48   | 1,819,264.47   | 2,001,600.00         | 625,600.00               | 0.00                            | 1,376,000.00            | 182,335.53       |
| 21020106                                                                                  | Entertainment Allowance                     | 25,342.80      | 17,127.43      | 41,500.00            | 7,100.00                 | 0.00                            | 34,400.00               | 24,372.57        |
| 21020107                                                                                  | Leave Allowance                             | 3,492,188.00   | 4,044,543.83   | 5,096,000.00         | 1,656,000.00             | 0.00                            | 3,440,000.00            | 1,051,456.17     |
| 21020108                                                                                  | Domestic Staff Allowance                    | 722,767.20     | 542,766.85     | 1,069,900.00         | 209,900.00               | 0.00                            | 860,000.00              | 527,133.15       |
| 21020111                                                                                  | Clinical Allowance                          | 0.00           | 0.00           | 0.00                 | (423,980.00)             | 0.00                            | 423,980.00              | 0.00             |
| 21020118                                                                                  | Siwes Allowance                             | 80,799.48      | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020119                                                                                  | Field Allowance                             | 80,799.48      | 82,119.18      | 100,600.00           | 40,400.00                | 0.00                            | 60,200.00               | 18,480.82        |
| 21020121                                                                                  | Wieghing Allowance                          | 0.00           | 0.00           | 0.00                 | (602,000.00)             | 0.00                            | 602,000.00              | 0.00             |
| 21020130                                                                                  | Special Allowance                           | 0.00           | 0.00           | 0.00                 | (43,000.00)              | 0.00                            | 43,000.00               | 0.00             |
| 21020135                                                                                  | Furniture Allowance                         | 5,934,193.33   | 7,094,529.23   | 9,317,500.00         | 2,867,500.00             | 0.00                            | 6,450,000.00            | 2,222,970.77     |
| 21020140                                                                                  | Academic Allowance                          | 363,597.48     | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 21020145                                                                                  | Other Allowances and Benefits               | 4,160,000.00   | 1,261,655.37   | 2,545,800.00         | 1,032,200.00             | 0.00                            | 1,513,600.00            | 1,284,144.63     |
| 210201 - ALLOWANCES                                                                       | Total                                       | 27,183,524.23  | 28,174,282.63  | 35,826,500.00        | 10,617,320.00            | 0.00                            | 25,209,180.00           | 7,652,217.37     |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total             |                                                  | 27,183,524.23  | 28,174,282.63  | 35,826,500.00        | 10,617,320.00            | 0.00                            | 25,209,180.00           | 7,652,217.37     |
| 21 - PERSONNEL COST Total                                   |                                                  | 70,870,192.85  | 78,694,107.05  | 92,131,400.00        | 34,672,220.00            | 0.00                            | 57,459,180.00           | 13,437,292.95    |
| 22 - OTHER RECURRENT COSTS                                  |                                                  |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 220202 - UTILITIES - GENERAL                                |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020204                                                    | Satellite Broadcasting Access Charges            | 0.00           | 10,000.00      | 10,080.00            | 0.00                     | 0.00                            | 10,080.00               | 80.00            |
| 22020205                                                    | Water Rates                                      | 0.00           | 35,000.00      | 38,640.00            | 0.00                     | 0.00                            | 38,640.00               | 3,640.00         |
| 22020209                                                    | Other Utility Charges                            | 4,152.00       | 7,380.75       | 8,800.00             | 400.00                   | 0.00                            | 8,400.00                | 1,419.25         |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 4,152.00       | 52,380.75      | 57,520.00            | 400.00                   | 0.00                            | 57,120.00               | 5,139.25         |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 160,000.00     | 314,960.00     | 315,440.00           | 0.00                     | 0.00                            | 315,440.00              | 480.00           |
| 22020305                                                    | Printing of Non Security Documents               | 5,000.00       | 5,000.00       | 6,720.00             | 0.00                     | 0.00                            | 6,720.00                | 1,720.00         |
| 22020306                                                    | Printing of Security Documents                   | 0.00           | 5,000.00       | 6,720.00             | 0.00                     | 0.00                            | 6,720.00                | 1,720.00         |
| 22020312                                                    | Other Materials and Supplies                     | 20,000.00      | 105,000.00     | 105,060.00           | 500.00                   | 0.00                            | 104,560.00              | 60.00            |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 185,000.00     | 429,960.00     | 433,940.00           | 500.00                   | 0.00                            | 433,440.00              | 3,980.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 220,000.00     | 264,960.00     | 265,000.00           | 200.00                   | 0.00                            | 264,800.00              | 40.00            |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 0.00           | 0.00           | 2,560.00             | 0.00                     | 0.00                            | 2,560.00                | 2,560.00         |
| 22020406                                                    | Other Maintenance Services                       | 15,000.00      | 15,000.00      | 16,000.00            | 0.00                     | 0.00                            | 16,000.00               | 1,000.00         |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 235,000.00     | 279,960.00     | 283,560.00           | 200.00                   | 0.00                            | 283,360.00              | 3,600.00         |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 0.00           | 15,000.00      | 16,800.00            | 0.00                     | 0.00                            | 16,800.00               | 1,800.00         |
| 22020709                                                    | Other Consulting Services                        | 0.00           | 10,000.00      | 10,080.00            | 0.00                     | 0.00                            | 10,080.00               | 80.00            |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 0.00           | 25,000.00      | 26,880.00            | 0.00                     | 0.00                            | 26,880.00               | 1,880.00         |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 1,080,000.00   | 1,640,000.00   | 2,240,000.00         | 600,800.00               | 0.00                            | 1,639,200.00            | 600,000.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 0.00           | 20,000.00      | 22,720.00            | 0.00                     | 0.00                            | 22,720.00               | 2,720.00         |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 355,000.00     | 390,000.00     | 390,000.00           | 0.00                     | 0.00                            | 390,000.00              | 0.00             |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                  |                                                  | 1,435,000.00   | 2,050,000.00   | 2,652,720.00         | 600,800.00               | 0.00                            | 2,051,920.00            | 602,720.00       |
| 220209 - FINANCIAL CHARGES - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020901                                                    | Bank Charges (Other Than Interest)               | 11,479.50      | 17,689.00      | 17,800.00            | 1,800.00                 | 0.00                            | 16,000.00               | 111.00           |
| 220209 - FINANCIAL CHARGES - GENERAL Total                  |                                                  | 11,479.50      | 17,689.00      | 17,800.00            | 1,800.00                 | 0.00                            | 16,000.00               | 111.00           |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22021003                                                    | Publicity & Advertisements                       | 34,880.00      | 39,840.00      | 59,800.00            | 19,800.00                | 0.00                            | 40,000.00               | 19,960.00        |
| 22021006                                                    | Postages & Courier Services                      | 19,920.00      | 74,960.00      | 78,160.00            | 0.00                     | 0.00                            | 78,160.00               | 3,200.00         |
| 22021007                                                    | Welfare Packages                                 | 355,000.00     | 400,000.00     | 520,000.00           | 120,000.00               | 0.00                            | 400,000.00              | 120,000.00       |
| 22021008                                                    | Subscription to Professional Bodies              | 0.00           | 15,000.00      | 18,480.00            | 0.00                     | 0.00                            | 18,480.00               | 3,480.00         |
| 22021023                                                    | Development Plan Preparation Expenses            | 0.00           | 45,000.00      | 47,040.00            | 0.00                     | 0.00                            | 47,040.00               | 2,040.00         |
| 22021025                                                    | Other Miscellaneous Expenses                     | 0.00           | 799,960.00     | 800,000.00           | 0.00                     | 0.00                            | 800,000.00              | 40.00            |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total               |                                                  | 409,800.00     | 1,374,760.00   | 1,523,480.00         | 139,800.00               | 0.00                            | 1,383,680.00            | 148,720.00       |
| 2202 - OVERHEAD COST Total                                  |                                                  | 2,280,431.50   | 4,229,749.75   | 4,995,900.00         | 743,500.00               | 0.00                            | 4,252,400.00            | 766,150.25       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                              | Economic Description                        | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------------------------------------|---------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                            |                                             | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 2203 - LOANS AND ADVANCES                                  |                                             |                |                |                      |                          |                                 |                         |                  |
| 220301 - STAFF LOANS & ADVANCES                            |                                             |                |                |                      |                          |                                 |                         |                  |
| 22030101                                                   | Motor Cycle Advances                        | 0.00           | 0.00           | 147,840.00           | 0.00                     | 0.00                            | 147,840.00              | 147,840.00       |
| 220301 - STAFF LOANS & ADVANCES Total                      |                                             | 0.00           | 0.00           | 147,840.00           | 0.00                     | 0.00                            | 147,840.00              | 147,840.00       |
| 2203 - LOANS AND ADVANCES Total                            |                                             | 0.00           | 0.00           | 147,840.00           | 0.00                     | 0.00                            | 147,840.00              | 147,840.00       |
| 22 - OTHER RECURRENT COSTS Total                           |                                             | 2,280,431.50   | 4,229,749.75   | 5,143,740.00         | 743,500.00               | 0.00                            | 4,400,240.00            | 913,990.25       |
| 055100100100 - Ministry for Local Government Affairs Total |                                             | 73,150,624.35  | 82,923,856.80  | 97,275,140.00        | 35,415,720.00            | 0.00                            | 61,859,420.00           | 14,351,283.20    |
| 055100500100 - Local Government Staff Pension Board        |                                             |                |                |                      |                          |                                 |                         |                  |
| 21 - PERSONNEL COST                                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 2101 - SALARY                                              |                                             |                |                |                      |                          |                                 |                         |                  |
| 210101 - SALARIES AND WAGES                                |                                             |                |                |                      |                          |                                 |                         |                  |
| 21010101                                                   | Basic Salary                                | 0.00           | 0.00           | 3,338,500.00         | (11,149,920.00)          | 0.00                            | 14,488,420.00           | 3,338,500.00     |
| 21010102                                                   | Over Time Payments                          | 0.00           | 0.00           | 0.00                 | (2,580,000.00)           | 0.00                            | 2,580,000.00            | 0.00             |
| 21010103                                                   | Consolidated Revenue Fund Charge - Salaries | 16,305,364.23  | 4,256,798.01   | 12,209,880.00        | 6,189,880.00             | 0.00                            | 6,020,000.00            | 7,953,081.99     |
| 210101 - SALARIES AND WAGES Total                          |                                             | 16,305,364.23  | 4,256,798.01   | 15,548,380.00        | (7,540,040.00)           | 0.00                            | 23,088,420.00           | 11,291,581.99    |
| 2101 - SALARY Total                                        |                                             | 16,305,364.23  | 4,256,798.01   | 15,548,380.00        | (7,540,040.00)           | 0.00                            | 23,088,420.00           | 11,291,581.99    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION                  |                                             |                |                |                      |                          |                                 |                         |                  |
| 210201 - ALLOWANCES                                        |                                             |                |                |                      |                          |                                 |                         |                  |
| 21020102                                                   | Housing/Rent Allowance                      | 0.00           | 0.00           | 3,374,900.00         | 813,820.00               | 0.00                            | 2,561,080.00            | 3,374,900.00     |
| 21020103                                                   | Transport Allowance                         | 0.00           | 0.00           | 539,580.00           | (1,610,420.00)           | 0.00                            | 2,150,000.00            | 539,580.00       |
| 21020104                                                   | Meal Subsidy                                | 0.00           | 0.00           | 1,369,960.00         | 1,111,100.00             | 0.00                            | 258,860.00              | 1,369,960.00     |
| 21020105                                                   | Utility Allowance                           | 0.00           | 0.00           | 56,580.00            | (1,076,040.00)           | 0.00                            | 1,132,620.00            | 56,580.00        |
| 21020106                                                   | Entertainment Allowance                     | 0.00           | 0.00           | 3,429,620.00         | 2,879,220.00             | 0.00                            | 550,400.00              | 3,429,620.00     |
| 21020107                                                   | Leave Allowance                             | 0.00           | 0.00           | 1,882,020.00         | 677,160.00               | 0.00                            | 1,204,860.00            | 1,882,020.00     |
| 21020108                                                   | Domestic Staff Allowance                    | 0.00           | 0.00           | 8,055,220.00         | 5,740,100.00             | 0.00                            | 2,315,120.00            | 8,055,220.00     |
| 21020145                                                   | Other Allowances and Benefits               | 0.00           | 0.00           | 33,953,340.00        | 29,782,340.00            | 0.00                            | 4,171,000.00            | 33,953,340.00    |
| 210201 - ALLOWANCES Total                                  |                                             | 0.00           | 0.00           | 52,661,220.00        | 38,317,280.00            | 0.00                            | 14,343,940.00           | 52,661,220.00    |
| 2102 - ALLOWANCES AND SOCIAL CONTRIBUTION Total            |                                             | 0.00           | 0.00           | 52,661,220.00        | 38,317,280.00            | 0.00                            | 14,343,940.00           | 52,661,220.00    |
| 21 - PERSONNEL COST Total                                  |                                             | 16,305,364.23  | 4,256,798.01   | 68,209,600.00        | 30,777,240.00            | 0.00                            | 37,432,360.00           | 63,952,801.99    |
| 22 - OTHER RECURRENT COSTS                                 |                                             |                |                |                      |                          |                                 |                         |                  |
| 2202 - OVERHEAD COST                                       |                                             |                |                |                      |                          |                                 |                         |                  |
| 220201 - TRAVEL & TRANSPORT - GENERAL                      |                                             |                |                |                      |                          |                                 |                         |                  |
| 22020101                                                   | Local Travel & Transport: Training          | 2,390,918.18   | 4,447,106.37   | 4,563,200.00         | 0.00                     | 0.00                            | 4,563,200.00            | 116,093.63       |
| 22020102                                                   | Local Travel & Transport: Others            | 929,829.40     | 1,080,000.00   | 1,080,000.00         | 0.00                     | 0.00                            | 1,080,000.00            | 0.00             |
| 22020103                                                   | International Travel & Transport: Training  | 300,000.00     | 0.00           | 1,040,000.00         | 0.00                     | 0.00                            | 1,040,000.00            | 1,040,000.00     |
| 22020105                                                   | Hotel Accommodation - Local                 | 900,000.00     | 1,071,000.00   | 1,440,000.00         | 0.00                     | 0.00                            | 1,440,000.00            | 369,000.00       |
| 22020109                                                   | Per-Diem/Estacodes                          | 50,000.00      | 0.00           | 1,176,000.00         | 0.00                     | 0.00                            | 1,176,000.00            | 1,176,000.00     |
| 220201 - TRAVEL & TRANSPORT - GENERAL Total                |                                             | 4,570,747.58   | 6,598,106.37   | 9,299,200.00         | 0.00                     | 0.00                            | 9,299,200.00            | 2,701,093.63     |
| 220202 - UTILITIES - GENERAL                               |                                             |                |                |                      |                          |                                 |                         |                  |



## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                               | Economic Description                             | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------|--------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                             |                                                  | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 22020201                                                    | Electricity Charges                              | 0.00           | 250,000.00     | 1,040,000.00         | 0.00                     | 0.00                            | 1,040,000.00            | 790,000.00       |
| 22020202                                                    | Telephone Charges                                | 0.00           | 0.00           | 144,800.00           | 0.00                     | 0.00                            | 144,800.00              | 144,800.00       |
| 22020203                                                    | Internet Access Charges                          | 0.00           | 0.00           | 600,000.00           | 0.00                     | 0.00                            | 600,000.00              | 600,000.00       |
| 22020205                                                    | Water Rates                                      | 0.00           | 0.00           | 23,200.00            | 0.00                     | 0.00                            | 23,200.00               | 23,200.00        |
| 22020206                                                    | Sewerage Charges                                 | 0.00           | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 22020207                                                    | Leased Communication Lines(s)                    | 0.00           | 0.00           | 440,000.00           | 0.00                     | 0.00                            | 440,000.00              | 440,000.00       |
| 220202 - UTILITIES - GENERAL Total                          |                                                  | 0.00           | 250,000.00     | 2,448,000.00         | 0.00                     | 0.00                            | 2,448,000.00            | 2,198,000.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020301                                                    | Office Stationeries/Computer Consumables         | 2,530,000.00   | 4,361,526.50   | 4,362,800.00         | 122,800.00               | 0.00                            | 4,240,000.00            | 1,273.50         |
| 22020305                                                    | Printing of Non Security Documents               | 2,550,000.00   | 230,000.00     | 960,000.00           | 0.00                     | 0.00                            | 960,000.00              | 730,000.00       |
| 22020306                                                    | Printing of Security Documents                   | 0.00           | 80,000.00      | 336,000.00           | 0.00                     | 0.00                            | 336,000.00              | 256,000.00       |
| 22020309                                                    | UniForms & Other Clothing                        | 0.00           | 0.00           | 360,000.00           | 0.00                     | 0.00                            | 360,000.00              | 360,000.00       |
| 22020311                                                    | Food Stuff/Catering Materials Supplies           | 900,000.00     | 0.00           | 904,800.00           | 0.00                     | 0.00                            | 904,800.00              | 904,800.00       |
| 22020312                                                    | Other Materials and Supplies                     | 2,665,000.00   | 2,022,000.00   | 3,316,000.00         | 0.00                     | 0.00                            | 3,316,000.00            | 1,294,000.00     |
| 220203 - MATERIALS & SUPPLIES - GENERAL Total               |                                                  | 8,645,000.00   | 6,693,526.50   | 10,239,600.00        | 122,800.00               | 0.00                            | 10,116,800.00           | 3,546,073.50     |
| 220204 - MAINTENANCE SERVICES - GENERAL                     |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020401                                                    | Maintenance of Motor Vehicle/Transport Equipment | 1,792,552.80   | 3,544,658.80   | 3,590,400.00         | 0.00                     | 0.00                            | 3,590,400.00            | 45,741.20        |
| 22020402                                                    | Maintenance of Office Furniture                  | 810,471.94     | 6,470,000.00   | 7,247,200.00         | 5,000,000.00             | 0.00                            | 2,247,200.00            | 777,200.00       |
| 22020403                                                    | Maintenance of Office Building/Residential Qtrs  | 465,000.00     | 662,000.00     | 914,000.00           | 316,400.00               | 0.00                            | 597,600.00              | 252,000.00       |
| 22020404                                                    | Maintenance of Office/IT Equipments              | 645,000.00     | 830,000.00     | 904,800.00           | 0.00                     | 0.00                            | 904,800.00              | 74,800.00        |
| 22020405                                                    | Maintenance of Plants/Generators                 | 0.00           | 630,000.00     | 1,017,600.00         | 0.00                     | 0.00                            | 1,017,600.00            | 387,600.00       |
| 22020406                                                    | Other Maintenance Services                       | 2,212,884.33   | 1,945,000.00   | 1,958,400.00         | 0.00                     | 0.00                            | 1,958,400.00            | 13,400.00        |
| 220204 - MAINTENANCE SERVICES - GENERAL Total               |                                                  | 5,925,909.07   | 14,081,658.80  | 15,632,400.00        | 5,316,400.00             | 0.00                            | 10,316,000.00           | 1,550,741.20     |
| 220205 - TRAINING - GENERAL                                 |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020501                                                    | Local Training                                   | 1,097,000.00   | 1,193,000.00   | 2,601,600.00         | 0.00                     | 0.00                            | 2,601,600.00            | 1,408,600.00     |
| 22020502                                                    | International Training                           | 0.00           | 0.00           | 165,600.00           | 0.00                     | 0.00                            | 165,600.00              | 165,600.00       |
| 220205 - TRAINING - GENERAL Total                           |                                                  | 1,097,000.00   | 1,193,000.00   | 2,767,200.00         | 0.00                     | 0.00                            | 2,767,200.00            | 1,574,200.00     |
| 220206 - OTHER SERVICES - GENERAL                           |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020601                                                    | Security Services                                | 100,000.00     | 640,000.00     | 640,500.00           | 45,300.00                | 0.00                            | 595,200.00              | 500.00           |
| 22020603                                                    | Residential Rent                                 | 1,710,000.00   | 1,080,000.00   | 1,085,600.00         | 0.00                     | 0.00                            | 1,085,600.00            | 5,600.00         |
| 22020605                                                    | Cleaning & Fumigation Services                   | 10,000.00      | 0.00           | 200,000.00           | 0.00                     | 0.00                            | 200,000.00              | 200,000.00       |
| 220206 - OTHER SERVICES - GENERAL Total                     |                                                  | 1,820,000.00   | 1,720,000.00   | 1,926,100.00         | 45,300.00                | 0.00                            | 1,880,800.00            | 206,100.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL       |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020701                                                    | Financial Consulting                             | 445,000.00     | 300,000.00     | 2,247,200.00         | 0.00                     | 0.00                            | 2,247,200.00            | 1,947,200.00     |
| 22020702                                                    | InFormation Technology/Statistical Consulting    | 100,000.00     | 0.00           | 181,600.00           | 0.00                     | 0.00                            | 181,600.00              | 181,600.00       |
| 22020703                                                    | Legal Services                                   | 0.00           | 30,000.00      | 181,600.00           | 0.00                     | 0.00                            | 181,600.00              | 151,600.00       |
| 22020704                                                    | Engineering Services                             | 0.00           | 0.00           | 272,000.00           | 0.00                     | 0.00                            | 272,000.00              | 272,000.00       |
| 22020705                                                    | Architectural Services                           | 0.00           | 0.00           | 144,800.00           | 0.00                     | 0.00                            | 144,800.00              | 144,800.00       |
| 220207 - CONSULTING & PROFESSIONAL SERVICES - GENERAL Total |                                                  | 545,000.00     | 330,000.00     | 3,027,200.00         | 0.00                     | 0.00                            | 3,027,200.00            | 2,697,200.00     |
| 220208 - FUEL & LUBRICANTS - GENERAL                        |                                                  |                |                |                      |                          |                                 |                         |                  |
| 22020801                                                    | Motor Vehicle Fuel Cost                          | 1,092,723.06   | 1,118,195.00   | 2,061,600.00         | 0.00                     | 0.00                            | 2,061,600.00            | 943,405.00       |
| 22020802                                                    | Other Transport Equipment Fuel Cost              | 205,000.00     | 515,000.00     | 520,000.00           | 0.00                     | 0.00                            | 520,000.00              | 5,000.00         |
| 22020803                                                    | Plant/Generator Fuel Cost                        | 650,000.00     | 850,000.00     | 2,800,000.00         | 0.00                     | 0.00                            | 2,800,000.00            | 1,950,000.00     |
| 22020806                                                    | Cooking Gas/Fuel Cost                            | 345,000.00     | 0.00           | 314,400.00           | 0.00                     | 0.00                            | 314,400.00              | 314,400.00       |

## SCHEDULE OF DETAIL RECURRENT EXPENDITURE

| Economic Code                                              | Economic Description                  | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024  |
|------------------------------------------------------------|---------------------------------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|-------------------|
|                                                            |                                       | <b>₦</b>          | <b>₦</b>           | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>          |
| 220208 - FUEL & LUBRICANTS - GENERAL Total                 |                                       | 2,292,723.06      | 2,483,195.00       | 5,696,000.00         | 0.00                     | 0.00                            | 5,696,000.00            | 3,212,805.00      |
| 220209 - FINANCIAL CHARGES - GENERAL                       |                                       |                   |                    |                      |                          |                                 |                         |                   |
| 22020901                                                   | Bank Charges (Other Than Interest)    | 83,027.40         | 197,389.01         | 223,440.00           | 0.00                     | 0.00                            | 223,440.00              | 26,050.99         |
| 220209 - FINANCIAL CHARGES - GENERAL Total                 |                                       | 83,027.40         | 197,389.01         | 223,440.00           | 0.00                     | 0.00                            | 223,440.00              | 26,050.99         |
| 220210 - MISCELLANEOUS EXPENSES GENERAL                    |                                       |                   |                    |                      |                          |                                 |                         |                   |
| 22021001                                                   | Refreshment & Meals                   | 951,000.00        | 1,720,000.00       | 3,240,000.00         | 951,120.00               | 0.00                            | 2,288,880.00            | 1,520,000.00      |
| 22021002                                                   | Honorarium & Sitting Allowance        | 1,045,136.26      | 4,116,355.90       | 4,240,000.00         | 0.00                     | 0.00                            | 4,240,000.00            | 123,644.10        |
| 22021003                                                   | Publicity & Advertisements            | 30,000.00         | 80,000.00          | 1,415,200.00         | 0.00                     | 0.00                            | 1,415,200.00            | 1,335,200.00      |
| 22021004                                                   | Medical Expenses-Local                | 1,365,000.00      | 410,000.00         | 1,194,400.00         | 0.00                     | 0.00                            | 1,194,400.00            | 784,400.00        |
| 22021006                                                   | Postages & Courier Services           | 120,000.00        | 0.00               | 996,000.00           | 0.00                     | 0.00                            | 996,000.00              | 996,000.00        |
| 22021007                                                   | Welfare Packages                      | 10,000.00         | 2,100,000.00       | 2,600,000.00         | 0.00                     | 0.00                            | 2,600,000.00            | 500,000.00        |
| 22021008                                                   | Subscription to Professional Bodies   | 0.00              | 0.00               | 1,040,000.00         | 0.00                     | 0.00                            | 1,040,000.00            | 1,040,000.00      |
| 22021009                                                   | Sporting Activities                   | 0.00              | 0.00               | 80,800.00            | 0.00                     | 0.00                            | 80,800.00               | 80,800.00         |
| 22021019                                                   | Medical Expenses-International        | 0.00              | 0.00               | 398,400.00           | 0.00                     | 0.00                            | 398,400.00              | 398,400.00        |
| 22021023                                                   | Development Plan Preparation Expenses | 1,300,000.00      | 0.00               | 445,600.00           | (800,000.00)             | 0.00                            | 1,245,600.00            | 445,600.00        |
| 22021025                                                   | Other Miscellaneous Expenses          | 2,187,552.80      | 5,494,297.04       | 5,982,080.00         | (3,500,000.00)           | 0.00                            | 9,482,080.00            | 487,782.96        |
| 220210 - MISCELLANEOUS EXPENSES GENERAL Total              |                                       | 7,008,689.06      | 13,920,652.94      | 21,632,480.00        | (3,348,880.00)           | 0.00                            | 24,981,360.00           | 7,711,827.06      |
| 2202 - OVERHEAD COST Total                                 |                                       | 31,988,096.17     | 47,467,528.62      | 72,891,620.00        | 2,135,620.00             | 0.00                            | 70,756,000.00           | 25,424,091.38     |
| 22 - OTHER RECURRENT COSTS Total                           |                                       | 31,988,096.17     | 47,467,528.62      | 72,891,620.00        | 2,135,620.00             | 0.00                            | 70,756,000.00           | 25,424,091.38     |
| 055100500100 - Local Government Staff Pension Board Total  |                                       | 48,293,460.40     | 51,724,326.63      | 141,101,220.00       | 32,912,860.00            | 0.00                            | 108,188,360.00          | 89,376,893.37     |
| 055100000000 - Ministry for Local Government Affairs Total |                                       | 121,444,084.74    | 134,648,183.43     | 238,376,360.00       | 68,328,580.00            | 0.00                            | 170,047,780.00          | 103,728,176.57    |
| 05 - Social Sector Total                                   |                                       | 26,089,275,159.92 | 32,482,458,946.84  | 39,567,026,060.00    | 7,704,501,300.00         | 0.00                            | 31,862,524,760.00       | 7,084,567,113.16  |
| Grand Total                                                |                                       | 83,857,591,928.89 | 128,933,033,168.19 | 155,730,775,526.00   | 44,351,189,400.00        | 0.00                            | 111,379,586,126.00      | 26,797,742,357.81 |

# Schedule of Capital Expenditure

## CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                           | Organisation Name                                   | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------------------------|-----------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                             |                                                     | ₦                | ₦                | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| <b>01 - Administration Sector</b>                                           |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| <b>011100000000 - Governor's Office</b>                                     |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 011100100100                                                                | Office of the Governor                              | 0.00             | 0.00             | 0.00                 | (300,000,000.00)         | 0.00                            | 300,000,000.00          | 0.00             |
| 011100100200                                                                | Office of the Deputy Governor                       | 0.00             | 0.00             | 0.00                 | (2,500,000,000.00)       | 0.00                            | 2,500,000,000.00        | 0.00             |
| 011100500100                                                                | Sustainable Development Goals (Former MDG's Office) | 0.00             | 621,459,724.46   | 621,459,725.00       | 296,459,725.00           | 0.00                            | 325,000,000.00          | 0.54             |
| 011100800100                                                                | Adamawa State Emergency Management Agency (ADSEMA)  | 80,016,075.00    | 183,130,498.60   | 183,273,299.00       | (81,120,101.00)          | 0.00                            | 264,393,400.00          | 142,800.40       |
| 011101000100                                                                | Bureau for Public Procurement                       | 137,570,004.00   | 18,093,800.00    | 25,000,000.00        | (175,000,000.00)         | 0.00                            | 200,000,000.00          | 6,906,200.00     |
| 011101800100                                                                | Security and Special Services Department            | 0.00             | 85,000.00        | 10,865,500.00        | (389,134,800.00)         | 0.00                            | 400,000,300.00          | 10,780,500.00    |
| 011110100100                                                                | Community and Social Development Agency             | 328,827,340.00   | 374,250,432.63   | 440,401,000.00       | (659,599,000.00)         | 0.00                            | 1,100,000,000.00        | 66,150,567.37    |
| 011110300100                                                                | Boundary Commission                                 | 8,065,000.00     | 6,828,957.00     | 6,897,300.00         | (113,102,700.00)         | 0.00                            | 120,000,000.00          | 68,343.00        |
| 011118500100                                                                | Department of Chieftaincy Affairs                   | 13,450,000.00    | 0.00             | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| <b>011100000000 - Governor's Office Total</b>                               |                                                     | 567,928,419.00   | 1,203,848,412.69 | 1,287,896,824.00     | (3,951,496,876.00)       | 0.00                            | 5,239,393,700.00        | 84,048,411.31    |
| <b>011200000000 - Adamawa State House of Assembly</b>                       |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 011200400100                                                                | House of Assembly Service Commission                | 0.00             | 0.00             | 0.00                 | (494,720,000.00)         | 0.00                            | 494,720,000.00          | 0.00             |
| <b>011200000000 - Adamawa State House of Assembly Total</b>                 |                                                     | 0.00             | 0.00             | 0.00                 | (494,720,000.00)         | 0.00                            | 494,720,000.00          | 0.00             |
| <b>012300000000 - Ministry of Information and Strategy</b>                  |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 012300100100                                                                | Ministry of Information and Strategy                | 18,143,026.00    | 34,645,767.56    | 60,484,600.00        | (51,000,000.00)          | 0.00                            | 111,484,600.00          | 25,838,832.44    |
| 012300300100                                                                | Adamawa Television Corporation                      | 0.00             | 0.00             | 157,000,000.00       | (333,000,000.00)         | 0.00                            | 490,000,000.00          | 157,000,000.00   |
| 012300400100                                                                | Adamawa Broadcasting Corporation                    | 0.00             | 1,842,875,000.00 | 1,846,303,400.00     | (863,736,600.00)         | 0.00                            | 2,710,040,000.00        | 3,428,400.00     |
| 012301300100                                                                | Government Printing Press                           | 0.00             | 4,140,484.15     | 34,800,000.00        | (20,200,000.00)          | 0.00                            | 55,000,000.00           | 30,659,515.85    |
| 012305500100                                                                | Adamawa Press Limited                               | 0.00             | 0.00             | 0.00                 | (80,000,000.00)          | 0.00                            | 80,000,000.00           | 0.00             |
| <b>012300000000 - Ministry of Information and Strategy Total</b>            |                                                     | 18,143,026.00    | 1,881,661,251.71 | 2,098,588,000.00     | (1,347,936,600.00)       | 0.00                            | 3,446,524,600.00        | 216,926,748.29   |
| <b>012500000000 - Office of the Head of Service</b>                         |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 012500700100                                                                | Adamawa State Staff Pension Board                   | 0.00             | 0.00             | 0.00                 | (10,704,300.00)          | 0.00                            | 10,704,300.00           | 0.00             |
| 012500800100                                                                | Department of Labour and Productivity               | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| <b>012500000000 - Office of the Head of Service Total</b>                   |                                                     | 0.00             | 0.00             | 0.00                 | (20,704,300.00)          | 0.00                            | 20,704,300.00           | 0.00             |
| <b>014000000000 - Office of the State Auditor General</b>                   |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 014000200100                                                                | Office of the Auditor General for Local Government  | 0.00             | 0.00             | 0.00                 | (13,986,100.00)          | 0.00                            | 13,986,100.00           | 0.00             |
| <b>014000000000 - Office of the State Auditor General Total</b>             |                                                     | 0.00             | 0.00             | 0.00                 | (13,986,100.00)          | 0.00                            | 13,986,100.00           | 0.00             |
| <b>014700000000 - Civil Service Commission (CSC)</b>                        |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 014700100100                                                                | Civil Service Commission                            | 0.00             | 0.00             | 0.00                 | (30,506,800.00)          | 0.00                            | 30,506,800.00           | 0.00             |
| <b>014700000000 - Civil Service Commission (CSC) Total</b>                  |                                                     | 0.00             | 0.00             | 0.00                 | (30,506,800.00)          | 0.00                            | 30,506,800.00           | 0.00             |
| <b>014800000000 - Adamawa State Independence Electoral Commission</b>       |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 014800100100                                                                | Adamawa State Independence Electoral Commission     | 0.00             | 675,738,231.94   | 680,965,700.00       | (772,034,300.00)         | 0.00                            | 1,453,000,000.00        | 5,227,468.06     |
| <b>014800000000 - Adamawa State Independence Electoral Commission Total</b> |                                                     | 0.00             | 675,738,231.94   | 680,965,700.00       | (772,034,300.00)         | 0.00                            | 1,453,000,000.00        | 5,227,468.06     |
| <b>014900000000 - Local Government Service Commission</b>                   |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 014900100100                                                                | Local Government Service Commission                 | 0.00             | 0.00             | 0.00                 | (21,000,000.00)          | 0.00                            | 21,000,000.00           | 0.00             |
| <b>014900000000 - Local Government Service Commission Total</b>             |                                                     | 0.00             | 0.00             | 0.00                 | (21,000,000.00)          | 0.00                            | 21,000,000.00           | 0.00             |
| <b>016100000000 - Office of the Secretary to the State Government</b>       |                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 016100100100                                                                | Office of the Secretary to the State Government     | 52,973,133.00    | 2,130,674,351.33 | 2,198,734,800.00     | (2,931,265,200.00)       | 250,000,000.00                  | 4,880,000,000.00        | 68,060,448.67    |
| 016102100100                                                                | Poverty Alleviation Agency                          | 1,833,452,271.00 | 5,071,046,656.25 | 5,177,294,925.00     | 2,521,294,925.00         | 0.00                            | 2,656,000,000.00        | 106,248,268.75   |

## CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code | Organisation Name                                                | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------|------------------------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                   |                                                                  | N                 | N                 | N                    | N                        | N                               | N                       | N                |
| 016105200100      | NEPAD/APRM                                                       | 5,036,676.00      | 59,270,700.00     | 59,709,000.00        | (2,240,291,000.00)       | 0.00                            | 2,300,000,000.00        | 438,300.00       |
| 016105400100      | Adamawa State Information Technology Development Agency (ASITDA) | 0.00              | 0.00              | 0.00                 | (2,500,000,000.00)       | 0.00                            | 2,500,000,000.00        | 0.00             |
| 016100000000      | Office of the Secretary to the State Government Total            | 1,891,462,080.00  | 7,260,991,707.58  | 7,435,738,725.00     | (5,150,261,275.00)       | 250,000,000.00                  | 12,336,000,000.00       | 174,747,017.42   |
| 016300000000      | Ministry for Special Duties                                      |                   |                   |                      |                          |                                 |                         |                  |
| 016300100100      | Ministry for Special Duties                                      | 0.00              | 0.00              | 0.00                 | (26,341,000.00)          | 0.00                            | 26,341,000.00           | 0.00             |
| 016300000000      | Ministry for Special Duties Total                                | 0.00              | 0.00              | 0.00                 | (26,341,000.00)          | 0.00                            | 26,341,000.00           | 0.00             |
| 01                | Administration Sector Total                                      | 2,477,533,525.00  | 11,022,239,603.92 | 11,503,189,249.00    | (11,828,987,251.00)      | 250,000,000.00                  | 23,082,176,500.00       | 480,949,645.08   |
| 02                | Economic Sector                                                  |                   |                   |                      |                          |                                 |                         |                  |
| 021500000000      | Ministry of Agriculture                                          |                   |                   |                      |                          |                                 |                         |                  |
| 021500100100      | Ministry of Agriculture                                          | 58,855,033.00     | 3,360,822,723.43  | 3,381,094,160.00     | (5,725,752,020.00)       | 7,451,595,280.00                | 1,655,250,900.00        | 20,271,436.57    |
| 021510200100      | Adamawa ADP                                                      | 0.00              | 0.00              | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 021510300100      | Adamawa Agricultural Mechanization Authority                     | 0.00              | 0.00              | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 021500000000      | Ministry of Agriculture Total                                    | 58,855,033.00     | 3,360,822,723.43  | 3,381,094,160.00     | (5,925,752,020.00)       | 7,451,595,280.00                | 1,855,250,900.00        | 20,271,436.57    |
| 022000000000      | Ministry of Finance                                              |                   |                   |                      |                          |                                 |                         |                  |
| 022000100100      | Ministry of Finance                                              | 5,539,396,784.00  | 6,696,671,909.45  | 6,746,672,000.00     | 680,372,000.00           | 0.00                            | 6,066,300,000.00        | 50,000,090.55    |
| 022000700100      | Office of the Accountant General                                 | 0.00              | 145,363,100.02    | 146,815,581.00       | (23,547,519.00)          | 0.00                            | 170,363,100.00          | 1,452,480.98     |
| 022000800100      | Board of Internal Revenue                                        | 9,027,443.00      | 0.00              | 0.00                 | (142,000,000.00)         | 0.00                            | 142,000,000.00          | 0.00             |
| 022000000000      | Ministry of Finance Total                                        | 5,548,424,227.00  | 6,842,035,009.47  | 6,893,487,581.00     | 514,824,481.00           | 0.00                            | 6,378,663,100.00        | 51,452,571.53    |
| 022200000000      | Ministry of Commerce, Trade and Industries                       |                   |                   |                      |                          |                                 |                         |                  |
| 022200100100      | Ministry of Commerce                                             | 0.00              | 9,606,109,838.89  | 9,634,635,900.00     | 934,635,900.00           | 7,000,000,000.00                | 1,700,000,000.00        | 28,526,061.11    |
| 022200000000      | Ministry of Commerce, Trade and Industries Total                 | 0.00              | 9,606,109,838.89  | 9,634,635,900.00     | 934,635,900.00           | 7,000,000,000.00                | 1,700,000,000.00        | 28,526,061.11    |
| 022900000000      | Ministry of Transportation                                       |                   |                   |                      |                          |                                 |                         |                  |
| 022900100100      | Ministry of Transportation                                       | 18,049,225.00     | 0.00              | 0.00                 | (241,000,000.00)         | 0.00                            | 241,000,000.00          | 0.00             |
| 022900000000      | Ministry of Transportation Total                                 | 18,049,225.00     | 0.00              | 0.00                 | (241,000,000.00)         | 0.00                            | 241,000,000.00          | 0.00             |
| 023300000000      | Ministry of Mineral Resources Development                        |                   |                   |                      |                          |                                 |                         |                  |
| 023300100100      | Ministry of Mineral Resources Development                        | 0.00              | 0.00              | 0.00                 | (47,675,000.00)          | 0.00                            | 47,675,000.00           | 0.00             |
| 023305200100      | Adamawa State Mining Company                                     | 12,824,408.00     | 7,793,700.00      | 7,793,810.00         | (364,206,190.00)         | 0.00                            | 372,000,000.00          | 110.00           |
| 023300000000      | Ministry of Mineral Resources Development Total                  | 12,824,408.00     | 7,793,700.00      | 7,793,810.00         | (411,881,190.00)         | 0.00                            | 419,675,000.00          | 110.00           |
| 023400000000      | Ministry of Works and Energy Development                         |                   |                   |                      |                          |                                 |                         |                  |
| 023400100100      | Ministry of Works and Energy Development                         | 30,368,814,830.10 | 57,892,177,914.49 | 58,588,118,530.00    | 3,718,118,530.00         | 29,335,000,000.00               | 25,535,000,000.00       | 695,940,615.51   |
| 023400400100      | Adamawa State Road Maintenance Agency                            | 0.00              | 0.00              | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 023400000000      | Ministry of Works and Energy Development Total                   | 30,368,814,830.10 | 57,892,177,914.49 | 58,588,118,530.00    | 3,668,118,530.00         | 29,335,000,000.00               | 25,585,000,000.00       | 695,940,615.51   |
| 023600000000      | Ministry of Culture and Tourism                                  |                   |                   |                      |                          |                                 |                         |                  |
| 023600100100      | Ministry of Culture and Tourism                                  | 0.00              | 0.00              | 135,000,000.00       | (135,000,000.00)         | 0.00                            | 270,000,000.00          | 135,000,000.00   |
| 023600300100      | Adamawa State Agency for Museum and Monuments                    | 600,000.00        | 0.00              | 0.00                 | (60,000,000.00)          | 0.00                            | 60,000,000.00           | 0.00             |
| 023600400100      | Arts Council                                                     | 0.00              | 0.00              | 50,000,000.00        | (230,000,000.00)         | 0.00                            | 280,000,000.00          | 50,000,000.00    |
| 023605200100      | Hotel and Tourism Board                                          | 0.00              | 0.00              | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 023600000000      | Ministry of Culture and Tourism Total                            | 600,000.00        | 0.00              | 185,000,000.00       | (455,000,000.00)         | 0.00                            | 640,000,000.00          | 185,000,000.00   |
| 023800000000      | Ministry of Budget and Economic Planning                         |                   |                   |                      |                          |                                 |                         |                  |

## CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                             | Organisation Name                                            | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                               |                                                              | N                 | N                 | N                    | N                        | N                               | N                       | N                |
| 023800100100                                                                  | Ministry of Budget and Economic Planning                     | 0.00              | 2,490,000.00      | 80,000,000.00        | (1,667,000,000.00)       | 0.00                            | 1,747,000,000.00        | 77,510,000.00    |
| 023800200100                                                                  | Adamawa State Planning Commission                            | 34,003,840.00     | 79,370,000.00     | 127,643,700.00       | (649,356,300.00)         | 0.00                            | 777,000,000.00          | 48,273,700.00    |
| 023800400100                                                                  | Adamawa State Bureau of Statistics                           | 10,764,298.00     | 11,599,240.00     | 11,615,300.00        | (137,684,700.00)         | 0.00                            | 149,300,000.00          | 16,060.00        |
| 023800000000 - Ministry of Budget and Economic Planning Total                 |                                                              | 44,768,138.00     | 93,459,240.00     | 219,259,000.00       | (2,454,041,000.00)       | 0.00                            | 2,673,300,000.00        | 125,799,760.00   |
| 025000000000 - Fiscal Responsibility Commission                               |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 025000100100                                                                  | Fiscal Responsibility Commission                             | 0.00              | 8,500,000.00      | 32,436,400.00        | 585,000.00               | 0.00                            | 31,851,400.00           | 23,936,400.00    |
| 025000000000 - Fiscal Responsibility Commission Total                         |                                                              | 0.00              | 8,500,000.00      | 32,436,400.00        | 585,000.00               | 0.00                            | 31,851,400.00           | 23,936,400.00    |
| 025200000000 - Ministry of Water Resources                                    |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 025200100100                                                                  | Ministry of Water Resources                                  | 91,557,951.00     | 809,085,027.90    | 813,676,000.00       | (359,828,900.00)         | 0.00                            | 1,173,504,900.00        | 4,590,972.10     |
| 025210200100                                                                  | Adamawa State Water Board                                    | 13,180,094.00     | 122,740,767.00    | 156,461,500.00       | (93,538,500.00)          | 0.00                            | 250,000,000.00          | 33,720,733.00    |
| 025210300100                                                                  | Rural Water Supply & Environmental Sanitation Agency (RWESA) | 0.00              | 12,244,957.19     | 12,367,500.00        | (157,632,700.00)         | 0.00                            | 170,000,200.00          | 122,542.81       |
| 025210400100                                                                  | Small Towns Water Supply Agency                              | 24,817,900.00     | 34,504,302.38     | 35,000,000.00        | (65,000,000.00)          | 0.00                            | 100,000,000.00          | 495,697.62       |
| 025200000000 - Ministry of Water Resources Total                              |                                                              | 129,555,945.00    | 978,575,054.47    | 1,017,505,000.00     | (676,000,100.00)         | 0.00                            | 1,693,505,100.00        | 38,929,945.53    |
| 025300000000 - Ministry of Housing and Urban Development                      |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 025300100100                                                                  | Ministry of Housing and Urban Development                    | 1,689,310,274.00  | 4,419,617,443.10  | 5,420,799,180.00     | (1,723,676,020.00)       | 1,720,000,000.00                | 5,424,475,200.00        | 1,001,181,736.90 |
| 025305300100                                                                  | Adamawa State Urban Planning & Development Authority         | 0.00              | 0.00              | 0.00                 | (200,000,000.00)         | 0.00                            | 200,000,000.00          | 0.00             |
| 025300000000 - Ministry of Housing and Urban Development Total                |                                                              | 1,689,310,274.00  | 4,419,617,443.10  | 5,420,799,180.00     | (1,923,676,020.00)       | 1,720,000,000.00                | 5,624,475,200.00        | 1,001,181,736.90 |
| 025400000000 - Ministry of Rural Infrastructure & Community Development       |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 025400100100                                                                  | Ministry of Rural Infrastructure & Community Development     | 1,564,039,382.00  | 2,028,987,009.79  | 2,717,980,360.00     | (872,810,540.00)         | 0.00                            | 3,590,790,900.00        | 688,993,350.21   |
| 025400200100                                                                  | Rural Access and Mobility Project                            | 0.00              | 353,919,475.06    | 357,458,700.00       | (142,541,300.00)         | 0.00                            | 500,000,000.00          | 3,539,224.94     |
| 025400000000 - Ministry of Rural Infrastructure & Community Development Total |                                                              | 1,564,039,382.00  | 2,382,906,484.85  | 3,075,439,060.00     | (1,015,351,840.00)       | 0.00                            | 4,090,790,900.00        | 692,532,575.15   |
| 026000000000 - Ministry of Lands and Survey                                   |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 026000100100                                                                  | Ministry of Lands and Survey                                 | 171,297,577.00    | 606,824,048.47    | 670,000,000.00       | (47,076,300.00)          | 0.00                            | 717,076,300.00          | 63,175,951.53    |
| 026000200100                                                                  | Office of the Surveyor General                               | 63,985,849.00     | 3,300,500.00      | 10,000,000.00        | (140,000,000.00)         | 0.00                            | 150,000,000.00          | 6,699,500.00     |
| 026000000000 - Ministry of Lands and Survey Total                             |                                                              | 235,283,426.00    | 610,124,548.47    | 680,000,000.00       | (187,076,300.00)         | 0.00                            | 867,076,300.00          | 69,875,451.53    |
| 026500000000 - Ministry of Livestock & Aquaculture Development                |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 026500100100                                                                  | Ministry of Livestock & Aquaculture Development              | 63,736,725.00     | 61,355,261.25     | 70,593,700.00        | (65,131,000.00)          | 0.00                            | 135,724,700.00          | 9,238,438.75     |
| 026500000000 - Ministry of Livestock & Aquaculture Development Total          |                                                              | 63,736,725.00     | 61,355,261.25     | 70,593,700.00        | (65,131,000.00)          | 0.00                            | 135,724,700.00          | 9,238,438.75     |
| 026600000000 - Ministry of Entrepreneurship Development                       |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 026600100100                                                                  | Ministry of Entrepreneurship Development                     | 2,545,000.00      | 43,954,720.75     | 44,394,400.00        | (352,805,200.00)         | 0.00                            | 397,199,600.00          | 439,679.25       |
| 026600000000 - Ministry of Entrepreneurship Development Total                 |                                                              | 2,545,000.00      | 43,954,720.75     | 44,394,400.00        | (352,805,200.00)         | 0.00                            | 397,199,600.00          | 439,679.25       |
| 02 - Economic Sector Total                                                    |                                                              | 39,736,806,613.10 | 86,307,431,939.17 | 89,250,556,721.00    | (8,589,550,759.00)       | 45,506,595,280.00               | 52,333,512,200.00       | 2,943,124,781.83 |
| 03 - Law and Justice Sector                                                   |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 031800000000 - Adamawa State Judicial Service Commission                      |                                                              |                   |                   |                      |                          |                                 |                         |                  |
| 031801100100                                                                  | Adamawa State Judicial Service Commission                    | 0.00              | 0.00              | 0.00                 | (74,750,000.00)          | 0.00                            | 74,750,000.00           | 0.00             |
| 031805100100                                                                  | High Court of Justice                                        | 100,000.00        | 0.00              | 0.00                 | (120,020,000.00)         | 0.00                            | 120,020,000.00          | 0.00             |
| 031805200100                                                                  | Customary Court of Appeal                                    | 0.00              | 0.00              | 0.00                 | (90,000,000.00)          | 0.00                            | 90,000,000.00           | 0.00             |
| 031805300100                                                                  | Sharia Court of Appeal                                       | 0.00              | 0.00              | 0.00                 | (88,425,800.00)          | 0.00                            | 88,425,800.00           | 0.00             |
| 031805500100                                                                  | Area Courts                                                  | 0.00              | 0.00              | 0.00                 | (100,000,100.00)         | 0.00                            | 100,000,100.00          | 0.00             |
| 031800000000 - Adamawa State Judicial Service Commission Total                |                                                              | 100,000.00        | 0.00              | 0.00                 | (473,195,900.00)         | 0.00                            | 473,195,900.00          | 0.00             |

## CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                              | Organisation Name                                                          | Actual<br>2023   | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                |                                                                            | N                | N                 | N                    | N                        | N                               | N                       | N                |
| 032600000000 - Ministry of Justice                                             |                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 032600100100                                                                   | Ministry of Justice                                                        | 0.00             | 1,699,860,175.71  | 1,700,000,000.00     | (405,400,000.00)         | 0.00                            | 2,105,400,000.00        | 139,824.29       |
| 032600000000 - Ministry of Justice Total                                       |                                                                            | 0.00             | 1,699,860,175.71  | 1,700,000,000.00     | (405,400,000.00)         | 0.00                            | 2,105,400,000.00        | 139,824.29       |
| 03 - Law and Justice Sector Total                                              |                                                                            | 100,000.00       | 1,699,860,175.71  | 1,700,000,000.00     | (878,595,900.00)         | 0.00                            | 2,578,595,900.00        | 139,824.29       |
| 05 - Social Sector                                                             |                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 051300000000 - Ministry of Youth & Sports Development                          |                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 051300100100                                                                   | Ministry of Youth and Sports Development                                   | 38,740,479.00    | 4,192,553,484.05  | 4,194,479,100.00     | (409,812,300.00)         | 0.00                            | 4,604,291,400.00        | 1,925,615.95     |
| 051305100100                                                                   | Sports Council                                                             | 0.00             | 0.00              | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 051300000000 - Ministry of Youth & Sports Development Total                    |                                                                            | 38,740,479.00    | 4,192,553,484.05  | 4,194,479,100.00     | (429,812,300.00)         | 0.00                            | 4,624,291,400.00        | 1,925,615.95     |
| 051400000000 - Ministry of Women Affairs                                       |                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 051400100100                                                                   | Ministry of Women Affairs                                                  | 3,000,000.00     | 15,950,500.00     | 21,176,700.00        | (3,955,623,300.00)       | 3,600,000,000.00                | 376,800,000.00          | 5,226,200.00     |
| 051400000000 - Ministry of Women Affairs Total                                 |                                                                            | 3,000,000.00     | 15,950,500.00     | 21,176,700.00        | (3,955,623,300.00)       | 3,600,000,000.00                | 376,800,000.00          | 5,226,200.00     |
| 051700000000 - Ministry of Education and Human Capital Development             |                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 051700100100                                                                   | Ministry of Education and Human Capital Development                        | 4,542,745,247.00 | 11,258,370,555.56 | 11,469,837,500.00    | (10,033,162,600.00)      | 5,900,000,000.00                | 15,603,000,100.00       | 211,466,944.44   |
| 051700300100                                                                   | Adamawa State Universal Basic Education Board                              | 0.00             | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 051700400100                                                                   | College of Legal Studies Yola                                              | 0.00             | 0.00              | 0.00                 | (465,000,100.00)         | 0.00                            | 465,000,100.00          | 0.00             |
| 051700500100                                                                   | College of Agriculture Ganye                                               | 0.00             | 0.00              | 0.00                 | (1,005,000,000.00)       | 0.00                            | 1,005,000,000.00        | 0.00             |
| 051700800100                                                                   | Adamawa State Library Board                                                | 0.00             | 0.00              | 0.00                 | (200,000,000.00)         | 0.00                            | 200,000,000.00          | 0.00             |
| 051700900100                                                                   | Adamawa State Mass Education Board (ADSMEB)                                | 0.00             | 19,400,000.00     | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 600,000.00       |
| 051701800100                                                                   | Adamawa State Polytechnic Yola                                             | 0.00             | 0.00              | 50,000,000.00        | (700,000,000.00)         | 0.00                            | 750,000,000.00          | 50,000,000.00    |
| 051701900100                                                                   | College of Education Hong                                                  | 0.00             | 0.00              | 150,000,000.00       | 0.00                     | 0.00                            | 150,000,000.00          | 150,000,000.00   |
| 051702100100                                                                   | Adamawa State University Mubi                                              | 1,493,244,265.64 | 0.00              | 0.00                 | (3,000,000,000.00)       | 0.00                            | 3,000,000,000.00        | 0.00             |
| 051702200100                                                                   | Adamawa State Scholarship Trust Fund                                       | 749,411,394.00   | 955,274,241.88    | 1,128,120,800.00     | 313,120,800.00           | 0.00                            | 815,000,000.00          | 172,846,558.12   |
| 051702300100                                                                   | College of Nursing & Midwifery Yola                                        | 95,000,000.00    | 44,409,724.00     | 270,522,700.00       | (229,477,300.00)         | 0.00                            | 500,000,000.00          | 226,112,976.00   |
| 051702400100                                                                   | College of Health Technology Michika                                       | 0.00             | 516,198,490.16    | 976,832,700.00       | (23,167,300.00)          | 0.00                            | 1,000,000,000.00        | 460,634,209.84   |
| 051705100100                                                                   | Post Primary Schools Mgt Board                                             | 0.00             | 0.00              | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | 50,000,000.00    |
| 051706400100                                                                   | Education Resource Centre                                                  | 0.00             | 0.00              | 100,000,000.00       | 0.00                     | 0.00                            | 100,000,000.00          | 100,000,000.00   |
| 051700000000 - Ministry of Education and Human Capital Development Total       |                                                                            | 6,880,400,906.64 | 12,793,653,011.60 | 14,215,313,700.00    | (15,347,686,500.00)      | 5,900,000,000.00                | 23,663,000,200.00       | 1,421,660,688.40 |
| 052100000000 - Ministry of Health and Human Services                           |                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 052100100100                                                                   | Ministry of Health and Human Services                                      | 1,577,523,019.00 | 2,801,911,483.35  | 3,583,225,060.00     | (2,804,774,940.00)       | 0.00                            | 6,388,000,000.00        | 781,313,576.65   |
| 052100200100                                                                   | Adamawa State Contributory Health Management Agency                        | 0.00             | 0.00              | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 052100300100                                                                   | Primary Health Care Development Agency                                     | 4,512,580.00     | 70,847,000.00     | 71,555,500.00        | (400,504,600.00)         | 0.00                            | 472,060,100.00          | 708,500.00       |
| 052100300100                                                                   | Adamawa State Action for the Control of HIV/AIDS (ADSACA)                  | 0.00             | 0.00              | 0.00                 | (85,000,000.00)          | 0.00                            | 85,000,000.00           | 0.00             |
| 052111400100                                                                   | Adamawa State Specialist Hospital Yola                                     | 0.00             | 0.00              | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 052100000000 - Ministry of Health and Human Services Total                     |                                                                            | 1,582,035,599.00 | 2,872,758,483.35  | 3,654,780,560.00     | (3,390,279,540.00)       | 0.00                            | 7,045,060,100.00        | 782,022,076.65   |
| 053500000000 - Ministry of Environment and Natural Resources Development       |                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 053500100100                                                                   | Ministry of Environment and Natural Resources Development                  | 78,698,000.00    | 212,384,062.50    | 228,362,800.00       | 120,963,700.00           | 0.00                            | 107,399,100.00          | 15,978,737.50    |
| 053500200100                                                                   | Adamawa State Environmental Protection Agency (ADSEPA)- Projects           | 0.00             | 8,441,219.25      | 8,525,700.00         | (391,474,400.00)         | 0.00                            | 400,000,100.00          | 84,480.75        |
| 053500000000 - Ministry of Environment and Natural Resources Development Total |                                                                            | 78,698,000.00    | 220,825,281.75    | 236,888,500.00       | (270,510,700.00)         | 0.00                            | 507,399,200.00          | 16,063,218.25    |
| 054400000000 - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser    |                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 054400100100                                                                   | Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services | 24,411,864.00    | 477,000,000.00    | 643,125,850.00       | 384,125,850.00           | 0.00                            | 259,000,000.00          | 166,125,850.00   |

## CAPITAL EXPENDITURE BY ADMINISTRATIVE CLASSIFICATION

| Organisation Code                                                                 | Organisation Name                     | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------------------------------|---------------------------------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                   |                                       | <b>₦</b>          | <b>₦</b>           | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 054400000000 - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser Total |                                       | 24,411,864.00     | 477,000,000.00     | 643,125,850.00       | 384,125,850.00           | 0.00                            | 259,000,000.00          | 166,125,850.00   |
|                                                                                   |                                       |                   |                    |                      |                          |                                 |                         |                  |
| 055100000000 - Ministry for Local Government Affairs                              |                                       |                   |                    |                      |                          |                                 |                         |                  |
| 055100100100                                                                      | Ministry for Local Government Affairs | 0.00              | 0.00               | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 055100500100                                                                      | Local Government Staff Pension Board  | 0.00              | 0.00               | 0.00                 | (24,269,000.00)          | 0.00                            | 24,269,000.00           | 0.00             |
| 055100000000 - Ministry for Local Government Affairs Total                        |                                       | 0.00              | 0.00               | 0.00                 | (44,269,000.00)          | 0.00                            | 44,269,000.00           | 0.00             |
|                                                                                   |                                       |                   |                    |                      |                          |                                 |                         |                  |
| 05 - Social Sector Total                                                          |                                       | 8,607,286,848.64  | 20,572,740,760.75  | 22,965,764,410.00    | (23,054,055,490.00)      | 9,500,000,000.00                | 36,519,819,900.00       | 2,393,023,649.25 |
|                                                                                   |                                       |                   |                    |                      |                          |                                 |                         |                  |
| Grand Total                                                                       |                                       | 50,821,726,986.74 | 119,602,272,479.55 | 125,419,510,380.00   | (44,351,189,400.00)      | 55,256,595,280.00               | 114,514,104,500.00      | 5,817,237,900.45 |



## CAPITAL EXPENDITURE BY FUNCTIONAL CLASSIFICATION

| Function Code                                                                | Description                                                | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------------------------------------------------------|------------------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                              |                                                            | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 701 - General Public Service                                                 |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 7011 - Executive & Legislative Organ, Financial Affairs and External Affairs |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70111                                                                        | Executive Organ and Legislative Organs                     | 125,306,552.00    | 1,200,000.00      | 285,471,000.00       | (4,155,091,600.00)       | 0.00                            | 4,440,562,600.00        | 284,271,000.00   |
| 70112                                                                        | Financial and Fiscal Affairs                               | 5,548,424,227.00  | 6,850,535,009.47  | 6,925,923,981.00     | 503,423,381.00           | 0.00                            | 6,422,500,600.00        | 75,388,971.53    |
| 7013 - General Services                                                      |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70131                                                                        | General Personnel Services                                 | 0.00              | 0.00              | 30,000,000.00        | (437,020,100.00)         | 0.00                            | 467,020,100.00          | 30,000,000.00    |
| 70132                                                                        | Overall Planning and Statistical Services                  | 44,768,138.00     | 93,459,240.00     | 219,259,000.00       | (2,674,041,000.00)       | 0.00                            | 2,893,300,000.00        | 125,799,760.00   |
| 70133                                                                        | Other General Services                                     | 145,635,004.00    | 2,159,360,048.66  | 2,234,833,900.00     | (2,246,507,100.00)       | 250,000,000.00                  | 4,231,341,000.00        | 75,473,851.34    |
| 7016 - General Public Services N.E.C                                         |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70161                                                                        | General Public Services N.E.C                              | 0.00              | 675,738,231.94    | 680,965,700.00       | (772,034,300.00)         | 0.00                            | 1,453,000,000.00        | 5,227,468.06     |
| 701 - General Public Service Total                                           |                                                            | 5,864,133,921.00  | 9,780,292,530.07  | 10,376,453,581.00    | (9,781,270,719.00)       | 250,000,000.00                  | 19,907,724,300.00       | 596,161,050.93   |
|                                                                              |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 703 - Public Order and Safety                                                |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 7031 - Police Services                                                       |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70311                                                                        | State Expenditure to Support Police Services               | 0.00              | 12,215,000.00     | 39,280,386.00        | (18,719,614.00)          | 0.00                            | 58,000,000.00           | 27,065,386.00    |
| 7032 - Fire Protection Services                                              |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70321                                                                        | Fire Protection Services                                   | 0.00              | 0.00              | 51,034,994.00        | (240,038,206.00)         | 0.00                            | 291,073,200.00          | 51,034,994.00    |
| 7033 - Justice & Law Courts                                                  |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70331                                                                        | Justice & Law Courts                                       | 100,000.00        | 1,699,860,175.71  | 1,700,000,000.00     | (878,595,900.00)         | 0.00                            | 2,578,595,900.00        | 139,824.29       |
| 7036 - Public Order and Safety N.E.C.                                        |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70361                                                                        | Public Order and Safety N.E.C.                             | 0.00              | 8,085,000.00      | 18,945,500.00        | (206,891,600.00)         | 0.00                            | 225,837,100.00          | 10,860,500.00    |
| 703 - Public Order and Safety Total                                          |                                                            | 100,000.00        | 1,720,160,175.71  | 1,809,260,880.00     | (1,344,245,320.00)       | 0.00                            | 3,153,506,200.00        | 89,100,704.29    |
|                                                                              |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 704 - Economic Affairs                                                       |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 7041 - General Economic, Commercial and Labour Affairs                       |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70411                                                                        | General Economic and Commercial Affairs                    | 0.00              | 9,606,109,838.89  | 9,634,635,900.00     | 914,635,900.00           | 7,000,000,000.00                | 1,720,000,000.00        | 28,526,061.11    |
| 7042 - Agriculture, Forestry, Fishing and Hunting                            |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70421                                                                        | Agriculture                                                | 725,953,772.00    | 5,702,165,968.13  | 5,736,525,760.00     | (4,993,045,120.00)       | 8,751,595,280.00                | 1,977,975,600.00        | 34,359,791.87    |
| 7043 - Fuel and Energy                                                       |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70435                                                                        | Electricity                                                | 1,478,218,265.74  | 1,473,933,727.64  | 2,059,660,485.00     | (559,530,015.00)         | 0.00                            | 2,619,190,500.00        | 585,726,757.36   |
| 70436                                                                        | Non Electricity Energy                                     | 0.00              | 258,997,525.16    | 281,587,600.00       | 200,587,600.00           | 0.00                            | 81,000,000.00           | 22,590,074.84    |
| 7044 - Mining, Manufacturing and Construction                                |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70441                                                                        | State Support to Mining Resources other than mineral fuels | 12,824,408.00     | 7,793,700.00      | 7,793,810.00         | (411,881,190.00)         | 0.00                            | 419,675,000.00          | 110.00           |
| 7045 - Transport                                                             |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70451                                                                        | Road Transport                                             | 29,884,857,896.10 | 54,031,376,215.83 | 54,802,994,600.00    | 1,366,814,200.00         | 25,535,000,000.00               | 27,901,180,400.00       | 771,618,384.17   |
| 7047 - Other Industries                                                      |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70473                                                                        | Tourism                                                    | 0.00              | 0.00              | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 70474                                                                        | Multipurpose Development Projects                          | 0.00              | 338,264,640.50    | 381,423,100.00       | (293,576,900.00)         | 0.00                            | 675,000,000.00          | 43,158,459.50    |
| 7048 - R&D Economic Affairs                                                  |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70481                                                                        | R&D General Economic, Commercial and Labour Affairs        | 0.00              | 0.00              | 0.00                 | (3,600,000,000.00)       | 3,600,000,000.00                | 0.00                    | 0.00             |
| 704 - Economic Affairs Total                                                 |                                                            | 32,101,854,341.84 | 71,418,641,616.15 | 72,904,621,255.00    | (7,405,995,525.00)       | 44,886,595,280.00               | 35,424,021,500.00       | 1,485,979,638.85 |
|                                                                              |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 705 - Environmental Protection                                               |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 7056 - Environmental Protection N.E.C.                                       |                                                            |                   |                   |                      |                          |                                 |                         |                  |
| 70561                                                                        | Environmental Protection N.E.C.                            | 78,698,000.00     | 1,315,615,495.29  | 1,331,888,500.00     | (175,510,700.00)         | 1,000,000,000.00                | 507,399,200.00          | 16,273,004.71    |
| 705 - Environmental Protection Total                                         |                                                            | 78,698,000.00     | 1,315,615,495.29  | 1,331,888,500.00     | (175,510,700.00)         | 1,000,000,000.00                | 507,399,200.00          | 16,273,004.71    |

## CAPITAL EXPENDITURE BY FUNCTIONAL CLASSIFICATION

| Function Code                                     | Description                            | Actual<br>2023   | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------|----------------------------------------|------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                   |                                        | <del>₦</del>     | <del>₦</del>      | <del>₦</del>         | <del>₦</del>             | <del>₦</del>                    | <del>₦</del>            | <del>₦</del>     |
|                                                   |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 706 - Housing and Community Amenities             |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 7061 - Housing Development                        |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70611                                             | Housing Development                    | 1,718,521,092.00 | 4,958,308,450.16  | 5,531,832,800.00     | 74,023,900.00            | 1,720,000,000.00                | 3,737,808,900.00        | 573,524,349.84   |
| 7062 - Community Development                      |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70621                                             | Community Development                  | 13,450,000.00    | 0.00              | 0.00                 | (247,000,000.00)         | 0.00                            | 247,000,000.00          | 0.00             |
| 7063 - Water Supply                               |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70631                                             | Water Supply                           | 128,396,268.00   | 983,575,054.47    | 1,132,855,000.00     | (950,906,800.00)         | 0.00                            | 2,083,761,800.00        | 149,279,945.53   |
| 7064 - Street Lighting                            |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70641                                             | Street lighting                        | 80,766,056.00    | 1,422,122,535.16  | 1,546,140,630.00     | (1,003,859,370.00)       | 1,500,000,000.00                | 1,050,000,000.00        | 124,018,094.84   |
| 706 - Housing and Community Amenities Total       |                                        | 1,941,133,416.00 | 7,364,006,039.79  | 8,210,828,430.00     | (2,127,742,270.00)       | 3,220,000,000.00                | 7,118,570,700.00        | 846,822,390.21   |
|                                                   |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 707 - Health                                      |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 7071 - Medical Products, Appliances and Equipment |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70711                                             | Pharmaceutical Products                | 1,930,000.00     | 72,407,550.00     | 75,000,000.00        | (195,000,000.00)         | 0.00                            | 270,000,000.00          | 2,592,450.00     |
| 7072 - Outpatient Services                        |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70721                                             | General Medical Services               | 336,716,140.00   | 48,638,950.00     | 49,000,000.00        | 28,000,000.00            | 0.00                            | 21,000,000.00           | 361,050.00       |
| 7073 - Hospital Services                          |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70731                                             | General Hospital Services              | 1,062,234,904.00 | 1,080,430,921.80  | 1,560,946,100.00     | (2,364,053,900.00)       | 0.00                            | 3,925,000,000.00        | 480,515,178.20   |
| 70732                                             | Specialized Hospital Services          | 0.00             | 878,683,657.24    | 883,096,700.00       | (268,903,300.00)         | 0.00                            | 1,152,000,000.00        | 4,413,042.76     |
| 7074 - Public Health Services                     |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70741                                             | Public Health Services                 | 579,197,970.00   | 258,020,589.26    | 398,213,999.00       | (961,846,101.00)         | 0.00                            | 1,360,060,100.00        | 140,193,409.74   |
| 7075 - R&D Health                                 |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70751                                             | R&D Health                             | 0.00             | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 7076 - Health N. E. C                             |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70761                                             | Health N. E. C                         | 10,000,000.00    | 445,229,788.49    | 596,594,660.00       | 107,594,660.00           | 0.00                            | 489,000,000.00          | 151,364,871.51   |
| 707 - Health Total                                |                                        | 1,990,079,014.00 | 2,783,411,456.79  | 3,562,851,459.00     | (3,659,208,641.00)       | 0.00                            | 7,222,060,100.00        | 779,440,002.21   |
|                                                   |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 708 - Recreation, Culture and Religion            |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 7081 - Recreational and Sporting Services         |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70811                                             | Recreational and Sporting Services     | 38,740,479.00    | 4,192,553,484.05  | 4,194,479,100.00     | (429,812,300.00)         | 0.00                            | 4,624,291,400.00        | 1,925,615.95     |
| 7082 - Cultural Services                          |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70821                                             | Cultural Services                      | 600,000.00       | 0.00              | 185,000,000.00       | (425,000,000.00)         | 0.00                            | 610,000,000.00          | 185,000,000.00   |
| 7083 - Broadcasting and Publishing Services       |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70831                                             | Broadcasting and Publishing Services   | 18,143,026.00    | 1,877,520,767.56  | 2,088,589,875.00     | (3,844,924,725.00)       | 0.00                            | 5,933,514,600.00        | 211,069,107.44   |
| 7084 - Religious and Other Community Services     |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70841                                             | Religious and Other Community Services | 52,973,133.00    | 0.00              | 0.00                 | (245,000,000.00)         | 0.00                            | 245,000,000.00          | 0.00             |
| 708 - Recreation, Culture and Religion Total      |                                        | 110,456,638.00   | 6,070,074,251.61  | 6,468,068,975.00     | (4,944,737,025.00)       | 0.00                            | 11,412,806,000.00       | 397,994,723.39   |
|                                                   |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 709 - Education                                   |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 7091 - Pre-Primary and Primary Education          |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70912                                             | Primary Education                      | 0.00             | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 7092 - Secondary Education                        |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70922                                             | Senior Secondary                       | 2,744,844,075.00 | 10,125,545,766.01 | 10,342,266,030.00    | (7,022,733,970.00)       | 5,000,000,000.00                | 12,365,000,000.00       | 216,720,263.99   |
| 7094 - Tertiary Education                         |                                        |                  |                   |                      |                          |                                 |                         |                  |
| 70941                                             | First Stage of Tertiary Education      | 115,467,776.00   | 976,895,418.28    | 1,722,455,600.00     | (1,272,194,500.00)       | 0.00                            | 2,994,650,100.00        | 745,560,181.72   |

## CAPITAL EXPENDITURE BY FUNCTIONAL CLASSIFICATION

| Function Code                           | Description                        | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------|------------------------------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                         |                                    | ₦                 | ₦                  | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 70942                                   | Second Stage of Tertiary Education | 1,479,314,203.90  | 0.00               | 50,000,000.00        | (3,300,000,000.00)       | 0.00                            | 3,350,000,000.00        | 50,000,000.00    |
| 7095 - Education Not Definable by Level |                                    |                   |                    |                      |                          |                                 |                         |                  |
| 70951                                   | Education Not Definable by Level   | 0.00              | 19,400,000.00      | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 600,000.00       |
| 7096 - Subsidiary Services to Education |                                    |                   |                    |                      |                          |                                 |                         |                  |
| 70961                                   | Subsidiary Services to Education   | 749,411,394.00    | 955,274,241.88     | 1,128,120,800.00     | 313,120,800.00           | 0.00                            | 815,000,000.00          | 172,846,558.12   |
| 7097 - R&D Education                    |                                    |                   |                    |                      |                          |                                 |                         |                  |
| 70971                                   | R&D Education                      | 0.00              | 54,255,601.08      | 154,798,200.00       | (645,201,800.00)         | 0.00                            | 800,000,000.00          | 100,542,598.92   |
| 7098 - Education N. E. C                |                                    |                   |                    |                      |                          |                                 |                         |                  |
| 70981                                   | Education N. E. C                  | 1,777,433,396.00  | 716,537,585.43     | 757,121,270.00       | (3,430,878,830.00)       | 900,000,000.00                  | 3,288,000,100.00        | 40,583,684.57    |
| 709 - Education Total                   |                                    | 6,866,470,844.90  | 12,847,908,612.68  | 14,174,761,900.00    | (15,362,888,300.00)      | 5,900,000,000.00                | 23,637,650,200.00       | 1,326,853,287.32 |
|                                         |                                    |                   |                    |                      |                          |                                 |                         |                  |
| 710 - Social Protection                 |                                    |                   |                    |                      |                          |                                 |                         |                  |
| 7102 - Old Age                          |                                    |                   |                    |                      |                          |                                 |                         |                  |
| 71021                                   | Old Age                            | 0.00              | 0.00               | 0.00                 | (34,973,300.00)          | 0.00                            | 34,973,300.00           | 0.00             |
| 7104 - Family and Children              |                                    |                   |                    |                      |                          |                                 |                         |                  |
| 71041                                   | Family and Children                | 3,000,000.00      | 15,950,500.00      | 21,176,700.00        | (355,623,300.00)         | 0.00                            | 376,800,000.00          | 5,226,200.00     |
| 7105 - Unemployment                     |                                    |                   |                    |                      |                          |                                 |                         |                  |
| 71051                                   | Unemployment                       | 2,100,000.00      | 43,954,720.75      | 44,394,400.00        | (352,805,200.00)         | 0.00                            | 397,199,600.00          | 439,679.25       |
| 7107 - Social Exclusion N. E. C         |                                    |                   |                    |                      |                          |                                 |                         |                  |
| 71071                                   | Social Exclusion N. E. C           | 0.00              | 621,459,724.46     | 621,459,725.00       | 516,459,725.00           | 0.00                            | 105,000,000.00          | 0.54             |
| 7109 - Social Protection N. E. C        |                                    |                   |                    |                      |                          |                                 |                         |                  |
| 71091                                   | Social Protection N. E. C          | 1,863,700,811.00  | 5,620,797,356.25   | 5,893,744,575.00     | 677,351,175.00           | 0.00                            | 5,216,393,400.00        | 272,947,218.75   |
| 710 - Social Protection Total           |                                    | 1,868,800,811.00  | 6,302,162,301.46   | 6,580,775,400.00     | 450,409,100.00           | 0.00                            | 6,130,366,300.00        | 278,613,098.54   |
|                                         |                                    |                   |                    |                      |                          |                                 |                         |                  |
| Grand Total                             |                                    | 50,821,726,986.74 | 119,602,272,479.55 | 125,419,510,380.00   | (44,351,189,400.00)      | 55,256,595,280.00               | 114,514,104,500.00      | 5,817,237,900.45 |

## CAPITAL EXPENDITURE BY LOCATION

| Location Code                | Location Name | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------|---------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                              |               | ₦                 | ₦                  | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 2021 - ADAMAWA NORTH         |               |                   |                    |                      |                          |                                 |                         |                  |
| 20211000                     | MADAGALI      | 1,464,647,086.00  | 5,356,304,498.71   | 5,396,354,000.00     | 1,534,304,000.00         | 3,200,000,000.00                | 662,050,000.00          | 40,049,501.29    |
| 20211100                     | MAIHA         | 0.00              | 0.00               | 0.00                 | (197,700,000.00)         | 0.00                            | 197,700,000.00          | 0.00             |
| 20211300                     | MICHIKA       | 653,591,078.00    | 2,323,012,782.77   | 2,883,682,700.00     | 556,077,800.00           | 300,000,000.00                  | 2,027,604,900.00        | 560,669,917.23   |
| 20211400                     | MUBI NORTH    | 1,559,274,569.64  | 20,534,755.72      | 50,235,680.00        | (3,450,694,620.00)       | 0.00                            | 3,500,930,300.00        | 29,700,924.28    |
| 20211500                     | MUBI SOUTH    | 772,335,601.00    | 1,121,572,123.59   | 1,134,061,500.00     | 210,911,500.00           | 0.00                            | 923,150,000.00          | 12,489,376.41    |
| 2021 - ADAMAWA NORTH Total   |               | 4,449,848,334.64  | 8,821,424,160.79   | 9,464,333,880.00     | (1,347,101,320.00)       | 3,500,000,000.00                | 7,311,435,200.00        | 642,909,719.21   |
| 2022 - ADAMAWA SOUTH         |               |                   |                    |                      |                          |                                 |                         |                  |
| 20220100                     | DEMSA         | 777,711,195.00    | 289,485,390.41     | 426,640,700.00       | (660,261,300.00)         | 0.00                            | 1,086,902,000.00        | 137,155,309.59   |
| 20220300                     | GANYE         | 151,437,951.00    | 405,128,032.00     | 459,179,400.00       | (1,342,581,900.00)       | 0.00                            | 1,801,761,300.00        | 54,051,368.00    |
| 20220600                     | GUYUK         | 675,304,726.00    | 121,398,363.04     | 192,000,000.00       | (67,000,000.00)          | 35,000,000.00                   | 224,000,000.00          | 70,601,636.96    |
| 20220800                     | JADA          | 107,465,471.00    | 16,725,905.00      | 52,000,000.00        | (222,050,000.00)         | 0.00                            | 274,050,000.00          | 35,274,095.00    |
| 20220900                     | LAMURDE       | 33,039,288.00     | 25,666,624.95      | 28,844,400.00        | (277,700,000.00)         | 0.00                            | 306,544,400.00          | 3,177,775.05     |
| 20221200                     | MAYO-BELWA    | 0.00              | 0.00               | 0.00                 | (64,650,000.00)          | 0.00                            | 64,650,000.00           | 0.00             |
| 20221600                     | NUMAN         | 0.00              | 83,178,490.06      | 99,814,500.00        | (36,185,500.00)          | 0.00                            | 136,000,000.00          | 16,636,009.94    |
| 20221700                     | SHELLENG      | 400,000,000.00    | 137,903,519.01     | 207,000,000.00       | 99,950,000.00            | 0.00                            | 107,050,000.00          | 69,096,480.99    |
| 20221900                     | TOUNGO        | 0.00              | 297,805,889.40     | 357,460,000.00       | 7,000,000.00             | 0.00                            | 350,460,000.00          | 59,654,110.60    |
| 2022 - ADAMAWA SOUTH Total   |               | 2,144,958,631.00  | 1,377,292,213.87   | 1,822,939,000.00     | (2,563,478,700.00)       | 35,000,000.00                   | 4,351,417,700.00        | 445,646,786.13   |
| 2023 - ADAMAWA CENTRAL       |               |                   |                    |                      |                          |                                 |                         |                  |
| 20230200                     | FUFORE        | 35,575,118.00     | 1,260,000.00       | 96,739,200.00        | (325,000,000.00)         | 0.00                            | 421,739,200.00          | 95,479,200.00    |
| 20230400                     | GIREI         | 722,695,051.00    | 10,992,228,922.84  | 11,001,695,700.00    | (820,304,300.00)         | 7,000,000,000.00                | 4,822,000,000.00        | 9,466,777.16     |
| 20230500                     | GOMBI         | 321,387,425.00    | 0.00               | 77,452,200.00        | (207,971,000.00)         | 0.00                            | 285,423,200.00          | 77,452,200.00    |
| 20230700                     | HONG          | 524,452,742.00    | 470,818,741.75     | 795,262,300.00       | (772,148,100.00)         | 0.00                            | 1,567,410,400.00        | 324,443,558.25   |
| 20231800                     | SONG          | 55,016,497.00     | 67,887,514.96      | 225,000,000.00       | (35,750,000.00)          | 0.00                            | 260,750,000.00          | 157,112,485.04   |
| 20232000                     | YOLA NORTH    | 15,564,814,564.00 | 42,700,746,668.55  | 43,631,075,619.00    | (7,174,052,081.00)       | 22,320,000,000.00               | 28,485,127,700.00       | 930,328,950.45   |
| 20232100                     | YOLA SOUTH    | 8,100,968,732.10  | 7,617,713,187.18   | 8,232,588,635.00     | 1,879,085,835.00         | 1,650,000,000.00                | 4,703,502,800.00        | 614,875,447.82   |
| 2023 - ADAMAWA CENTRAL Total |               | 25,324,910,129.10 | 61,850,655,035.28  | 64,059,813,654.00    | (7,456,139,646.00)       | 30,970,000,000.00               | 40,545,953,300.00       | 2,209,158,618.72 |
| 2024 - OTHER                 |               |                   |                    |                      |                          |                                 |                         |                  |
| 20242200                     | STATE WIDE    | 18,902,009,892.00 | 47,552,901,069.61  | 50,072,423,846.00    | (32,984,469,734.00)      | 20,751,595,280.00               | 62,305,298,300.00       | 2,519,522,776.39 |
| 2024 - OTHER Total           |               | 18,902,009,892.00 | 47,552,901,069.61  | 50,072,423,846.00    | (32,984,469,734.00)      | 20,751,595,280.00               | 62,305,298,300.00       | 2,519,522,776.39 |
| Grand Total                  |               | 50,821,726,986.74 | 119,602,272,479.55 | 125,419,510,380.00   | (44,351,189,400.00)      | 55,256,595,280.00               | 114,514,104,500.00      | 5,817,237,900.45 |

## CAPITAL EXPENDITURE BY PROGRAMME CLASSIFICATION

| Programme Code                                                                                           | Programme Description                                                                                    | Actual<br>2023          | Actual<br>2024          | Final Budget<br>2024    | Budget Transfers<br>2024  | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024      |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|---------------------------------|-------------------------|-----------------------|
|                                                                                                          |                                                                                                          | N                       | N                       | N                       | N                         | N                               | N                       | N                     |
| <b>01 - Agriculture</b>                                                                                  |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| <b>0101 - Effective governance of the Agriculture Sector</b>                                             |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 010101                                                                                                   | Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews               | 602,197,337.00          | 0.00                    | 0.00                    | (79,500,000.00)           | 0.00                            | 79,500,000.00           | 0.00                  |
| 010102                                                                                                   | Agriculture Sector Coordination Mechanisms                                                               | 0.00                    | 0.00                    | 10,000,000.00           | (4,567,395,280.00)        | 4,577,395,280.00                | 0.00                    | 10,000,000.00         |
| <b>0102 - Development of the livestock value chain</b>                                                   |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 010201                                                                                                   | Ruminant (Cattle, Sheep & Goats) Production and Marketing                                                | 9,100,175.00            | 2,312,987,983.45        | 2,324,917,900.00        | 999,917,900.00            | 1,300,000,000.00                | 25,000,000.00           | 11,929,916.55         |
| 010202                                                                                                   | Meat Processing and Marketing                                                                            | 4,102,500.00            | 1,380,000.00            | 1,393,800.00            | (606,200.00)              | 0.00                            | 2,000,000.00            | 13,800.00             |
| 010203                                                                                                   | Poultry, Pig, and Micro Livestock Production                                                             | 0.00                    | 0.00                    | 0.00                    | (6,724,700.00)            | 0.00                            | 6,724,700.00            | 0.00                  |
| 010205                                                                                                   | Animal health and livestock diseases management                                                          | 20,013,550.00           | 21,975,261.25           | 24,109,900.00           | (42,890,100.00)           | 0.00                            | 67,000,000.00           | 2,134,638.75          |
| 010206                                                                                                   | Livestock feeds development                                                                              | 1,950,000.00            | 5,000,000.00            | 5,010,000.00            | (3,990,000.00)            | 0.00                            | 9,000,000.00            | 10,000.00             |
| <b>0103 - Enhancement of food production and productivity</b>                                            |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 010303                                                                                                   | Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)         | 61,763,033.00           | 445,987,013.76          | 450,038,400.00          | (588,712,500.00)          | 0.00                            | 1,038,750,900.00        | 4,051,386.24          |
| <b>0104 - Reduction of post-harvest losses</b>                                                           |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 010402                                                                                                   | Buffer stocking and commodity warehousing                                                                | 0.00                    | 0.00                    | 0.00                    | (65,800,000.00)           | 0.00                            | 65,800,000.00           | 0.00                  |
| 010404                                                                                                   | Agricultural produce and quality control                                                                 | 0.00                    | 2,914,835,709.67        | 2,921,055,760.00        | (561,144,240.00)          | 2,874,200,000.00                | 608,000,000.00          | 6,220,050.33          |
| <b>0105 - Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)</b>    |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 010503                                                                                                   | Fish processing and post-harvest management                                                              | 1,500,000.00            | 5,000,000.00            | 10,000,000.00           | 0.00                      | 0.00                            | 10,000,000.00           | 5,000,000.00          |
| 010504                                                                                                   | Marine industrial fishing                                                                                | 0.00                    | 8,000,000.00            | 8,080,000.00            | 80,000.00                 | 0.00                            | 8,000,000.00            | 80,000.00             |
| <b>0107 - Promotion of enabling environment for increased agricultural development</b>                   |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 010701                                                                                                   | Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures | 0.00                    | 0.00                    | 0.00                    | (70,200,000.00)           | 0.00                            | 70,200,000.00           | 0.00                  |
| 010704                                                                                                   | Adaptive research, unified and all-inclusive extension services delivery                                 | 0.00                    | 0.00                    | 0.00                    | (6,000,000.00)            | 0.00                            | 6,000,000.00            | 0.00                  |
| 010706                                                                                                   | Capacity building for stakeholders and professional human resources development                          | 22,422,500.00           | 0.00                    | 0.00                    | 0.00                      | 0.00                            | 0.00                    | 0.00                  |
| <b>0110 - Agriculture Sector Expenditures Not Elsewhere Classified</b>                                   |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 011001                                                                                                   | Agriculture Programme Not Elsewhere Classified                                                           | 0.00                    | 0.00                    | 0.00                    | (5,000,000.00)            | 0.00                            | 5,000,000.00            | 0.00                  |
| <b>01 - Agriculture Total</b>                                                                            |                                                                                                          | <b>723,049,095.00</b>   | <b>5,715,165,968.13</b> | <b>5,754,605,760.00</b> | <b>(4,997,965,120.00)</b> | <b>8,751,595,280.00</b>         | <b>2,000,975,600.00</b> | <b>39,439,791.87</b>  |
| <b>02 - Societal Re-orientation</b>                                                                      |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| <b>0210 - Societal Re-orientation - General</b>                                                          |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 021001                                                                                                   | Societal Re-orientation - General                                                                        | 24,411,864.00           | 477,000,000.00          | 643,125,850.00          | (2,115,874,150.00)        | 0.00                            | 2,759,000,000.00        | 166,125,850.00        |
| <b>02 - Societal Re-orientation Total</b>                                                                |                                                                                                          | <b>24,411,864.00</b>    | <b>477,000,000.00</b>   | <b>643,125,850.00</b>   | <b>(2,115,874,150.00)</b> | <b>0.00</b>                     | <b>2,759,000,000.00</b> | <b>166,125,850.00</b> |
| <b>03 - Poverty Alleviation</b>                                                                          |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| <b>0310 - Poverty Alleviation - General</b>                                                              |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 031001                                                                                                   | Poverty Alleviation - General                                                                            | 1,833,452,271.00        | 5,737,441,101.46        | 5,844,138,850.00        | 2,660,545,850.00          | 0.00                            | 3,183,593,000.00        | 106,697,748.54        |
| <b>03 - Poverty Alleviation Total</b>                                                                    |                                                                                                          | <b>1,833,452,271.00</b> | <b>5,737,441,101.46</b> | <b>5,844,138,850.00</b> | <b>2,660,545,850.00</b>   | <b>0.00</b>                     | <b>3,183,593,000.00</b> | <b>106,697,748.54</b> |
| <b>04 - Health</b>                                                                                       |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| <b>0401 - Effective governance of the health system</b>                                                  |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 040101                                                                                                   | Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews               | 0.00                    | 412,687,505.16          | 474,990,400.00          | 154,990,400.00            | 0.00                            | 320,000,000.00          | 62,302,894.84         |
| <b>0402 - Community engagement and participation in health</b>                                           |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 040202                                                                                                   | Community structures                                                                                     | 785,891,910.00          | 0.00                    | 0.00                    | 0.00                      | 0.00                            | 0.00                    | 0.00                  |
| <b>0403 - Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</b> |                                                                                                          |                         |                         |                         |                           |                                 |                         |                       |
| 040301                                                                                                   | Reproductive, maternal and neonatal health                                                               | 0.00                    | 0.00                    | 20,000,000.00           | 0.00                      | 0.00                            | 20,000,000.00           | 20,000,000.00         |
| 040302                                                                                                   | Child health                                                                                             | 0.00                    | 0.00                    | 40,000,000.00           | 0.00                      | 0.00                            | 40,000,000.00           | 40,000,000.00         |
| 040304                                                                                                   | Communicable diseases                                                                                    | 0.00                    | 0.00                    | 50,000,000.00           | 0.00                      | 0.00                            | 50,000,000.00           | 50,000,000.00         |

## CAPITAL EXPENDITURE BY PROGRAMME CLASSIFICATION

| Programme Code                                                                                                                    | Programme Description                                                                      | Actual<br>2023   | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                                                                   |                                                                                            | N                | N                 | N                    | N                        | N                               | N                       | N                |
| 040306                                                                                                                            | Nutrition                                                                                  | 2,292,580.00     | 0.00              | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 10,000,000.00    |
| 040307                                                                                                                            | Emergency services                                                                         | 5,220,000.00     | 65,000,000.00     | 108,614,260.00       | 1,614,260.00             | 0.00                            | 107,000,000.00          | 43,614,260.00    |
| 0404 - Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH) |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 040403                                                                                                                            | In service training (continuing education)                                                 | 10,000,000.00    | 0.00              | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 10,000,000.00    |
| 0405 - Provision of adequate and modern health infrastructure for health services delivery                                        |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 040501                                                                                                                            | Functional health facilities                                                               | 1,103,728,449.00 | 2,260,068,421.96  | 2,802,630,400.00     | (2,986,429,600.00)       | 0.00                            | 5,789,060,000.00        | 542,561,978.04   |
| 0406 - Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities                    |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 040601                                                                                                                            | Sustainable drug supply                                                                    | 6,730,000.00     | 129,155,556.23    | 132,000,000.00       | (425,450,100.00)         | 0.00                            | 557,450,100.00          | 2,844,443.77     |
| 040602                                                                                                                            | Vaccines supply chain                                                                      | 0.00             | 0.00              | 0.00                 | (101,550,000.00)         | 0.00                            | 101,550,000.00          | 0.00             |
| 0407 - Evidence generation and utilisation                                                                                        |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 040702                                                                                                                            | Surveys and facility assessments                                                           | 0.00             | 0.00              | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 040703                                                                                                                            | Research and development (Institutional Review Board, Clinical Trials)                     | 2,100,000.00     | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 0409 - Provision of universal health coverage and financial risk protection for citizens                                          |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 040902                                                                                                                            | Mobilising employers' contributions to the State Social Health Insurance Scheme            | 0.00             | 0.00              | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 0410 - Health Sector Expenditures Not Elsewhere Classified                                                                        |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 041001                                                                                                                            | Health Not Elsewhere Classified                                                            | 0.00             | 5,847,000.00      | 6,545,500.00         | (53,454,500.00)          | 0.00                            | 60,000,000.00           | 698,500.00       |
| 04 - Health Total                                                                                                                 |                                                                                            | 1,915,962,939.00 | 2,872,758,483.35  | 3,654,780,560.00     | (3,465,279,540.00)       | 0.00                            | 7,120,060,100.00        | 782,022,076.65   |
| 05 - Education                                                                                                                    |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 0501 - Effective governance of the education system                                                                               |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 050101                                                                                                                            | Legal, Policy, Regulations and Standards, Guidelines and Protocols Development and Reviews | 0.00             | 0.00              | 146,400,000.00       | (14,000,000.00)          | 0.00                            | 160,400,000.00          | 146,400,000.00   |
| 050102                                                                                                                            | Human and institutional capacity performance management                                    | 0.00             | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 0502 - Increase in access, retention, and completion rate at all levels                                                           |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 050201                                                                                                                            | Early Childhood Care, Development and Education (ECCDE)                                    | 0.00             | 0.00              | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 050206                                                                                                                            | Tertiary institutions' new courses accreditation                                           | 1,030,069,613.68 | 0.00              | 0.00                 | (200,000,000.00)         | 0.00                            | 200,000,000.00          | 0.00             |
| 0504 - Improved quality of teaching and learning outcomes                                                                         |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 050401                                                                                                                            | All levels of education quality assurance                                                  | 1,663,600.00     | 2,676,600.00      | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | 2,323,400.00     |
| 050402                                                                                                                            | Instructional and Learning Materials                                                       | 1,216,824,970.00 | 2,023,988,491.34  | 2,247,935,700.00     | (384,026,000.00)         | 0.00                            | 2,631,961,700.00        | 223,947,208.66   |
| 050403                                                                                                                            | Teaching and non-teaching staff capacity building                                          | 771,985,144.00   | 955,274,241.88    | 1,128,120,800.00     | 258,120,800.00           | 0.00                            | 870,000,000.00          | 172,846,558.12   |
| 050406                                                                                                                            | School Examination and MLA                                                                 | 307,929,514.00   | 308,166,434.98    | 324,673,620.00       | 184,673,620.00           | 0.00                            | 140,000,000.00          | 16,507,185.02    |
| 0505 - Adequate infrastructure at all levels                                                                                      |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 050501                                                                                                                            | Schools' infrastructure construction and rehabilitation                                    | 1,840,951,687.33 | 9,215,816,707.73  | 9,520,548,830.00     | (10,953,362,570.00)      | 5,000,000,000.00                | 15,473,911,400.00       | 304,732,122.27   |
| 050502                                                                                                                            | Furnishing                                                                                 | 1,580,071,546.00 | 281,961,735.67    | 326,961,750.00       | (2,219,371,950.00)       | 0.00                            | 2,546,333,700.00        | 45,000,014.33    |
| 050503                                                                                                                            | Libraries and laboratories                                                                 | 83,737,737.63    | 54,255,601.08     | 215,798,200.00       | (933,201,800.00)         | 0.00                            | 1,149,000,000.00        | 161,542,598.92   |
| 050504                                                                                                                            | Water, sanitation and hygiene                                                              | 0.00             | 0.00              | 141,850,000.00       | (137,543,400.00)         | 0.00                            | 279,393,400.00          | 141,850,000.00   |
| 050505                                                                                                                            | School safety                                                                              | 0.00             | 0.00              | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 0506 - Improved education information management system (EIMS)                                                                    |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 050601                                                                                                                            | ICT equipment, software and expertise                                                      | 9,120,294.00     | 0.00              | 60,000,000.00        | (40,000,000.00)          | 0.00                            | 100,000,000.00          | 60,000,000.00    |
| 050602                                                                                                                            | Research and development                                                                   | 0.00             | 0.00              | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 050603                                                                                                                            | Data and data management                                                                   | 20,444,400.00    | 354,000.00        | 354,000.00           | (719,646,000.00)         | 700,000,000.00                  | 20,000,000.00           | 0.00             |
| 0510 - Education Sector Expenditures Not Elsewhere Classified                                                                     |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 051001                                                                                                                            | Education Not Elsewhere Classified                                                         | 17,602,400.00    | 5,414,800.00      | 152,469,000.00       | (534,531,000.00)         | 200,000,000.00                  | 487,000,000.00          | 147,054,200.00   |
| 05 - Education Total                                                                                                              |                                                                                            | 6,880,400,906.64 | 12,847,908,612.68 | 14,270,111,900.00    | (15,752,888,300.00)      | 5,900,000,000.00                | 24,123,000,200.00       | 1,422,203,287.32 |
| 06 - Housing and Urban Development                                                                                                |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 0610 - Housing and Urban Development - General                                                                                    |                                                                                            |                  |                   |                      |                          |                                 |                         |                  |
| 061001                                                                                                                            | Housing and Urban Development - General                                                    | 488,807,031.00   | 4,419,132,873.26  | 4,792,476,194.00     | 61,867,294.00            | 250,000,000.00                  | 4,480,608,900.00        | 373,343,320.74   |
| 06 - Housing and Urban Development Total                                                                                          |                                                                                            | 488,807,031.00   | 4,419,132,873.26  | 4,792,476,194.00     | 61,867,294.00            | 250,000,000.00                  | 4,480,608,900.00        | 373,343,320.74   |

## CAPITAL EXPENDITURE BY PROGRAMME CLASSIFICATION

| Programme Code                                            | Programme Description                               | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------|-----------------------------------------------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                           |                                                     | <b>₦</b>          | <b>₦</b>           | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 07 - Gender                                               |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 0710 - Gender - General                                   |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 071001                                                    | Gender - General                                    | 3,000,000.00      | 15,950,500.00      | 21,176,700.00        | (3,955,623,300.00)       | 3,600,000,000.00                | 376,800,000.00          | 5,226,200.00     |
| 07 - Gender Total                                         |                                                     | 3,000,000.00      | 15,950,500.00      | 21,176,700.00        | (3,955,623,300.00)       | 3,600,000,000.00                | 376,800,000.00          | 5,226,200.00     |
| 08 - Youth                                                |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 0810 - Youth - General                                    |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 081001                                                    | Youth - General                                     | 38,740,479.00     | 4,192,553,484.05   | 4,194,479,100.00     | (429,812,300.00)         | 0.00                            | 4,624,291,400.00        | 1,925,615.95     |
| 08 - Youth Total                                          |                                                     | 38,740,479.00     | 4,192,553,484.05   | 4,194,479,100.00     | (429,812,300.00)         | 0.00                            | 4,624,291,400.00        | 1,925,615.95     |
| 09 - Environmental Improvement                            |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 0910 - Environmental Improvement - General                |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 091001                                                    | Environmental Improvement - General                 | 78,698,000.00     | 220,825,281.75     | 236,888,500.00       | (310,510,700.00)         | 0.00                            | 547,399,200.00          | 16,063,218.25    |
| 09 - Environmental Improvement Total                      |                                                     | 78,698,000.00     | 220,825,281.75     | 236,888,500.00       | (310,510,700.00)         | 0.00                            | 547,399,200.00          | 16,063,218.25    |
| 10 - Water Resources and Rural Development                |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 1010 - Water Resources and Rural Deve - General           |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 101001                                                    | Water Resources and Rural Deve - General            | 109,133,368.00    | 978,575,054.47     | 1,017,505,000.00     | (775,900,100.00)         | 0.00                            | 1,793,405,100.00        | 38,929,945.53    |
| 10 - Water Resources and Rural Development Total          |                                                     | 109,133,368.00    | 978,575,054.47     | 1,017,505,000.00     | (775,900,100.00)         | 0.00                            | 1,793,405,100.00        | 38,929,945.53    |
| 11 - Information Communication and Technology             |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 1110 - Information Communication and Technology - General |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 111001                                                    | Information Communication and Technology - General  | 18,143,026.00     | 3,631,131,776.39   | 3,864,332,900.00     | (1,893,057,200.00)       | 0.00                            | 5,757,390,100.00        | 233,201,123.61   |
| 11 - Information Communication and Technology Total       |                                                     | 18,143,026.00     | 3,631,131,776.39   | 3,864,332,900.00     | (1,893,057,200.00)       | 0.00                            | 5,757,390,100.00        | 233,201,123.61   |
| 13 - Reform of Government and Governance                  |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 1310 - Reform of Government and Governance - General      |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 131001                                                    | Reform of Government and Governance - General       | 7,265,191,443.00  | 20,467,953,435.99  | 21,634,297,666.00    | (13,525,637,334.00)      | 8,720,000,000.00                | 26,439,935,000.00       | 1,166,344,230.01 |
| 13 - Reform of Government and Governance Total            |                                                     | 7,265,191,443.00  | 20,467,953,435.99  | 21,634,297,666.00    | (13,525,637,334.00)      | 8,720,000,000.00                | 26,439,935,000.00       | 1,166,344,230.01 |
| 14 - Power                                                |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 1410 - Power - General                                    |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 141001                                                    | Power - General                                     | 1,464,288,204.00  | 1,466,883,421.49   | 2,012,202,360.00     | (304,128,140.00)         | 0.00                            | 2,316,330,500.00        | 545,318,938.51   |
| 14 - Power Total                                          |                                                     | 1,464,288,204.00  | 1,466,883,421.49   | 2,012,202,360.00     | (304,128,140.00)         | 0.00                            | 2,316,330,500.00        | 545,318,938.51   |
| 17 - Road                                                 |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 1710 - Road - General                                     |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 171001                                                    | Road - General                                      | 29,965,623,952.10 | 56,551,198,786.53  | 57,471,595,230.00    | 864,954,830.00           | 28,035,000,000.00               | 28,571,640,400.00       | 920,396,443.47   |
| 17 - Road Total                                           |                                                     | 29,965,623,952.10 | 56,551,198,786.53  | 57,471,595,230.00    | 864,954,830.00           | 28,035,000,000.00               | 28,571,640,400.00       | 920,396,443.47   |
| 21 - Oil and Gas Infrastructure                           |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 2110 - Oil and Gas Infrastructure - General               |                                                     |                   |                    |                      |                          |                                 |                         |                  |
| 211001                                                    | Solid Mineral, Oil and Gas Infrastructure - General | 12,824,408.00     | 7,793,700.00       | 7,793,810.00         | (411,881,190.00)         | 0.00                            | 419,675,000.00          | 110.00           |
| 21 - Oil and Gas Infrastructure Total                     |                                                     | 12,824,408.00     | 7,793,700.00       | 7,793,810.00         | (411,881,190.00)         | 0.00                            | 419,675,000.00          | 110.00           |
| Grand Total                                               |                                                     | 50,821,726,986.74 | 119,602,272,479.55 | 125,419,510,380.00   | (44,351,189,400.00)      | 55,256,595,280.00               | 114,514,104,500.00      | 5,817,237,900.45 |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                            | Project Code   | Project Description                                                          | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------------|----------------|------------------------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                          |                |                                                                              | <b>N</b>       | <b>N</b>       | <b>N</b>             | <b>N</b>                 | <b>N</b>                        | <b>N</b>                | <b>N</b>         |
| 01 - Administration Sector                                               |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 01110000000 - Governor's Office                                          |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 011100100100 - Office of the Governor                                    |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                                 |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 23020112                                                                 | 13100124000100 | Construction of Sporting Facilities in Government House Yola                 | 0.00           | 0.00           | 0.00                 | (300,000,000.00)         | 0.00                            | 300,000,000.00          | 0.00             |
| 13 - Reform of Government and Governance Total                           |                |                                                                              | 0.00           | 0.00           | 0.00                 | (300,000,000.00)         | 0.00                            | 300,000,000.00          | 0.00             |
| 011100100100 - Office of the Governor Total                              |                |                                                                              | 0.00           | 0.00           | 0.00                 | (300,000,000.00)         | 0.00                            | 300,000,000.00          | 0.00             |
| 011100100200 - Office of the Deputy Governor                             |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 04 - Health                                                              |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 23030105                                                                 | 04050123000104 | Rehabilitation of 1 No. Block of Clinic at Deputy Governor's Office          | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 04 - Health Total                                                        |                |                                                                              | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 10 - Water Resources and Rural Development                               |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 23020105                                                                 | 10100123000100 | Drilling of 1 No. Borehole & Construction of Water Tanks                     | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 10 - Water Resources and Rural Development Total                         |                |                                                                              | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 13 - Reform of Government and Governance                                 |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 23010112                                                                 | 13100124000200 | Furnishing of New Deputy Governor's Office Yola                              | 0.00           | 0.00           | 0.00                 | (500,000,000.00)         | 0.00                            | 500,000,000.00          | 0.00             |
| 23020102                                                                 | 13100124000300 | Construction Of Deputy Governor's Lodge in Abuja                             | 0.00           | 0.00           | 0.00                 | (1,000,000,000.00)       | 0.00                            | 1,000,000,000.00        | 0.00             |
| 23030101                                                                 | 13100124000400 | Renovation Of Lodge one at the deputy governors office                       | 0.00           | 0.00           | 0.00                 | (85,000,000.00)          | 0.00                            | 85,000,000.00           | 0.00             |
| 23030121                                                                 | 13100123000100 | Rehabilitation of Conference Hall at Deputy Gov's Office                     | 0.00           | 0.00           | 0.00                 | (80,000,000.00)          | 0.00                            | 80,000,000.00           | 0.00             |
| 23030121                                                                 | 13100123000200 | Renovation of Deputy Governor's Office Yola                                  | 0.00           | 0.00           | 0.00                 | (800,000,000.00)         | 0.00                            | 800,000,000.00          | 0.00             |
| 13 - Reform of Government and Governance Total                           |                |                                                                              | 0.00           | 0.00           | 0.00                 | (2,465,000,000.00)       | 0.00                            | 2,465,000,000.00        | 0.00             |
| 14 - Power                                                               |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 23020103                                                                 | 14100123000100 | Purchase /Procurement and Installation of 150No. Wooden Security light poles | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 14 - Power Total                                                         |                |                                                                              | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 011100100200 - Office of the Deputy Governor Total                       |                |                                                                              | 0.00           | 0.00           | 0.00                 | (2,500,000,000.00)       | 0.00                            | 2,500,000,000.00        | 0.00             |
| 011100500100 - Sustainable Development Goals (Former MDG's Office)       |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 03 - Poverty Alleviation                                                 |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 23050101                                                                 | 03100123000100 | Provision of Conditional Cash Transfer CCT Project Support                   | 0.00           | 621,459,724.46 | 621,459,725.00       | 516,459,725.00           | 0.00                            | 105,000,000.00          | 0.54             |
| 03 - Poverty Alleviation Total                                           |                |                                                                              | 0.00           | 621,459,724.46 | 621,459,725.00       | 516,459,725.00           | 0.00                            | 105,000,000.00          | 0.54             |
| 11 - Information Communication and Technology                            |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 23020127                                                                 | 11100123000100 | Construction/ Establishment of 1 No. ICT Center at the Headquarters          | 0.00           | 0.00           | 0.00                 | (110,000,000.00)         | 0.00                            | 110,000,000.00          | 0.00             |
| 11 - Information Communication and Technology Total                      |                |                                                                              | 0.00           | 0.00           | 0.00                 | (110,000,000.00)         | 0.00                            | 110,000,000.00          | 0.00             |
| 13 - Reform of Government and Governance                                 |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 23050103                                                                 | 13100122000100 | Provision for Annual Evaluation of Project Execution by MDAs                 | 0.00           | 0.00           | 0.00                 | (110,000,000.00)         | 0.00                            | 110,000,000.00          | 0.00             |
| 13 - Reform of Government and Governance Total                           |                |                                                                              | 0.00           | 0.00           | 0.00                 | (110,000,000.00)         | 0.00                            | 110,000,000.00          | 0.00             |
| 011100500100 - Sustainable Development Goals (Former MDG's Office) Total |                |                                                                              | 0.00           | 621,459,724.46 | 621,459,725.00       | 296,459,725.00           | 0.00                            | 325,000,000.00          | 0.54             |
| 011100800100 - Adamawa State Emergency Management Agency (ADSEMA)        |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 01 - Agriculture                                                         |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 23010144                                                                 | 01030323000200 | Purchase and Distribution of 25 Bags of Grains Covid-19 Pandemic Palliative  | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 01 - Agriculture Total                                                   |                |                                                                              | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 03 - Poverty Alleviation                                                 |                |                                                                              |                |                |                      |                          |                                 |                         |                  |
| 23010140                                                                 | 03100124000100 | Purchase of food and Nutrition item in Emergency situation in the State      | 0.00           | 980,000.00     | 989,800.00           | (14,403,600.00)          | 0.00                            | 15,393,400.00           | 9,800.00         |
| 03 - Poverty Alleviation Total                                           |                |                                                                              | 0.00           | 980,000.00     | 989,800.00           | (14,403,600.00)          | 0.00                            | 15,393,400.00           | 9,800.00         |



## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                           | Project Code   | Project Description                                                                           | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                         |                |                                                                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 04 - Health                                                             |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 23010122                                                                | 04030722000104 | Covid-19 Pandemic State Emergency, Reduction, Assessment and Response (Clinical Intervention) | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23010122                                                                | 04030723000104 | Covid-19 Pandemic Disaster recovery (Clinical Intervention)                                   | 3,000,000.00   | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 04 - Health Total                                                       |                |                                                                                               | 3,000,000.00   | 0.00           | 0.00                 | (55,000,000.00)          | 0.00                            | 55,000,000.00           | 0.00             |
| 11 - Information Communication and Technology                           |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 23050102                                                                | 11100123000200 | Creation of website and maintenance of server                                                 | 0.00           | 0.00           | 0.00                 | (7,000,000.00)           | 0.00                            | 7,000,000.00            | 0.00             |
| 11 - Information Communication and Technology Total                     |                |                                                                                               | 0.00           | 0.00           | 0.00                 | (7,000,000.00)           | 0.00                            | 7,000,000.00            | 0.00             |
| 13 - Reform of Government and Governance                                |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 23010112                                                                | 13100123000300 | Purchase /Procurement of Office Furniture (Cushion set, Tables & Chairs) and Equipment        | 0.00           | 1,500,000.00   | 1,515,000.00         | (485,000.00)             | 0.00                            | 2,000,000.00            | 15,000.00        |
| 23010122                                                                | 13100122000200 | Covid-19 Pandemic & other Disasters State Emergency Management Preparedness                   | 76,216,075.00  | 168,850,498.60 | 168,850,499.00       | 18,850,499.00            | 0.00                            | 150,000,000.00          | 0.40             |
| 23010140                                                                | 13100123000400 | Povision for purchase of Quick Response, Relief Materials and Sensitization                   | 800,000.00     | 11,000,000.00  | 11,110,000.00        | 8,110,000.00             | 0.00                            | 3,000,000.00            | 110,000.00       |
| 23030121                                                                | 13100123000500 | Rehabilitation of Stores/Primary Distribution centers                                         | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23050103                                                                | 13100123000600 | Covid-19 Pandemic State Emergency Coordination, Monitoring and Evaluation                     | 0.00           | 800,000.00     | 808,000.00           | (1,192,000.00)           | 0.00                            | 2,000,000.00            | 8,000.00         |
| 13 - Reform of Government and Governance Total                          |                |                                                                                               | 77,016,075.00  | 182,150,498.60 | 182,283,499.00       | 5,283,499.00             | 0.00                            | 177,000,000.00          | 133,000.40       |
| 011100800100 - Adamawa State Emergency Management Agency (ADSEMA) Total |                |                                                                                               | 80,016,075.00  | 183,130,498.60 | 183,273,299.00       | (81,120,101.00)          | 0.00                            | 264,393,400.00          | 142,800.40       |
| 011101000100 - Bureau for Public Procurement                            |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 11 - Information Communication and Technology                           |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 23050102                                                                | 11100123000300 | Upgrade/Maintenance of e- procurement infrastructure                                          | 0.00           | 0.00           | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 11 - Information Communication and Technology Total                     |                |                                                                                               | 0.00           | 0.00           | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 13 - Reform of Government and Governance                                |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 23010112                                                                | 13100123001000 | Furnishing of new office complex ( cushion set, Table, Chairs and Air Conditional)            | 112,570,004.00 | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23010113                                                                | 13100123000700 | Establishment of e-Procurement infrastructural hardware's                                     | 0.00           | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23050101                                                                | 13100123000800 | 3 Sensitization workshops on e-Procurement system for all MDAs                                | 25,000,000.00  | 18,093,800.00  | 25,000,000.00        | 0.00                     | 0.00                            | 25,000,000.00           | 6,906,200.00     |
| 23050101                                                                | 13100123000900 | Technical trainings of Bureau of Public Procurement staff/All MDAs                            | 0.00           | 0.00           | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 23050101                                                                | 13100124000800 | Capacity building workshop to critical stakeholders on e-GP                                   | 0.00           | 0.00           | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 23050102                                                                | 13100122000300 | Establishment of e-Procurement portal through Commercial Over The Shelves (COTS) method       | 0.00           | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 13 - Reform of Government and Governance Total                          |                |                                                                                               | 137,570,004.00 | 18,093,800.00  | 25,000,000.00        | (150,000,000.00)         | 0.00                            | 175,000,000.00          | 6,906,200.00     |
| 011101000100 - Bureau for Public Procurement Total                      |                |                                                                                               | 137,570,004.00 | 18,093,800.00  | 25,000,000.00        | (175,000,000.00)         | 0.00                            | 200,000,000.00          | 6,906,200.00     |
| 011101800100 - Security and Special Services Department                 |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 10 - Water Resources and Rural Development                              |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 23020105                                                                | 10100123000200 | Construction of 3 new Boreholes as Fire Hydrants in Gombi and Ganye                           | 0.00           | 0.00           | 0.00                 | (16,900,000.00)          | 0.00                            | 16,900,000.00           | 0.00             |
| 10 - Water Resources and Rural Development Total                        |                |                                                                                               | 0.00           | 0.00           | 0.00                 | (16,900,000.00)          | 0.00                            | 16,900,000.00           | 0.00             |
| 11 - Information Communication and Technology                           |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 23010142                                                                | 11100123000400 | Purchase of 1 set of Telecommunication Gagents                                                | 0.00           | 85,000.00      | 10,865,500.00        | 0.00                     | 0.00                            | 10,865,500.00           | 10,780,500.00    |
| 11 - Information Communication and Technology Total                     |                |                                                                                               | 0.00           | 85,000.00      | 10,865,500.00        | 0.00                     | 0.00                            | 10,865,500.00           | 10,780,500.00    |
| 13 - Reform of Government and Governance                                |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 23010123                                                                | 13100123001100 | Purchase of 5No.Fire Fighting Engine at Headquarters                                          | 0.00           | 0.00           | 0.00                 | (10,647,000.00)          | 0.00                            | 10,647,000.00           | 0.00             |
| 23010128                                                                | 13100123001300 | Purchaes of 76No.Security Vehicles and Equipments                                             | 0.00           | 0.00           | 0.00                 | (196,971,600.00)         | 0.00                            | 196,971,600.00          | 0.00             |
| 23010139                                                                | 13100123001400 | Purchase of 5 litres Foam of Water Chemical                                                   | 0.00           | 0.00           | 0.00                 | (380,000.00)             | 0.00                            | 380,000.00              | 0.00             |
| 23020110                                                                | 13100123001200 | Construction of new 2N0. fire Stations in H/Assembly,Ganye and Mubi                           | 0.00           | 0.00           | 0.00                 | (17,701,300.00)          | 0.00                            | 17,701,300.00           | 0.00             |
| 23030101                                                                | 13100123001700 | Renovation of Staff Quarters in Mubi North LGA                                                | 0.00           | 0.00           | 0.00                 | (12,810,300.00)          | 0.00                            | 12,810,300.00           | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                 | Project Code   | Project Description                                                                        | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                               |                |                                                                                            | <b>₦</b>       | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 23030109                                                      | 13100123001600 | Renovation of 2No. of Fire Stations in Gombi and Michika                                   | 0.00           | 0.00             | 0.00                 | (10,741,200.00)          | 0.00                            | 10,741,200.00           | 0.00             |
| 23030109                                                      | 13100124000900 | Renovation of Fire station Headquarters yola                                               | 0.00           | 0.00             | 0.00                 | (113,032,700.00)         | 0.00                            | 113,032,700.00          | 0.00             |
| 23030139                                                      | 13100123001500 | Refurbishing of 2No. Fire Fighting Trucks (Yola & Michika )                                | 0.00           | 0.00             | 0.00                 | (9,950,700.00)           | 0.00                            | 9,950,700.00            | 0.00             |
| 13 - Reform of Government and Governance Total                |                |                                                                                            | 0.00           | 0.00             | 0.00                 | (372,234,800.00)         | 0.00                            | 372,234,800.00          | 0.00             |
| 011101800100 - Security and Special Services Department Total |                |                                                                                            | 0.00           | 85,000.00        | 10,865,500.00        | (389,134,800.00)         | 0.00                            | 400,000,300.00          | 10,780,500.00    |
| 01110100100 - Community and Social Development Agency         |                |                                                                                            |                |                  |                      |                          |                                 |                         |                  |
| 04 - Health                                                   |                |                                                                                            |                |                  |                      |                          |                                 |                         |                  |
| 23020106                                                      | 04020223000101 | construction of 21 NO. of Clinics in 21 LGA                                                | 13,926,514.00  | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23020118                                                      | 04020223000200 | CSDA Projects in 33 Communities (CARES)                                                    | 314,900,826.00 | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 04 - Health Total                                             |                |                                                                                            | 328,827,340.00 | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 13 - Reform of Government and Governance                      |                |                                                                                            |                |                  |                      |                          |                                 |                         |                  |
| 23020118                                                      | 13100122000400 | Provision for Community and Social Development Agency's Projects in 33 Communities (CARES) | 0.00           | 207,895,242.50   | 250,000,000.00       | (400,000,000.00)         | 0.00                            | 650,000,000.00          | 42,104,757.50    |
| 23020118                                                      | 13100123001800 | Provision for Development of Boarder Regions (Across the State)                            | 0.00           | 130,369,398.00   | 131,423,100.00       | 106,423,100.00           | 0.00                            | 25,000,000.00           | 1,053,702.00     |
| 13 - Reform of Government and Governance Total                |                |                                                                                            | 0.00           | 338,264,640.50   | 381,423,100.00       | (293,576,900.00)         | 0.00                            | 675,000,000.00          | 43,158,459.50    |
| 17 - Road                                                     |                |                                                                                            |                |                  |                      |                          |                                 |                         |                  |
| 23020114                                                      | 17100124000100 | Construction of rural roads within the 21LGAs                                              | 0.00           | 2,008,691.68     | 25,000,000.00        | 0.00                     | 0.00                            | 25,000,000.00           | 22,991,308.32    |
| 23030113                                                      | 17100123000100 | Rehabilitation of Rural Rodas in 21 LGA in the State (NGCARES)                             | 0.00           | 33,977,100.45    | 33,977,900.00        | (366,022,100.00)         | 0.00                            | 400,000,000.00          | 799.55           |
| 17 - Road Total                                               |                |                                                                                            | 0.00           | 35,985,792.13    | 58,977,900.00        | (366,022,100.00)         | 0.00                            | 425,000,000.00          | 22,992,107.87    |
| 01110100100 - Community and Social Development Agency Total   |                |                                                                                            | 328,827,340.00 | 374,250,432.63   | 440,401,000.00       | (659,599,000.00)         | 0.00                            | 1,100,000,000.00        | 66,150,567.37    |
| 01110300100 - Boundary Commission                             |                |                                                                                            |                |                  |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                      |                |                                                                                            |                |                  |                      |                          |                                 |                         |                  |
| 23020122                                                      | 13100122002300 | Delimitation, Delineation, & Demercation of Local Boundaries                               | 0.00           | 1,962,157.00     | 2,000,000.00         | (58,000,000.00)          | 0.00                            | 60,000,000.00           | 37,843.00        |
| 23020122                                                      | 13100123020500 | Delimitation, Delineation, & Demercation of Inter State Boundaries                         | 0.00           | 0.00             | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23020127                                                      | 13100123020600 | Establishment of ICT centre and Equipment                                                  | 0.00           | 4,866,800.00     | 4,897,300.00         | (25,102,700.00)          | 0.00                            | 30,000,000.00           | 30,500.00        |
| 23050108                                                      | 13100123020700 | Sensitization/ Seminar & Enlightenment Campaigns & Capacity Building                       | 8,065,000.00   | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 13 - Reform of Government and Governance Total                |                |                                                                                            | 8,065,000.00   | 6,828,957.00     | 6,897,300.00         | (113,102,700.00)         | 0.00                            | 120,000,000.00          | 68,343.00        |
| 01110300100 - Boundary Commission Total                       |                |                                                                                            | 8,065,000.00   | 6,828,957.00     | 6,897,300.00         | (113,102,700.00)         | 0.00                            | 120,000,000.00          | 68,343.00        |
| 011118500100 - Department of Chieftaincy Affairs              |                |                                                                                            |                |                  |                      |                          |                                 |                         |                  |
| 10 - Water Resources and Rural Development                    |                |                                                                                            |                |                  |                      |                          |                                 |                         |                  |
| 23030101                                                      | 10100123000400 | Renovation of Lamido of Adamawa Palace, Yola                                               | 13,450,000.00  | 0.00             | 0.00                 | (8,000,000.00)           | 0.00                            | 8,000,000.00            | 0.00             |
| 23030101                                                      | 10100124000100 | Renovation and expansion of Hama Bachama's Palace                                          | 0.00           | 0.00             | 0.00                 | (6,000,000.00)           | 0.00                            | 6,000,000.00            | 0.00             |
| 23030101                                                      | 10100124000200 | Renovation and expansion of Gangwari Ganye's Palace                                        | 0.00           | 0.00             | 0.00                 | (6,000,000.00)           | 0.00                            | 6,000,000.00            | 0.00             |
| 23030101                                                      | 10100124000300 | Renovation and expansion of Emir of Mubi's Palace                                          | 0.00           | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030101                                                      | 10100124000400 | Renovation and expansion of Hama Bata's Palace                                             | 0.00           | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 10 - Water Resources and Rural Development Total              |                |                                                                                            | 13,450,000.00  | 0.00             | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 011118500100 - Department of Chieftaincy Affairs Total        |                |                                                                                            | 13,450,000.00  | 0.00             | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 011100000000 - Governor's Office Total                        |                |                                                                                            | 567,928,419.00 | 1,203,848,412.69 | 1,287,896,824.00     | (3,951,496,876.00)       | 0.00                            | 5,239,393,700.00        | 84,048,411.31    |
| 011200000000 - Adamawa State House of Assembly                |                |                                                                                            |                |                  |                      |                          |                                 |                         |                  |
| 011200400100 - House of Assembly Service Commission           |                |                                                                                            |                |                  |                      |                          |                                 |                         |                  |
| 10 - Water Resources and Rural Development                    |                |                                                                                            |                |                  |                      |                          |                                 |                         |                  |
| 23020105                                                      | 10100123000600 | Drilling of a bore hole with Overhead Tank at HASC Complex                                 | 0.00           | 0.00             | 0.00                 | (36,000,000.00)          | 0.00                            | 36,000,000.00           | 0.00             |
| 10 - Water Resources and Rural Development Total              |                |                                                                                            | 0.00           | 0.00             | 0.00                 | (36,000,000.00)          | 0.00                            | 36,000,000.00           | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                    | Project Code   | Project Description                                                                     | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                  |                |                                                                                         | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| <b>13 - Reform of Government and Governance</b>                  |                |                                                                                         |                |                |                      |                          |                                 |                         |                  |
| 23010105                                                         | 13100123003900 | Provision of 5no. utility vehicles (SUV)                                                | 0.00           | 0.00           | 0.00                 | (1,920,000.00)           | 0.00                            | 1,920,000.00            | 0.00             |
| 23010112                                                         | 13100123004000 | Purchase of office furniture and equipment at HASC Complex (Cushion, Tables and Chairs) | 0.00           | 0.00           | 0.00                 | (261,000,000.00)         | 0.00                            | 261,000,000.00          | 0.00             |
| 23010113                                                         | 13100123004400 | Procurement of 20No. Computer sets and Accessories                                      | 0.00           | 0.00           | 0.00                 | (24,000,000.00)          | 0.00                            | 24,000,000.00           | 0.00             |
| 23010119                                                         | 13100123004200 | Purchase of (Mikano) 500kva generating set.                                             | 0.00           | 0.00           | 0.00                 | (31,200,000.00)          | 0.00                            | 31,200,000.00           | 0.00             |
| 23020101                                                         | 13100123004300 | Costruction of office block for the Commission                                          | 0.00           | 0.00           | 0.00                 | (9,000,000.00)           | 0.00                            | 9,000,000.00            | 0.00             |
| 23030103                                                         | 13100123004500 | Furnishing of the office block complex (Cushion, Tables and Chairs)                     | 0.00           | 0.00           | 0.00                 | (81,600,000.00)          | 0.00                            | 81,600,000.00           | 0.00             |
| 23050102                                                         | 13100123004100 | Procurement of internet Facilities                                                      | 0.00           | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| <b>13 - Reform of Government and Governance Total</b>            |                |                                                                                         | 0.00           | 0.00           | 0.00                 | (458,720,000.00)         | 0.00                            | 458,720,000.00          | 0.00             |
| <b>011200400100 - House of Assembly Service Commission Total</b> |                |                                                                                         | 0.00           | 0.00           | 0.00                 | (494,720,000.00)         | 0.00                            | 494,720,000.00          | 0.00             |
| <b>011200000000 - Adamawa State House of Assembly Total</b>      |                |                                                                                         | 0.00           | 0.00           | 0.00                 | (494,720,000.00)         | 0.00                            | 494,720,000.00          | 0.00             |
| <b>012300000000 - Ministry of Information and Strategy</b>       |                |                                                                                         |                |                |                      |                          |                                 |                         |                  |
| <b>012300100100 - Ministry of Information and Strategy</b>       |                |                                                                                         |                |                |                      |                          |                                 |                         |                  |
| <b>11 - Information Communication and Technology</b>             |                |                                                                                         |                |                |                      |                          |                                 |                         |                  |
| 23010142                                                         | 11100124000200 | Purchase of equipment for Gombi buster station                                          | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020101                                                         | 11100124000300 | Construction of 2No VIP toilet at Ganye buster station                                  | 0.00           | 0.00           | 0.00                 | (7,000,000.00)           | 0.00                            | 7,000,000.00            | 0.00             |
| 23020127                                                         | 11100123000900 | Construction and equipment of 5no. Information centres with press and Internet Facility | 18,143,026.00  | 34,645,767.56  | 60,484,600.00        | 0.00                     | 0.00                            | 60,484,600.00           | 25,838,832.44    |
| 23020127                                                         | 11100124000100 | Creation of website/ Procurement of 5No of laptops and tablets                          | 0.00           | 0.00           | 0.00                 | (24,000,000.00)          | 0.00                            | 24,000,000.00           | 0.00             |
| 23050108                                                         | 11100123001000 | Organize sensitization to stop School age Children from Hawking -ECR                    | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| <b>11 - Information Communication and Technology Total</b>       |                |                                                                                         | 18,143,026.00  | 34,645,767.56  | 60,484,600.00        | (51,000,000.00)          | 0.00                            | 111,484,600.00          | 25,838,832.44    |
| <b>012300100100 - Ministry of Information and Strategy Total</b> |                |                                                                                         | 18,143,026.00  | 34,645,767.56  | 60,484,600.00        | (51,000,000.00)          | 0.00                            | 111,484,600.00          | 25,838,832.44    |
| <b>012300300100 - Adamawa Television Corporation</b>             |                |                                                                                         |                |                |                      |                          |                                 |                         |                  |
| <b>11 - Information Communication and Technology</b>             |                |                                                                                         |                |                |                      |                          |                                 |                         |                  |
| 23010105                                                         | 11100123004600 | Purchase of 6 Toyota Corolla LE Vehicles for the station                                | 0.00           | 0.00           | 0.00                 | (9,000,000.00)           | 0.00                            | 9,000,000.00            | 0.00             |
| 23010113                                                         | 11100123006900 | Purchase of Lagand UPS power inverter ATV Girei LGA                                     | 0.00           | 0.00           | 70,000,000.00        | 70,000,000.00            | 0.00                            | 0.00                    | 70,000,000.00    |
| 23010123                                                         | 11100123001800 | Purchase of 20 Fire Extinguishers                                                       | 0.00           | 0.00           | 0.00                 | (810,000.00)             | 0.00                            | 810,000.00              | 0.00             |
| 23010139                                                         | 11100123002400 | purchase of 2 radio mics EW 122P G4                                                     | 0.00           | 0.00           | 0.00                 | (1,560,000.00)           | 0.00                            | 1,560,000.00            | 0.00             |
| 23010139                                                         | 11100123002700 | Black Magic Analog-SDI Converters Purchase                                              | 0.00           | 0.00           | 0.00                 | (2,800,000.00)           | 0.00                            | 2,800,000.00            | 0.00             |
| 23010139                                                         | 11100123003100 | Purchase of 4 field sony PXW FX9                                                        | 0.00           | 0.00           | 0.00                 | (26,000,000.00)          | 0.00                            | 26,000,000.00           | 0.00             |
| 23010139                                                         | 11100123003200 | Purchase of ATEM Switcher - ATEM 2 M/E                                                  | 0.00           | 0.00           | 0.00                 | (3,500,000.00)           | 0.00                            | 3,500,000.00            | 0.00             |
| 23010139                                                         | 11100123003300 | Purchase of Behringer Audio Console SCM-12X                                             | 0.00           | 0.00           | 0.00                 | (700,000.00)             | 0.00                            | 700,000.00              | 0.00             |
| 23010139                                                         | 11100123003400 | Purchase of Lavella Mics Sendheizer EW112                                               | 0.00           | 0.00           | 0.00                 | (500,000.00)             | 0.00                            | 500,000.00              | 0.00             |
| 23010139                                                         | 11100123003500 | Purchase of Roving Mics Sendheizer EW100G                                               | 0.00           | 0.00           | 0.00                 | (1,440,000.00)           | 0.00                            | 1,440,000.00            | 0.00             |
| 23010139                                                         | 11100123005300 | Purchase of 6 Eaton Glasgow 400A TP+N Metal Isolator                                    | 0.00           | 0.00           | 0.00                 | (7,800,000.00)           | 0.00                            | 7,800,000.00            | 0.00             |
| 23010139                                                         | 11100123006500 | Purchase of 1No Complete Digital TV Production Studio Equipm                            | 0.00           | 0.00           | 0.00                 | (137,974,000.00)         | 0.00                            | 137,974,000.00          | 0.00             |
| 23010139                                                         | 11100123006600 | Purchase of New Compact Playout Server                                                  | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23010139                                                         | 11100123006700 | Purchase of Tricaster and accessories                                                   | 0.00           | 0.00           | 0.00                 | (33,000,000.00)          | 0.00                            | 33,000,000.00           | 0.00             |
| 23010139                                                         | 11100123007000 | Purchase of 4 Sennheiser lapel mic                                                      | 0.00           | 0.00           | 0.00                 | (600,000.00)             | 0.00                            | 600,000.00              | 0.00             |
| 23010141                                                         | 11100123001700 | Purchase of 2 No.75mm Armoured Cable for Ganye and Michika                              | 0.00           | 0.00           | 0.00                 | (4,500,000.00)           | 0.00                            | 4,500,000.00            | 0.00             |
| 23010141                                                         | 11100123002600 | Purchase Black Magic SDI Distributor                                                    | 0.00           | 0.00           | 0.00                 | (2,800,000.00)           | 0.00                            | 2,800,000.00            | 0.00             |
| 23010141                                                         | 11100123002800 | Purchase of Black Magic HDMI-SDI Converters                                             | 0.00           | 0.00           | 0.00                 | (2,800,000.00)           | 0.00                            | 2,800,000.00            | 0.00             |
| 23010141                                                         | 11100123002900 | Purchase of 2 Transmitter Power supply Module for yola Base Station                     | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23010141                                                         | 11100123006400 | Purchase of Black Magic SDI-Analog Converters                                           | 0.00           | 0.00           | 0.00                 | (2,800,000.00)           | 0.00                            | 2,800,000.00            | 0.00             |
| 23010142                                                         | 11100123001500 | Purchase of 12No. Engine Digital Cameras                                                | 0.00           | 0.00           | 0.00                 | (12,000,000.00)          | 0.00                            | 12,000,000.00           | 0.00             |
| 23010145                                                         | 11100123002500 | Purchase of 3TONs Airconditioners for Transmitter and Studio                            | 0.00           | 0.00           | 0.00                 | (1,050,000.00)           | 0.00                            | 1,050,000.00            | 0.00             |
| 23020101                                                         | 11100123005700 | Completion of ATV Mubi Station                                                          | 0.00           | 0.00           | 87,000,000.00        | (70,000,000.00)          | 0.00                            | 157,000,000.00          | 87,000,000.00    |
| 23020101                                                         | 11100124000500 | Completion of ATV Yola Fencing                                                          | 0.00           | 0.00           | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 23020127                                                         | 11100123001600 | Purchase of ICT Facilities and softwares                                                | 0.00           | 0.00           | 0.00                 | (13,316,000.00)          | 0.00                            | 13,316,000.00           | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                             | Project Code   | Project Description                                               | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------|----------------|-------------------------------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                           |                |                                                                   | N              | N                | N                    | N                        | N                               | N                       | N                |
| 23050102                                                  | 11100123006000 | Payment of License fee for all the 5 Stations                     | 0.00           | 0.00             | 0.00                 | (8,000,000.00)           | 0.00                            | 8,000,000.00            | 0.00             |
| 23050102                                                  | 11100123006100 | Process for licensing of Mubi Booster Station                     | 0.00           | 0.00             | 0.00                 | (5,050,000.00)           | 0.00                            | 5,050,000.00            | 0.00             |
| 23050102                                                  | 11100123006200 | Procurement of programmes Content from Content producers          | 0.00           | 0.00             | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 11 - Information Communication and Technology Total       |                |                                                                   | 0.00           | 0.00             | 157,000,000.00       | (333,000,000.00)         | 0.00                            | 490,000,000.00          | 157,000,000.00   |
| 012300300100 - Adamawa Television Corporation Total       |                |                                                                   | 0.00           | 0.00             | 157,000,000.00       | (333,000,000.00)         | 0.00                            | 490,000,000.00          | 157,000,000.00   |
| 012300400100 - Adamawa Broadcasting Corporation           |                |                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 11 - Information Communication and Technology             |                |                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 23010119                                                  | 11100124000700 | Purchase of 2no. 350kva Gen transmission station at mbamba        | 0.00           | 0.00             | 0.00                 | (55,000,000.00)          | 0.00                            | 55,000,000.00           | 0.00             |
| 23010139                                                  | 11100123007100 | Purchase of 10Nos of 3-Horsepower standing A/c for AM/FM Tran.    | 0.00           | 0.00             | 0.00                 | (7,500,000.00)           | 0.00                            | 7,500,000.00            | 0.00             |
| 23010142                                                  | 11100124000900 | Purchase of 1N0 of AM transmitter spare parts at Yola North       | 0.00           | 0.00             | 0.00                 | (46,000,000.00)          | 0.00                            | 46,000,000.00           | 0.00             |
| 23020103                                                  | 11100124000600 | Connection of yola base station to 33kv dedicated power           | 0.00           | 0.00             | 0.00                 | (33,000,000.00)          | 0.00                            | 33,000,000.00           | 0.00             |
| 23020127                                                  | 11100124000800 | Provision of internet service in the broadcasting house           | 0.00           | 0.00             | 0.00                 | (7,000,000.00)           | 0.00                            | 7,000,000.00            | 0.00             |
| 23020127                                                  | 11100124001000 | Purchase of 1N0 of FM transmitter spare parts at Yola North       | 0.00           | 1,842,875,000.00 | 1,846,303,400.00     | (653,736,600.00)         | 0.00                            | 2,500,040,000.00        | 3,428,400.00     |
| 23030121                                                  | 11100123007200 | wall fancing of Hong Booster Station                              | 0.00           | 0.00             | 0.00                 | (14,500,000.00)          | 0.00                            | 14,500,000.00           | 0.00             |
| 23030121                                                  | 11100123007300 | Renovation of storm damaged booster station at Hong               | 0.00           | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 11 - Information Communication and Technology Total       |                |                                                                   | 0.00           | 1,842,875,000.00 | 1,846,303,400.00     | (821,736,600.00)         | 0.00                            | 2,668,040,000.00        | 3,428,400.00     |
| 14 - Power                                                |                |                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 23010139                                                  | 14100123000500 | Provision of Digital Studio,Upgrading of Mast Wave-G& Repl of ATU | 0.00           | 0.00             | 0.00                 | (42,000,000.00)          | 0.00                            | 42,000,000.00           | 0.00             |
| 14 - Power Total                                          |                |                                                                   | 0.00           | 0.00             | 0.00                 | (42,000,000.00)          | 0.00                            | 42,000,000.00           | 0.00             |
| 012300400100 - Adamawa Broadcasting Corporation Total     |                |                                                                   | 0.00           | 1,842,875,000.00 | 1,846,303,400.00     | (863,736,600.00)         | 0.00                            | 2,710,040,000.00        | 3,428,400.00     |
| 012301300100 - Government Printing Press                  |                |                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 11 - Information Communication and Technology             |                |                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 23010119                                                  | 11100123007400 | Purchase of 1No. 100KVA PERKINS Gen (Mikano Model)                | 0.00           | 4,140,484.15     | 9,998,125.00         | (2,201,875.00)           | 0.00                            | 12,200,000.00           | 5,857,640.85     |
| 23010139                                                  | 11100123007600 | Purchase of 1 No. Exercise Book Rulling Machine (English)         | 0.00           | 0.00             | 0.00                 | (6,500,000.00)           | 0.00                            | 6,500,000.00            | 0.00             |
| 23010139                                                  | 11100123007700 | Purchase of 1No. Set of Plate Processor A1                        | 0.00           | 0.00             | 0.00                 | (6,000,000.00)           | 0.00                            | 6,000,000.00            | 0.00             |
| 23010142                                                  | 11100124001200 | Purchase of 1N0 Direct image Machine (DI) A2 size                 | 0.00           | 0.00             | 7,645,625.00         | 3,845,625.00             | 0.00                            | 3,800,000.00            | 7,645,625.00     |
| 23010142                                                  | 11100124001300 | Purchase of 1N0 kord 64 machine grey colour                       | 0.00           | 0.00             | 17,156,250.00        | 10,856,250.00            | 0.00                            | 6,300,000.00            | 17,156,250.00    |
| 23030121                                                  | 11100124001100 | Renovation of security complex block                              | 0.00           | 0.00             | 0.00                 | (20,200,000.00)          | 0.00                            | 20,200,000.00           | 0.00             |
| 11 - Information Communication and Technology Total       |                |                                                                   | 0.00           | 4,140,484.15     | 34,800,000.00        | (20,200,000.00)          | 0.00                            | 55,000,000.00           | 30,659,515.85    |
| 012301300100 - Government Printing Press Total            |                |                                                                   | 0.00           | 4,140,484.15     | 34,800,000.00        | (20,200,000.00)          | 0.00                            | 55,000,000.00           | 30,659,515.85    |
| 012305500100 - Adamawa Press Limited                      |                |                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 11 - Information Communication and Technology             |                |                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 23010114                                                  | 11100124001400 | Purchase of MOZ 2No.offset printing Machine                       | 0.00           | 0.00             | 0.00                 | (80,000,000.00)          | 0.00                            | 80,000,000.00           | 0.00             |
| 11 - Information Communication and Technology Total       |                |                                                                   | 0.00           | 0.00             | 0.00                 | (80,000,000.00)          | 0.00                            | 80,000,000.00           | 0.00             |
| 012305500100 - Adamawa Press Limited Total                |                |                                                                   | 0.00           | 0.00             | 0.00                 | (80,000,000.00)          | 0.00                            | 80,000,000.00           | 0.00             |
| 012300000000 - Ministry of Information and Strategy Total |                |                                                                   | 18,143,026.00  | 1,881,661,251.71 | 2,098,588,000.00     | (1,347,936,600.00)       | 0.00                            | 3,446,524,600.00        | 216,926,748.29   |
| 012500000000 - Office of the Head of Service              |                |                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 012500700100 - Adamawa State Staff Pension Board          |                |                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                  |                |                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 23020101                                                  | 13100123004600 | Construction of 1No. Block of 5No. Office & an Archive            | 0.00           | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020127                                                  | 13100123004700 | Provision of LAN to Office within the Board & ICT Unit            | 0.00           | 0.00             | 0.00                 | (704,300.00)             | 0.00                            | 704,300.00              | 0.00             |
| 13 - Reform of Government and Governance Total            |                |                                                                   | 0.00           | 0.00             | 0.00                 | (10,704,300.00)          | 0.00                            | 10,704,300.00           | 0.00             |
| 012500700100 - Adamawa State Staff Pension Board Total    |                |                                                                   | 0.00           | 0.00             | 0.00                 | (10,704,300.00)          | 0.00                            | 10,704,300.00           | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code | Project Code                                             | Project Description                                           | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|----------------------------------------------------------|---------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                                                          |                                                               | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 012500800100  | Department of Labour and Productivity                    |                                                               |                |                |                      |                          |                                 |                         |                  |
| 13            | Reform of Government and Governance                      |                                                               |                |                |                      |                          |                                 |                         |                  |
| 23020101      | 13100123004800                                           | Establishment of Information Centres on Labour Matters        | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 13            | Reform of Government and Governance Total                |                                                               | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 012500800100  | Department of Labour and Productivity Total              |                                                               | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 012500000000  | Office of the Head of Service Total                      |                                                               | 0.00           | 0.00           | 0.00                 | (20,704,300.00)          | 0.00                            | 20,704,300.00           | 0.00             |
| 014000000000  | Office of the State Auditor General                      |                                                               |                |                |                      |                          |                                 |                         |                  |
| 014000200100  | Office of the Auditor General for Local Government       |                                                               |                |                |                      |                          |                                 |                         |                  |
| 10            | Water Resources and Rural Development                    |                                                               |                |                |                      |                          |                                 |                         |                  |
| 23020105      | 10100123000700                                           | Drilling of Borehole State Audit Headquarters                 | 0.00           | 0.00           | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 10            | Water Resources and Rural Development Total              |                                                               | 0.00           | 0.00           | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 13            | Reform of Government and Governance                      |                                                               |                |                |                      |                          |                                 |                         |                  |
| 23020101      | 13100123004900                                           | Block wall fencing of the State Audit Hqtrs                   | 0.00           | 0.00           | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020101      | 13100123005000                                           | Construction of office block 'B' at the State Auditor Gene    | 0.00           | 0.00           | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 23020101      | 13100123005100                                           | Construction of office block 'A' at the State Auditor Gener   | 0.00           | 0.00           | 0.00                 | (8,986,100.00)           | 0.00                            | 8,986,100.00            | 0.00             |
| 13            | Reform of Government and Governance Total                |                                                               | 0.00           | 0.00           | 0.00                 | (11,986,100.00)          | 0.00                            | 11,986,100.00           | 0.00             |
| 014000200100  | Office of the Auditor General for Local Government Total |                                                               | 0.00           | 0.00           | 0.00                 | (13,986,100.00)          | 0.00                            | 13,986,100.00           | 0.00             |
| 014000000000  | Office of the State Auditor General Total                |                                                               | 0.00           | 0.00           | 0.00                 | (13,986,100.00)          | 0.00                            | 13,986,100.00           | 0.00             |
| 014700000000  | Civil Service Commission (CSC)                           |                                                               |                |                |                      |                          |                                 |                         |                  |
| 014700100100  | Civil Service Commission                                 |                                                               |                |                |                      |                          |                                 |                         |                  |
| 13            | Reform of Government and Governance                      |                                                               |                |                |                      |                          |                                 |                         |                  |
| 23010119      | 13100122000600                                           | Purchase and Installation of 35 K V A Generating set          | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020105      | 13100123005200                                           | Sinking of 1No.Moterized borehole with O/T in the Premises    | 0.00           | 0.00           | 0.00                 | (2,006,700.00)           | 0.00                            | 2,006,700.00            | 0.00             |
| 23020127      | 13100122000500                                           | Establishment of ICT Centre                                   | 0.00           | 0.00           | 0.00                 | (2,493,400.00)           | 0.00                            | 2,493,400.00            | 0.00             |
| 23030121      | 13100123005400                                           | Renovation of 3N0 Blocks of 7 offices each                    | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23040101      | 13100123005300                                           | Landscaping of Civil service commission premises              | 0.00           | 0.00           | 0.00                 | (1,006,700.00)           | 0.00                            | 1,006,700.00            | 0.00             |
| 13            | Reform of Government and Governance Total                |                                                               | 0.00           | 0.00           | 0.00                 | (30,506,800.00)          | 0.00                            | 30,506,800.00           | 0.00             |
| 014700100100  | Civil Service Commission Total                           |                                                               | 0.00           | 0.00           | 0.00                 | (30,506,800.00)          | 0.00                            | 30,506,800.00           | 0.00             |
| 014700000000  | Civil Service Commission (CSC) Total                     |                                                               | 0.00           | 0.00           | 0.00                 | (30,506,800.00)          | 0.00                            | 30,506,800.00           | 0.00             |
| 014800000000  | Adamawa State Independence Electoral Commission          |                                                               |                |                |                      |                          |                                 |                         |                  |
| 014800100100  | Adamawa State Independence Electoral Commission          |                                                               |                |                |                      |                          |                                 |                         |                  |
| 13            | Reform of Government and Governance                      |                                                               |                |                |                      |                          |                                 |                         |                  |
| 23050103      | 13100122000700                                           | Provision to support the conduct of Local Government Election | 0.00           | 675,738,231.94 | 680,965,700.00       | (772,034,300.00)         | 0.00                            | 1,453,000,000.00        | 5,227,468.06     |
| 13            | Reform of Government and Governance Total                |                                                               | 0.00           | 675,738,231.94 | 680,965,700.00       | (772,034,300.00)         | 0.00                            | 1,453,000,000.00        | 5,227,468.06     |
| 014800100100  | Adamawa State Independence Electoral Commission Total    |                                                               | 0.00           | 675,738,231.94 | 680,965,700.00       | (772,034,300.00)         | 0.00                            | 1,453,000,000.00        | 5,227,468.06     |
| 014800000000  | Adamawa State Independence Electoral Commission Total    |                                                               | 0.00           | 675,738,231.94 | 680,965,700.00       | (772,034,300.00)         | 0.00                            | 1,453,000,000.00        | 5,227,468.06     |
| 014900000000  | Local Government Service Commission                      |                                                               |                |                |                      |                          |                                 |                         |                  |
| 014900100100  | Local Government Service Commission                      |                                                               |                |                |                      |                          |                                 |                         |                  |
| 13            | Reform of Government and Governance                      |                                                               |                |                |                      |                          |                                 |                         |                  |
| 23010113      | 13100123005600                                           | Establishment of ICT Center Yola North LGA                    | 0.00           | 0.00           | 0.00                 | (4,000,000.00)           | 0.00                            | 4,000,000.00            | 0.00             |
| 23010142      | 13100124001200                                           | Purchase of ICT Equipments at Head Quarter                    | 0.00           | 0.00           | 0.00                 | (8,000,000.00)           | 0.00                            | 8,000,000.00            | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                        | Project Code   | Project Description                                                                               | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                      |                |                                                                                                   | N              | N                | N                    | N                        | N                               | N                       | N                |
| 23020101                                                             | 13100124001300 | construction of 1NO training complex with capacity of of 150 participants at Head Quarter         | 0.00           | 0.00             | 0.00                 | (7,000,000.00)           | 0.00                            | 7,000,000.00            | 0.00             |
| 23030121                                                             | 13100123005700 | Renovation of Administrative Block Yola North LGA                                                 | 0.00           | 0.00             | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 13 - Reform of Government and Governance Total                       |                |                                                                                                   | 0.00           | 0.00             | 0.00                 | (21,000,000.00)          | 0.00                            | 21,000,000.00           | 0.00             |
| 014900100100 - Local Government Service Commission Total             |                |                                                                                                   | 0.00           | 0.00             | 0.00                 | (21,000,000.00)          | 0.00                            | 21,000,000.00           | 0.00             |
| 014900000000 - Local Government Service Commission Total             |                |                                                                                                   | 0.00           | 0.00             | 0.00                 | (21,000,000.00)          | 0.00                            | 21,000,000.00           | 0.00             |
| 016100000000 - Office of the Secretary to the State Government       |                |                                                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 016100100100 - Office of the Secretary to the State Government       |                |                                                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 03 - Poverty Alleviation                                             |                |                                                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 23050101                                                             | 03100123000300 | Provision of Micro-Credit for Vulnerables and People with Special Needs                           | 0.00           | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 03 - Poverty Alleviation Total                                       |                |                                                                                                   | 0.00           | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 05 - Education                                                       |                |                                                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 23020111                                                             | 05050323000100 | Establishment of E-library in SSG's office                                                        | 0.00           | 54,255,601.08    | 54,798,200.00        | (445,201,800.00)         | 0.00                            | 500,000,000.00          | 542,598.92       |
| 05 - Education Total                                                 |                |                                                                                                   | 0.00           | 54,255,601.08    | 54,798,200.00        | (445,201,800.00)         | 0.00                            | 500,000,000.00          | 542,598.92       |
| 10 - Water Resources and Rural Development                           |                |                                                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 23030104                                                             | 10100123000800 | Upgrading of water supply system in State Secretariat Complex                                     | 0.00           | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 10 - Water Resources and Rural Development Total                     |                |                                                                                                   | 0.00           | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 11 - Information Communication and Technology                        |                |                                                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 23020127                                                             | 11100124001500 | Provision of ICT Infrastructure for SABER implementation via state Committee for Export Promotion | 0.00           | 1,749,385,524.68 | 1,754,879,400.00     | (445,120,600.00)         | 0.00                            | 2,200,000,000.00        | 5,493,875.32     |
| 11 - Information Communication and Technology Total                  |                |                                                                                                   | 0.00           | 1,749,385,524.68 | 1,754,879,400.00     | (445,120,600.00)         | 0.00                            | 2,200,000,000.00        | 5,493,875.32     |
| 13 - Reform of Government and Governance                             |                |                                                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 23010142                                                             | 13100123005800 | Purchase of Tele. Equipment in State Secretariat                                                  | 0.00           | 0.00             | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23020101                                                             | 13100122000800 | Construction of Offices at Muslim Pilgrims Welfare Board                                          | 52,973,133.00  | 0.00             | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23020118                                                             | 13100123005900 | Construction of Car Porches in State Secretariat Complex                                          | 0.00           | 0.00             | 0.00                 | (350,000,000.00)         | 0.00                            | 350,000,000.00          | 0.00             |
| 23020127                                                             | 13100123006600 | Establishment of Internet Facilities and Connectivity in State Secretariat                        | 0.00           | 0.00             | 0.00                 | (35,000,000.00)          | 0.00                            | 35,000,000.00           | 0.00             |
| 23030109                                                             | 13100123006100 | Servicing of Fire Service Equipment within the State Secret                                       | 0.00           | 0.00             | 0.00                 | (65,000,000.00)          | 0.00                            | 65,000,000.00           | 0.00             |
| 23030121                                                             | 13100122000900 | Renovation of Liaison Office Abuja and furnishing                                                 | 0.00           | 60,640,000.00    | 120,000,000.00       | 0.00                     | 0.00                            | 120,000,000.00          | 59,360,000.00    |
| 23030121                                                             | 13100122001000 | Renovation of Liaison Offices Lagos                                                               | 0.00           | 0.00             | 0.00                 | (135,000,000.00)         | 0.00                            | 135,000,000.00          | 0.00             |
| 23030121                                                             | 13100123006200 | Renovation of Liaison Offices Kaduna                                                              | 0.00           | 0.00             | 0.00                 | (80,000,000.00)          | 0.00                            | 80,000,000.00           | 0.00             |
| 23030121                                                             | 13100123006300 | Renovation/Maintenance of Building at Adamawa State Plaza, Abuja                                  | 0.00           | 266,393,225.57   | 269,057,200.00       | (480,942,800.00)         | 250,000,000.00                  | 500,000,000.00          | 2,663,974.43     |
| 23030121                                                             | 13100123006400 | Completion of one Storey office Complex at Christian Pilgrim                                      | 0.00           | 0.00             | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23030121                                                             | 13100123006500 | Renovation of offices at State Secretariat Complex                                                | 0.00           | 0.00             | 0.00                 | (200,000,000.00)         | 0.00                            | 200,000,000.00          | 0.00             |
| 23030121                                                             | 13100123006700 | Renovation of Offices at Muslim Pilgrims Welfare Board                                            | 0.00           | 0.00             | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 23030121                                                             | 13100123006900 | Renovation of office Blocks/Fencing and Landscaping of Chr                                        | 0.00           | 0.00             | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 23030121                                                             | 13100123007000 | Renovation of Conference Hall, EXECO Chamber and Furnishing                                       | 0.00           | 0.00             | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23040101                                                             | 13100123006000 | Landscaping within the State Secretariat Complex                                                  | 0.00           | 0.00             | 0.00                 | (85,000,000.00)          | 0.00                            | 85,000,000.00           | 0.00             |
| 23040101                                                             | 13100123007100 | Provision for Landscaping of Hajj Camp                                                            | 0.00           | 0.00             | 0.00                 | (75,000,000.00)          | 0.00                            | 75,000,000.00           | 0.00             |
| 13 - Reform of Government and Governance Total                       |                |                                                                                                   | 52,973,133.00  | 327,033,225.57   | 389,057,200.00       | (1,830,942,800.00)       | 250,000,000.00                  | 1,970,000,000.00        | 62,023,974.43    |
| 14 - Power                                                           |                |                                                                                                   |                |                  |                      |                          |                                 |                         |                  |
| 23020103                                                             | 14100123000600 | Completion and Reactivation of Electric Supply in State Secretariat                               | 0.00           | 0.00             | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23030113                                                             | 14100123000700 | Rehabilitation of Roads in State Secretariat Complex                                              | 0.00           | 0.00             | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23030140                                                             | 14100123000800 | Reactivation of Electric Lighting in State and Maintenance of Electricity                         | 0.00           | 0.00             | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 14 - Power Total                                                     |                |                                                                                                   | 0.00           | 0.00             | 0.00                 | (190,000,000.00)         | 0.00                            | 190,000,000.00          | 0.00             |
| 016100100100 - Office of the Secretary to the State Government Total |                |                                                                                                   | 52,973,133.00  | 2,130,674,351.33 | 2,198,734,800.00     | (2,931,265,200.00)       | 250,000,000.00                  | 4,880,000,000.00        | 68,060,448.67    |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                                         | Project Code   | Project Description                                                                                  | Actual           | Actual           | Final Budget     | Budget Transfers   | Supplementary Budget | Original Budget   | Variance       |
|---------------------------------------------------------------------------------------|----------------|------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|--------------------|----------------------|-------------------|----------------|
|                                                                                       |                |                                                                                                      | 2023             | 2024             | 2024             | 2024               | 2024                 | 2024              | 2024           |
|                                                                                       |                |                                                                                                      | N                | N                | N                | N                  | N                    | N                 | N              |
| 016102100100 - Poverty Alleviation Agency                                             |                |                                                                                                      |                  |                  |                  |                    |                      |                   |                |
| 03 - Poverty Alleviation                                                              |                |                                                                                                      |                  |                  |                  |                    |                      |                   |                |
| 23010129                                                                              | 03100123000500 | Purchase of Technical Equipment & Machineries for TTC's                                              | 29,436,930.00    | 29,363,200.00    | 93,636,325.00    | (6,363,675.00)     | 0.00                 | 100,000,000.00    | 64,273,125.00  |
| 23010129                                                                              | 03100123000600 | Supply of Technical Equipment for Welding other related items in the State                           | 856,000.00       | 21,600,000.00    | 22,000,000.00    | 2,000,000.00       | 0.00                 | 20,000,000.00     | 400,000.00     |
| 23010139                                                                              | 03100123001800 | Procurement of equipment & tools for distribution to the graduate trainees (start up kits)           | 330,000.00       | 6,325,000.00     | 8,300,000.00     | (191,700,000.00)   | 0.00                 | 200,000,000.00    | 1,975,000.00   |
| 23010142                                                                              | 03100123000900 | Purchase of TV/Radio production equipment                                                            | 1,070,000.00     | 0.00             | 0.00             | (1,000,000.00)     | 0.00                 | 1,000,000.00      | 0.00           |
| 23020118                                                                              | 03100123002200 | Provision for development of infrastructures as Constituency projects                                | 0.00             | 4,404,500.00     | 5,000,000.00     | (45,000,000.00)    | 0.00                 | 50,000,000.00     | 595,500.00     |
| 23020128                                                                              | 03100123000700 | Construction of 3 Nos Welding Workshops in 3 senatorial zones                                        | 15,040,000.00    | 0.00             | 0.00             | (60,000,000.00)    | 0.00                 | 60,000,000.00     | 0.00           |
| 23030121                                                                              | 03100123000800 | Renovation of existing PAWECA Office                                                                 | 944,400.00       | 3,300,000.00     | 4,000,000.00     | (6,000,000.00)     | 0.00                 | 10,000,000.00     | 700,000.00     |
| 23030121                                                                              | 03100123001300 | Rehabilitation of farming skills acquisition centres (FSAC) in 21 LGAs                               | 7,396,000.00     | 0.00             | 0.00             | (20,000,000.00)    | 0.00                 | 20,000,000.00     | 0.00           |
| 23030121                                                                              | 03100123001400 | Rehabilitation and upgrading of 10 Technical Training Centres in the state                           | 2,710,800.00     | 24,139,000.00    | 25,000,000.00    | (25,000,000.00)    | 0.00                 | 50,000,000.00     | 861,000.00     |
| 23030121                                                                              | 03100123001900 | Renovation of 10VTTs for Re-opening and implementation of Training programmes                        | 167,520,200.00   | 0.00             | 0.00             | 0.00               | 0.00                 | 0.00              | 0.00           |
| 23050101                                                                              | 03100123001600 | Provision of Social welfare for aged/physically challenged                                           | 122,374,762.00   | 75,000,000.00    | 75,010,000.00    | (24,990,000.00)    | 0.00                 | 100,000,000.00    | 10,000.00      |
| 23050108                                                                              | 03100122000100 | Provision forFacilitating digital SMEs (NG-CARES)                                                    | 19,534,750.00    | 595,282,624.00   | 598,400,000.00   | 198,400,000.00     | 0.00                 | 400,000,000.00    | 3,117,376.00   |
| 23050108                                                                              | 03100122000200 | Capacity Building for Staff of Poverty Alleviation Agency and Youths in the State                    | 363,418,300.00   | 0.00             | 0.00             | 0.00               | 0.00                 | 0.00              | 0.00           |
| 23050108                                                                              | 03100123001100 | Media Campaign/sensitization/enlightment on poverty reduction & wealth creation and vacations        | 263,000.00       | 14,862,000.00    | 15,000,000.00    | 0.00               | 0.00                 | 15,000,000.00     | 138,000.00     |
| 23050108                                                                              | 03100123001200 | Training of Master Trainers in the State                                                             | 430,000.00       | 173,162,600.00   | 174,594,300.00   | 144,594,300.00     | 0.00                 | 30,000,000.00     | 1,431,700.00   |
| 23050108                                                                              | 03100123002300 | provision for Women Skill Aquizition and Empoerment Programme for Women in Kola - Guyuk in Guyuk LGA | 429,309,371.00   | 36,786,800.00    | 50,000,000.00    | 0.00               | 0.00                 | 50,000,000.00     | 13,213,200.00  |
| 23050108                                                                              | 03100123002400 | Provision for Youth Skills Aquizition and Empoerment Programme for Youths in Dumna - Guyuk LGA       | 16,649,000.00    | 49,836,561.25    | 50,000,000.00    | 0.00               | 0.00                 | 50,000,000.00     | 163,438.75     |
| 23050109                                                                              | 03100123002100 | Provision for Adamwa State Social support program (HCD)                                              | 656,168,758.00   | 4,036,984,371.00 | 4,056,354,300.00 | 2,556,354,300.00   | 0.00                 | 1,500,000,000.00  | 19,369,929.00  |
| 03 - Poverty Alleviation Total                                                        |                |                                                                                                      | 1,833,452,271.00 | 5,071,046,656.25 | 5,177,294,925.00 | 2,521,294,925.00   | 0.00                 | 2,656,000,000.00  | 106,248,268.75 |
| 016102100100 - Poverty Alleviation Agency Total                                       |                |                                                                                                      | 1,833,452,271.00 | 5,071,046,656.25 | 5,177,294,925.00 | 2,521,294,925.00   | 0.00                 | 2,656,000,000.00  | 106,248,268.75 |
| 016105200100 - NEPAD/APRM                                                             |                |                                                                                                      |                  |                  |                  |                    |                      |                   |                |
| 13 - Reform of Government and Governance                                              |                |                                                                                                      |                  |                  |                  |                    |                      |                   |                |
| 23010142                                                                              | 13100124001500 | Procurement of Highspeed Fiber Optic Network Connectivity                                            | 0.00             | 450,000.00       | 450,000.00       | (999,550,000.00)   | 0.00                 | 1,000,000,000.00  | 0.00           |
| 23020101                                                                              | 13100124001600 | Establishment of Technology start up Hubs                                                            | 0.00             | 0.00             | 0.00             | (350,000,000.00)   | 0.00                 | 350,000,000.00    | 0.00           |
| 23020101                                                                              | 13100124001900 | Establishment of cyber security unit &framework in the state                                         | 0.00             | 0.00             | 0.00             | (200,000,000.00)   | 0.00                 | 200,000,000.00    | 0.00           |
| 23050101                                                                              | 13100123007200 | Domestication National Programme of Action at State & LG                                             | 0.00             | 21,809,800.00    | 22,027,900.00    | (7,972,100.00)     | 0.00                 | 30,000,000.00     | 218,100.00     |
| 23050102                                                                              | 13100124001800 | Procurement of E - Governance & Digitalizatin Services in the state                                  | 0.00             | 0.00             | 0.00             | (700,000,000.00)   | 0.00                 | 700,000,000.00    | 0.00           |
| 23050103                                                                              | 13100122001100 | Monitoring and evaluation of small holder farmers                                                    | 4,871,676.00     | 37,010,900.00    | 37,231,100.00    | 22,231,100.00      | 0.00                 | 15,000,000.00     | 220,200.00     |
| 23050103                                                                              | 13100123007300 | Media activities on Govt.Programme through Radio TV & Print                                          | 165,000.00       | 0.00             | 0.00             | (5,000,000.00)     | 0.00                 | 5,000,000.00      | 0.00           |
| 13 - Reform of Government and Governance Total                                        |                |                                                                                                      | 5,036,676.00     | 59,270,700.00    | 59,709,000.00    | (2,240,291,000.00) | 0.00                 | 2,300,000,000.00  | 438,300.00     |
| 016105200100 - NEPAD/APRM Total                                                       |                |                                                                                                      | 5,036,676.00     | 59,270,700.00    | 59,709,000.00    | (2,240,291,000.00) | 0.00                 | 2,300,000,000.00  | 438,300.00     |
| 016105400100 - Adamawa State Information Technology Development Agency (ASITDA)       |                |                                                                                                      |                  |                  |                  |                    |                      |                   |                |
| 02 - Societal Re-orientation                                                          |                |                                                                                                      |                  |                  |                  |                    |                      |                   |                |
| 23020127                                                                              | 02100124000400 | Procurement of Highspeed Fiber Optic Network Connectivity                                            | 0.00             | 0.00             | 0.00             | (1,000,000,000.00) | 0.00                 | 1,000,000,000.00  | 0.00           |
| 23020127                                                                              | 02100124000500 | Establishment of Technology start up Hubs                                                            | 0.00             | 0.00             | 0.00             | (350,000,000.00)   | 0.00                 | 350,000,000.00    | 0.00           |
| 23020127                                                                              | 02100124000800 | Establishment of cyber security unit &framework in the state                                         | 0.00             | 0.00             | 0.00             | (200,000,000.00)   | 0.00                 | 200,000,000.00    | 0.00           |
| 23050102                                                                              | 02100124000700 | Procurement of E - Governance & Digitalizatin Services in the state                                  | 0.00             | 0.00             | 0.00             | (700,000,000.00)   | 0.00                 | 700,000,000.00    | 0.00           |
| 23050108                                                                              | 02100124000600 | Capacity building /training on Digital skills                                                        | 0.00             | 0.00             | 0.00             | (250,000,000.00)   | 0.00                 | 250,000,000.00    | 0.00           |
| 02 - Societal Re-orientation Total                                                    |                |                                                                                                      | 0.00             | 0.00             | 0.00             | (2,500,000,000.00) | 0.00                 | 2,500,000,000.00  | 0.00           |
| 016105400100 - Adamawa State Information Technology Development Agency (ASITDA) Total |                |                                                                                                      | 0.00             | 0.00             | 0.00             | (2,500,000,000.00) | 0.00                 | 2,500,000,000.00  | 0.00           |
| 016100000000 - Office of the Secretary to the State Government Total                  |                |                                                                                                      | 1,891,462,080.00 | 7,260,991,707.58 | 7,435,738,725.00 | (5,150,261,275.00) | 250,000,000.00       | 12,336,000,000.00 | 174,747,017.42 |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                    | Project Code   | Project Description                                                                                                                       | Actual<br>2023   | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                  |                |                                                                                                                                           | <b>₦</b>         | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 016300000000 - Ministry for Special Duties       |                |                                                                                                                                           |                  |                   |                      |                          |                                 |                         |                  |
| 016300100100 - Ministry for Special Duties       |                |                                                                                                                                           |                  |                   |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance         |                |                                                                                                                                           |                  |                   |                      |                          |                                 |                         |                  |
| 23050101                                         | 13100123007800 | Supervision/Sensitization activities of special projects in areas of peace, security and reconciliation                                   | 0.00             | 0.00              | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23050103                                         | 13100123007500 | Provision for Supervision of Disaster Areas                                                                                               | 0.00             | 0.00              | 0.00                 | (9,900,000.00)           | 0.00                            | 9,900,000.00            | 0.00             |
| 23050103                                         | 13100123007700 | Assessment, Monitoring and Evalaution of State Constituency projects across the 21 L. G. As of the State                                  | 0.00             | 0.00              | 0.00                 | (7,700,000.00)           | 0.00                            | 7,700,000.00            | 0.00             |
| 23050108                                         | 13100123007600 | Social Re-orientation on Drug Abuse, Unwanted Pregnancy, Ethnic/Religious Crises and Food/Nutrition. In Gombi, Hong, and Mubi North L.G.A | 0.00             | 0.00              | 0.00                 | (2,691,000.00)           | 0.00                            | 2,691,000.00            | 0.00             |
| 13 - Reform of Government and Governance Total   |                |                                                                                                                                           | 0.00             | 0.00              | 0.00                 | (26,341,000.00)          | 0.00                            | 26,341,000.00           | 0.00             |
| 016300100100 - Ministry for Special Duties Total |                |                                                                                                                                           | 0.00             | 0.00              | 0.00                 | (26,341,000.00)          | 0.00                            | 26,341,000.00           | 0.00             |
| 016300000000 - Ministry for Special Duties Total |                |                                                                                                                                           | 0.00             | 0.00              | 0.00                 | (26,341,000.00)          | 0.00                            | 26,341,000.00           | 0.00             |
| 01 - Administration Sector Total                 |                |                                                                                                                                           | 2,477,533,525.00 | 11,022,239,603.92 | 11,503,189,249.00    | (11,828,987,251.00)      | 250,000,000.00                  | 23,082,176,500.00       | 480,949,645.08   |
| 02 - Economic Sector                             |                |                                                                                                                                           |                  |                   |                      |                          |                                 |                         |                  |
| 021500000000 - Ministry of Agriculture           |                |                                                                                                                                           |                  |                   |                      |                          |                                 |                         |                  |
| 021500100100 - Ministry of Agriculture           |                |                                                                                                                                           |                  |                   |                      |                          |                                 |                         |                  |
| 01 - Agriculture                                 |                |                                                                                                                                           |                  |                   |                      |                          |                                 |                         |                  |
| 23010101                                         | 01010224000600 | Establishment of Land Coodinates, Site inspection, Clearing, delineation and Allocation of farm land/ implements                          | 0.00             | 0.00              | 0.00                 | (65,482,000.00)          | 65,482,000.00                   | 0.00                    | 0.00             |
| 23010101                                         | 01010224000700 | Establishment of 30No of farm adoptive research trials (seeds Multiplication)                                                             | 0.00             | 0.00              | 0.00                 | (145,730,000.00)         | 145,730,000.00                  | 0.00                    | 0.00             |
| 23010139                                         | 01010224000900 | Purchase of 21No. Tractors in the State.                                                                                                  | 0.00             | 0.00              | 10,000,000.00        | (1,700,000,000.00)       | 1,710,000,000.00                | 0.00                    | 10,000,000.00    |
| 23010140                                         | 01100124000100 | Purchase of Assorted Food items (Strategic food Security) in the State                                                                    | 0.00             | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23010144                                         | 01010224000500 | Establishments of Food security information system secretariat -ADSC-FSMIS                                                                | 0.00             | 0.00              | 0.00                 | (398,683,280.00)         | 398,683,280.00                  | 0.00                    | 0.00             |
| 23010144                                         | 01010224000800 | Purchase of Agricultural equipments and Machinaries                                                                                       | 0.00             | 0.00              | 0.00                 | (2,257,500,000.00)       | 2,257,500,000.00                | 0.00                    | 0.00             |
| 23010144                                         | 01030323000300 | Pur.of 5000MT Assorted Grains (Sorghum Maize Paddy Rice) for distribution to ease the effect of Covid-19 Pandemic                         | 0.00             | 0.00              | 0.00                 | (35,000,000.00)          | 0.00                            | 35,000,000.00           | 0.00             |
| 23010144                                         | 01030323000600 | Provision of Agricultural inputs to farmers under Fadama III (NG-CARES)                                                                   | 0.00             | 405,128,032.00    | 409,179,400.00       | (90,820,600.00)          | 0.00                            | 500,000,000.00          | 4,051,368.00     |
| 23010144                                         | 01040422000100 | Procurement of storage Pest Control Chemical/Equipments                                                                                   | 0.00             | 0.00              | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 23010144                                         | 01040422000200 | Procurement of Assorted improve Seeds for sale to farmers at subsidized rate                                                              | 0.00             | 191,363,868.00    | 193,277,600.00       | (147,522,400.00)         | 320,800,000.00                  | 20,000,000.00           | 1,913,732.00     |
| 23010144                                         | 01040423000100 | Procurement of pesticides and herbicides for sale to farmers                                                                              | 0.00             | 430,627,500.00    | 434,933,800.00       | (159,466,200.00)         | 494,400,000.00                  | 100,000,000.00          | 4,306,300.00     |
| 23010144                                         | 01040423000200 | Procurement of assorted fertilizers for sale to farmers at subsidized rate                                                                | 0.00             | 2,292,844,341.67  | 2,292,844,360.00     | (236,155,640.00)         | 2,059,000,000.00                | 470,000,000.00          | 18.33            |
| 23020113                                         | 01010123000100 | Pur.of Infor Tech.Equip.For Computerizatin of the Ministry                                                                                | 0.00             | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020113                                         | 01030323000400 | Fencing of 3No. Orchards at Mubi Hong & Toungo                                                                                            | 0.00             | 0.00              | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23020118                                         | 01040423000300 | Provision of Field pest control(Quelea birds and locust)                                                                                  | 0.00             | 0.00              | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23030112                                         | 01030323000500 | Resuscitation of Fertilizer Blending Plants, Yola                                                                                         | 58,855,033.00    | 40,858,981.76     | 40,859,000.00        | (427,391,900.00)         | 0.00                            | 468,250,900.00          | 18.24            |
| 23030112                                         | 01040223000100 | Rehabilitation of 2No. Warehouse at Numan and Ganye                                                                                       | 0.00             | 0.00              | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23030121                                         | 01010123000200 | Reconnaissance & Impact Survey of Agric in Adamawa State                                                                                  | 0.00             | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030121                                         | 01010124000100 | Renovation of 4No. Area Produce Office at Numan Mubi Ganye                                                                                | 0.00             | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 01 - Agriculture Total                           |                |                                                                                                                                           | 58,855,033.00    | 3,360,822,723.43  | 3,381,094,160.00     | (5,725,752,020.00)       | 7,451,595,280.00                | 1,655,250,900.00        | 20,271,436.57    |
| 021500100100 - Ministry of Agriculture Total     |                |                                                                                                                                           | 58,855,033.00    | 3,360,822,723.43  | 3,381,094,160.00     | (5,725,752,020.00)       | 7,451,595,280.00                | 1,655,250,900.00        | 20,271,436.57    |
| 021510200100 - Adamawa ADP                       |                |                                                                                                                                           |                  |                   |                      |                          |                                 |                         |                  |
| 01 - Agriculture                                 |                |                                                                                                                                           |                  |                   |                      |                          |                                 |                         |                  |
| 23010127                                         | 01070123000300 | Procurement of Assorted Equipment ie 4No. GPR 13No. R/boot &22No.Rain Guage                                                               | 0.00             | 0.00              | 0.00                 | (200,000.00)             | 0.00                            | 200,000.00              | 0.00             |
| 23010144                                         | 01040423000400 | Purchase of 2000 Litres of Agrochemical                                                                                                   | 0.00             | 0.00              | 0.00                 | (6,000,000.00)           | 0.00                            | 6,000,000.00            | 0.00             |
| 23030112                                         | 01020123000200 | Upgrading of 4No. Small Ruminants (Livestock OFAR ie)                                                                                     | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23030112                                         | 01040223000200 | Renovation of 15No. Stores all over the state                                                                                             | 0.00             | 0.00              | 0.00                 | (8,000,000.00)           | 0.00                            | 8,000,000.00            | 0.00             |
| 23030112                                         | 01040224000100 | Renovation of 1NO main store at ADADP Head quarters Yola                                                                                  | 0.00             | 0.00              | 0.00                 | (47,800,000.00)          | 0.00                            | 47,800,000.00           | 0.00             |



## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                     | Project Code   | Project Description                                                                                           | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                   |                |                                                                                                               | N                | N                | N                    | N                        | N                               | N                       | N                |
| 23030121                                                          | 01010123000300 | Rehabilitation of ADP Offices at Yola                                                                         | 0.00             | 0.00             | 0.00                 | (31,000,000.00)          | 0.00                            | 31,000,000.00           | 0.00             |
| 23050101                                                          | 01070423000100 | Establishment of 30 No. On-Farm Adaptive Research Trials                                                      | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23050101                                                          | 01070423000200 | Conduct of 1No. Village Listing Survey (VLS)                                                                  | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 01 - Agriculture Total                                            |                |                                                                                                               | 0.00             | 0.00             | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 021510200100 - Adamawa ADP Total                                  |                |                                                                                                               | 0.00             | 0.00             | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 021510300100 - Adamawa Agricultural Mechanization Authority       |                |                                                                                                               |                  |                  |                      |                          |                                 |                         |                  |
| 01 - Agriculture                                                  |                |                                                                                                               |                  |                  |                      |                          |                                 |                         |                  |
| 23010127                                                          | 01070124000300 | Fabrication of 1000No Hand driven planters at Head quarter                                                    | 0.00             | 0.00             | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23010127                                                          | 01070124000400 | Purchase of 10No tractors (75HP) and implements at Head quarter                                               | 0.00             | 0.00             | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 23030121                                                          | 01010123000400 | Construction and renovation of 2 block offices with board room                                                | 0.00             | 0.00             | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23050101                                                          | 01070123000400 | Provision of Mechanization services logistics                                                                 | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 01 - Agriculture Total                                            |                |                                                                                                               | 0.00             | 0.00             | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 021510300100 - Adamawa Agricultural Mechanization Authority Total |                |                                                                                                               | 0.00             | 0.00             | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 021500000000 - Ministry of Agriculture Total                      |                |                                                                                                               | 58,855,033.00    | 3,360,822,723.43 | 3,381,094,160.00     | (5,925,752,020.00)       | 7,451,595,280.00                | 1,855,250,900.00        | 20,271,436.57    |
| 022000000000 - Ministry of Finance                                |                |                                                                                                               |                  |                  |                      |                          |                                 |                         |                  |
| 022000100100 - Ministry of Finance                                |                |                                                                                                               |                  |                  |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                          |                |                                                                                                               |                  |                  |                      |                          |                                 |                         |                  |
| 23010105                                                          | 13100122001200 | Purchase of 51 SUVs (2022 model); 1 SUV (2019 model); 4 T/Hillux, 4 T/Canmy, 26 /Corolla (2022 models)        | 5,151,632,940.00 | 5,446,671,909.45 | 5,446,672,000.00     | 1,800,372,000.00         | 0.00                            | 3,646,300,000.00        | 90.55            |
| 23010112                                                          | 13100122001300 | Purchase of Office Furniture and Equipment 10 set of Cushions, Tables, Chairs & Electronic Gadgets)           | 0.00             | 0.00             | 0.00                 | (150,000,000.00)         | 0.00                            | 150,000,000.00          | 0.00             |
| 23010146                                                          | 13100122001500 | Procurement of ICT infrastructure for linking Accountant General and Ministry of Budget and Economic Planning | 0.00             | 0.00             | 0.00                 | (1,000,000,000.00)       | 0.00                            | 1,000,000,000.00        | 0.00             |
| 23020118                                                          | 13100123007900 | Provision for development of infrastructures as Constituency projects                                         | 0.00             | 1,250,000,000.00 | 1,300,000,000.00     | 300,000,000.00           | 0.00                            | 1,000,000,000.00        | 50,000,000.00    |
| 23030121                                                          | 13100122001400 | Renovation of Central Stores in Yola North LGA                                                                | 0.00             | 0.00             | 0.00                 | (120,000,000.00)         | 0.00                            | 120,000,000.00          | 0.00             |
| 23050101                                                          | 13100123021300 | State Fiscal Transparency, Accountability and Sustainability Projects Execution                               | 387,763,844.00   | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23050109                                                          | 13100124002100 | Revatilization of Adamawa Investment Company                                                                  | 0.00             | 0.00             | 0.00                 | (150,000,000.00)         | 0.00                            | 150,000,000.00          | 0.00             |
| 13 - Reform of Government and Governance Total                    |                |                                                                                                               | 5,539,396,784.00 | 6,696,671,909.45 | 6,746,672,000.00     | 680,372,000.00           | 0.00                            | 6,066,300,000.00        | 50,000,090.55    |
| 022000100100 - Ministry of Finance Total                          |                |                                                                                                               | 5,539,396,784.00 | 6,696,671,909.45 | 6,746,672,000.00     | 680,372,000.00           | 0.00                            | 6,066,300,000.00        | 50,000,090.55    |
| 022000700100 - Office of the Accountant General                   |                |                                                                                                               |                  |                  |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                          |                |                                                                                                               |                  |                  |                      |                          |                                 |                         |                  |
| 23020101                                                          | 13100123008100 | Construction of New E-Payment Block at AG's Office Yola North LGA                                             | 0.00             | 145,363,100.02   | 146,815,581.00       | 1,452,481.00             | 0.00                            | 145,363,100.00          | 1,452,480.98     |
| 23030121                                                          | 13100123008200 | Rehabilitation of Treasury in AG's Office                                                                     | 0.00             | 0.00             | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 13 - Reform of Government and Governance Total                    |                |                                                                                                               | 0.00             | 145,363,100.02   | 146,815,581.00       | (23,547,519.00)          | 0.00                            | 170,363,100.00          | 1,452,480.98     |
| 022000700100 - Office of the Accountant General Total             |                |                                                                                                               | 0.00             | 145,363,100.02   | 146,815,581.00       | (23,547,519.00)          | 0.00                            | 170,363,100.00          | 1,452,480.98     |
| 022000800100 - Board of Internal Revenue                          |                |                                                                                                               |                  |                  |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                          |                |                                                                                                               |                  |                  |                      |                          |                                 |                         |                  |
| 23010105                                                          | 13100123008800 | Purchase of 14No operational vehicles to enhance Revenue                                                      | 9,027,443.00     | 0.00             | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 23010119                                                          | 13100123008900 | Procurement of 1No.of JMG (200KVA) generator                                                                  | 0.00             | 0.00             | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23010142                                                          | 13100123008700 | Purchase of Office Equipment (10 HP Destop Computers, 4 HP Printers and Scanners)                             | 0.00             | 0.00             | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23020101                                                          | 13100123008400 | Constr of 2No. Blk of 6No. Offices at Michika & Landscaping                                                   | 0.00             | 0.00             | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23030121                                                          | 13100123008500 | Completion of revnovation/landscaping of Mubi Revenue Office                                                  | 0.00             | 0.00             | 0.00                 | (12,000,000.00)          | 0.00                            | 12,000,000.00           | 0.00             |
| 23030121                                                          | 13100123008600 | Completion of renovation/landscaping of Gombi Revenue Office                                                  | 0.00             | 0.00             | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 13 - Reform of Government and Governance Total                    |                |                                                                                                               | 9,027,443.00     | 0.00             | 0.00                 | (142,000,000.00)         | 0.00                            | 142,000,000.00          | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                  | Project Code   | Project Description                                                                    | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------------------------|----------------|----------------------------------------------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                |                |                                                                                        | N                | N                | N                    | N                        | N                               | N                       | N                |
| 022000800100                                   |                | Board of Internal Revenue Total                                                        | 9,027,443.00     | 0.00             | 0.00                 | (142,000,000.00)         | 0.00                            | 142,000,000.00          | 0.00             |
| 022000000000                                   |                | Ministry of Finance Total                                                              | 5,548,424,227.00 | 6,842,035,009.47 | 6,893,487,581.00     | 514,824,481.00           | 0.00                            | 6,378,663,100.00        | 51,452,571.53    |
| 022200000000                                   |                | Ministry of Commerce, Trade and Industries                                             |                  |                  |                      |                          |                                 |                         |                  |
| 022200100100                                   |                | Ministry of Commerce                                                                   |                  |                  |                      |                          |                                 |                         |                  |
| 06 - Housing and Urban Development             |                |                                                                                        |                  |                  |                      |                          |                                 |                         |                  |
| 23020101                                       | 06100124001600 | Consultancy fee for the Construction of Shops at Jimeta Shopping Complex in Yola North | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 06 - Housing and Urban Development Total       |                |                                                                                        | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 13 - Reform of Government and Governance       |                |                                                                                        |                  |                  |                      |                          |                                 |                         |                  |
| 23010112                                       | 13100123009500 | Furnishing of 2No.State Raw Material Display Centre                                    | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010125                                       | 13100123008900 | Production of Trade & Investment Directory(10 000 Copies)                              | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23010125                                       | 13100123010000 | Production of Industl. Directory/Copendum of Manufactur. Outfits                       | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020101                                       | 13100123009200 | Construction of 1 NO Block of 5 Office in 4 Zonal Trade Offi                           | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020101                                       | 13100123009300 | Establishment of Garment Industry                                                      | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020101                                       | 13100124002500 | Establishment of 3No. Cottage Industry                                                 | 0.00             | 0.00             | 0.00                 | (500,000.00)             | 0.00                            | 500,000.00              | 0.00             |
| 23020101                                       | 13100124002700 | Establishment of Micro Finance Bank                                                    | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020101                                       | 13100124003100 | Construction of 1 NO Block of 5 Office in 4 Zonal Commre Office                        | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020103                                       | 13100124002400 | Electrification of Jimeta Modern Market                                                | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020119                                       | 13100123009400 | Development of Industrial Park in Yola                                                 | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020124                                       | 13100123010400 | Fencing of the Proposed Mubi Modern Market and motor Park at Dazala Mubi North         | 0.00             | 0.00             | 0.00                 | (500,000,000.00)         | 0.00                            | 500,000,000.00          | 0.00             |
| 23020124                                       | 13100124002600 | Construction of Modern Market at Pella,Ga'anda & Maiha                                 | 0.00             | 0.00             | 0.00                 | (500,000.00)             | 0.00                            | 500,000.00              | 0.00             |
| 23020124                                       | 13100124003000 | Upgrading and Construction of front shops at Jimeta Shopping complex                   | 0.00             | 6,983,213,029.91 | 7,000,000,000.00     | (1,000,000,000.00)       | 7,000,000,000.00                | 1,000,000,000.00        | 16,786,970.09    |
| 23020124                                       | 13100124008700 | Construction of Yola Market in Yola Town                                               | 0.00             | 2,553,582,278.48 | 2,564,628,200.00     | 2,564,628,200.00         | 0.00                            | 0.00                    | 11,045,921.52    |
| 23030121                                       | 13100123009000 | Renovation of Mubi Burnt Bricks Industries Ltd in Mubi North LGA                       | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23030121                                       | 13100123009100 | Renovation of Gombi Chalk Industry                                                     | 0.00             | 0.00             | 0.00                 | (500,000.00)             | 0.00                            | 500,000.00              | 0.00             |
| 23030121                                       | 13100123010100 | Rehabilitation of Yola Office Stationery Factory                                       | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23030121                                       | 13100124002800 | Rehabilitation of 1Nos. of Block of Offices at Mubi                                    | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23030121                                       | 13100124002900 | Renovation of 3 No. Block(offices) in the Ministry (Headquarters)                      | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030124                                       | 13100123009600 | Rehabilitation of Jimeta Modern Market                                                 | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23050101                                       | 13100123010300 | Conduct of Business Premises Census                                                    | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23050103                                       | 13100123009700 | Monitoring and Evauation of Area Commercial Offices                                    | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23050104                                       | 13100123009800 | Organizing of Domestic Trade Fairs and Local Exhibition                                | 0.00             | 0.00             | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23050104                                       | 13100123010200 | Participation in Kaduna, Abuja, Kano, and Enugu trade fairs                            | 0.00             | 69,314,530.50    | 70,007,700.00        | (29,992,300.00)          | 0.00                            | 100,000,000.00          | 693,169.50       |
| 23050105                                       | 13100123010500 | Part Payment for Equity Participation in Magnesite Company                             | 0.00             | 0.00             | 0.00                 | (500,000.00)             | 0.00                            | 500,000.00              | 0.00             |
| 23050108                                       | 13100123009900 | Adamawa State Trade Sensitization on Marketing Skill                                   | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 13 - Reform of Government and Governance Total |                |                                                                                        | 0.00             | 9,606,109,838.89 | 9,634,635,900.00     | 934,635,900.00           | 7,000,000,000.00                | 1,700,000,000.00        | 28,526,061.11    |
| 022200100100                                   |                | Ministry of Commerce Total                                                             | 0.00             | 9,606,109,838.89 | 9,634,635,900.00     | 934,635,900.00           | 7,000,000,000.00                | 1,700,000,000.00        | 28,526,061.11    |
| 022200000000                                   |                | Ministry of Commerce, Trade and Industries Total                                       | 0.00             | 9,606,109,838.89 | 9,634,635,900.00     | 934,635,900.00           | 7,000,000,000.00                | 1,700,000,000.00        | 28,526,061.11    |
| 022900000000                                   |                | Ministry of Transportation                                                             |                  |                  |                      |                          |                                 |                         |                  |
| 022900100100                                   |                | Ministry of Transportation                                                             |                  |                  |                      |                          |                                 |                         |                  |
| 17 - Road                                      |                |                                                                                        |                  |                  |                      |                          |                                 |                         |                  |
| 23010105                                       | 17100123001300 | Purchase of 3No. Operational/Patrol Vehicles, 2 Towing Van &                           | 0.00             | 0.00             | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23010108                                       | 17100123000300 | Purchase of 50 No. Buses For Urban & Rural Mass Transit Prog                           | 0.00             | 0.00             | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23010108                                       | 17100123000400 | Purchase of 20 No. 18 Seater Hammer Toyota Buses                                       | 0.00             | 0.00             | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23020101                                       | 17100123000500 | Establishment of Standard Driving School in Yola                                       | 0.00             | 0.00             | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23020101                                       | 17100123001000 | Perimeter Wall Fencing & Const of Office Block                                         | 18,049,225.00    | 0.00             | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23020114                                       | 17100123000600 | Construction of 10No Bus Stops in Jimeta - Yola Metropolis                             | 0.00             | 0.00             | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23020124                                       | 17100123000200 | Completion of J/Yola Sunshine Terminus including Landscapng of Prem                    | 0.00             | 0.00             | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                  | Project Code   | Project Description                                                                                                             | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                |                |                                                                                                                                 | ₦              | ₦                | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 23020124                                                       | 17100123000700 | Construction of Modern Motor Parks Mubi North ,Mubi South, Ma                                                                   | 0.00           | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020124                                                       | 17100123000800 | Provision of Truck Transit Parks (TTP) & Border Trade information centre (BTIC) at Mubi Ngure, Sahuda and Jimeta                | 0.00           | 0.00             | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23030121                                                       | 17100123001200 | Renoovation of VIO hqtrs and 3 zonal offices at Ganye,Mubi & Numan                                                              | 0.00           | 0.00             | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23030124                                                       | 17100123000900 | Renovation of Sunshine Terminus and Workshop                                                                                    | 0.00           | 0.00             | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23050101                                                       | 17100123001100 | Establishment of Adamawa State Road Traffick and Transport Management Agency Take-off                                           | 0.00           | 0.00             | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 17 - Road Total                                                |                |                                                                                                                                 | 18,049,225.00  | 0.00             | 0.00                 | (241,000,000.00)         | 0.00                            | 241,000,000.00          | 0.00             |
| 022900100100 - Ministry of Transportation Total                |                |                                                                                                                                 | 18,049,225.00  | 0.00             | 0.00                 | (241,000,000.00)         | 0.00                            | 241,000,000.00          | 0.00             |
| 022900000000 - Ministry of Transportation Total                |                |                                                                                                                                 | 18,049,225.00  | 0.00             | 0.00                 | (241,000,000.00)         | 0.00                            | 241,000,000.00          | 0.00             |
| 023300000000 - Ministry of Mineral Resources Development       |                |                                                                                                                                 |                |                  |                      |                          |                                 |                         |                  |
| 023300100100 - Ministry of Mineral Resources Development       |                |                                                                                                                                 |                |                  |                      |                          |                                 |                         |                  |
| 21 - Oil and Gas Infrastructure                                |                |                                                                                                                                 |                |                  |                      |                          |                                 |                         |                  |
| 23020101                                                       | 21100123000100 | Establishment of Gemological Centre at Yola                                                                                     | 0.00           | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020101                                                       | 21100123000300 | Construction of additional 2No.zonal offices at Michika and Numan                                                               | 0.00           | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020101                                                       | 21100123000400 | Construction of 3NO. Zonal Office Mubi Yola and Ganye                                                                           | 0.00           | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23050101                                                       | 21100123000200 | Establishment of Mineral Res Envir Mgt Committee (MIREMCO)                                                                      | 0.00           | 0.00             | 0.00                 | (22,675,000.00)          | 0.00                            | 22,675,000.00           | 0.00             |
| 21 - Oil and Gas Infrastructure Total                          |                |                                                                                                                                 | 0.00           | 0.00             | 0.00                 | (47,675,000.00)          | 0.00                            | 47,675,000.00           | 0.00             |
| 023300100100 - Ministry of Mineral Resources Development Total |                |                                                                                                                                 | 0.00           | 0.00             | 0.00                 | (47,675,000.00)          | 0.00                            | 47,675,000.00           | 0.00             |
| 023305200100 - Adamawa State Mining Company                    |                |                                                                                                                                 |                |                  |                      |                          |                                 |                         |                  |
| 21 - Oil and Gas Infrastructure                                |                |                                                                                                                                 |                |                  |                      |                          |                                 |                         |                  |
| 23010107                                                       | 21100123000900 | Purchase of Tippers and Dump Trucks for quarry operations                                                                       | 0.00           | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23010119                                                       | 21100123001400 | Procurement of 1No. Standby Generator set(60KVA)                                                                                | 0.00           | 0.00             | 0.00                 | (500,000.00)             | 0.00                            | 500,000.00              | 0.00             |
| 23010129                                                       | 21100123001000 | Purchase of Industrial Mining machines and equipment for Small Scale Mining                                                     | 0.00           | 0.00             | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23010139                                                       | 21100123001200 | Purchase of low bed, haib and fork lift for commercial purpose                                                                  | 0.00           | 0.00             | 0.00                 | (500,000.00)             | 0.00                            | 500,000.00              | 0.00             |
| 23020101                                                       | 21100123000500 | Building of Office Complex, Furnishing and Office Equipment for the Adamawa Mining Company (AMC)                                | 0.00           | 0.00             | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020101                                                       | 21100123001100 | Establishment of Chemical Analysis Laboratory                                                                                   | 0.00           | 0.00             | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 23030121                                                       | 21100123000600 | Renovation of Adamawa State Mining Company office Building                                                                      | 0.00           | 0.00             | 0.00                 | (500,000.00)             | 0.00                            | 500,000.00              | 0.00             |
| 23050101                                                       | 21100123000700 | Cost of Geophysical Survey, Geochemical analysis, Revenue estimate and Feasibility studies of five Mineral types and Gem stones | 11,232,908.00  | 7,793,700.00     | 7,793,810.00         | (261,706,190.00)         | 0.00                            | 269,500,000.00          | 110.00           |
| 23050101                                                       | 21100123000800 | Cost of new exploration licences/Renewal of existing licences and ground rent                                                   | 0.00           | 0.00             | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23050101                                                       | 21100123001300 | Enviromental impact assessment (EIA) and Community Development at Guyuk, Fufore, Mayo Belwa, Ganye, Demsa, Jada and Gombi       | 1,591,500.00   | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23050109                                                       | 21100123001500 | Provision for Partnership Development (JVC)                                                                                     | 0.00           | 0.00             | 0.00                 | (4,000,000.00)           | 0.00                            | 4,000,000.00            | 0.00             |
| 21 - Oil and Gas Infrastructure Total                          |                |                                                                                                                                 | 12,824,408.00  | 7,793,700.00     | 7,793,810.00         | (364,206,190.00)         | 0.00                            | 372,000,000.00          | 110.00           |
| 023305200100 - Adamawa State Mining Company Total              |                |                                                                                                                                 | 12,824,408.00  | 7,793,700.00     | 7,793,810.00         | (364,206,190.00)         | 0.00                            | 372,000,000.00          | 110.00           |
| 023300000000 - Ministry of Mineral Resources Development Total |                |                                                                                                                                 | 12,824,408.00  | 7,793,700.00     | 7,793,810.00         | (411,881,190.00)         | 0.00                            | 419,675,000.00          | 110.00           |
| 023400000000 - Ministry of Works and Energy Development        |                |                                                                                                                                 |                |                  |                      |                          |                                 |                         |                  |
| 023400100100 - Ministry of Works and Energy Development        |                |                                                                                                                                 |                |                  |                      |                          |                                 |                         |                  |
| 01 - Agriculture                                               |                |                                                                                                                                 |                |                  |                      |                          |                                 |                         |                  |
| 23020114                                                       | 01010123000600 | Adamawa Agric Business Support (ADAS) programme in the State                                                                    | 601,757,337.00 | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23030124                                                       | 01020123000300 | Renovation of Cattle markets in 3 sanetarial zones for (ADAS) programme in the State                                            | 0.00           | 2,292,987,983.45 | 2,302,917,900.00     | 1,002,917,900.00         | 1,300,000,000.00                | 0.00                    | 9,929,916.55     |
| 01 - Agriculture Total                                         |                |                                                                                                                                 | 601,757,337.00 | 2,292,987,983.45 | 2,302,917,900.00     | 1,002,917,900.00         | 1,300,000,000.00                | 0.00                    | 9,929,916.55     |
| 17 - Road                                                      |                |                                                                                                                                 |                |                  |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code | Project Code   | Project Description                                                                                                                                         | Actual           | Actual           | Final Budget     | Budget Transfers | Supplementary Budget | Original Budget  | Variance      |
|---------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|----------------------|------------------|---------------|
|               |                |                                                                                                                                                             | 2023             | 2024             | 2024             | 2024             | 2024                 | 2024             | 2024          |
|               |                |                                                                                                                                                             | ₦                | ₦                | ₦                | ₦                | ₦                    | ₦                | ₦             |
| 23010107      | 17100123005900 | Purchase of Bucket crane and Utility vehicle for monitoring and maintainance.                                                                               | 0.00             | 0.00             | 60,000,000.00    | 0.00             | 0.00                 | 60,000,000.00    | 60,000,000.00 |
| 23010107      | 17100123006100 | Procurement of 1No. 10 tone Mercedes Truck crane lorry.                                                                                                     | 0.00             | 0.00             | 0.00             | (1,000,000.00)   | 0.00                 | 1,000,000.00     | 0.00          |
| 23020105      | 17100124007100 | Provision of Solar Power street light in 7No. Villageas in the State                                                                                        | 0.00             | 0.00             | 0.00             | 0.00             | 0.00                 | 0.00             | 0.00          |
| 23020114      | 17100122000200 | Construction of Kaduna street (0.22km)                                                                                                                      | 40,000,000.00    | 5,000,000.00     | 10,000,000.00    | 0.00             | 0.00                 | 10,000,000.00    | 5,000,000.00  |
| 23020114      | 17100122000300 | Construction of Lusaka street (0.23km)                                                                                                                      | 40,000,000.00    | 10,000,000.00    | 10,000,000.00    | 0.00             | 0.00                 | 10,000,000.00    | 0.00          |
| 23020114      | 17100122000400 | Construction of Abeokuta street in Jimeta- (130m)                                                                                                           | 45,000,000.00    | 10,000,000.00    | 10,000,000.00    | 0.00             | 0.00                 | 10,000,000.00    | 0.00          |
| 23020114      | 17100122000500 | Construction of Ndaforo Street in Jimeta- (230m)                                                                                                            | 40,000,000.00    | 10,000,000.00    | 10,000,000.00    | 0.00             | 0.00                 | 10,000,000.00    | 0.00          |
| 23020114      | 17100122000600 | Construction of Benue Street (0.8km)                                                                                                                        | 50,000,000.00    | 6,059,016.40     | 15,000,000.00    | 0.00             | 0.00                 | 15,000,000.00    | 8,940,983.60  |
| 23020114      | 17100122000700 | Construction of Falu Road Karewa , Yola North                                                                                                               | 45,000,000.00    | 10,000,000.00    | 10,000,000.00    | 0.00             | 0.00                 | 10,000,000.00    | 0.00          |
| 23020114      | 17100122000800 | Construction of Lagos Crescent, Jimeta (0.5km)                                                                                                              | 50,000,000.00    | 10,000,000.00    | 10,000,000.00    | 0.00             | 0.00                 | 10,000,000.00    | 0.00          |
| 23020114      | 17100122000900 | Constr.of Jambutu Street & Mambila Street Yola North (0.6km)                                                                                                | 60,000,000.00    | 10,000,000.00    | 10,000,000.00    | 0.00             | 0.00                 | 10,000,000.00    | 0.00          |
| 23020114      | 17100122001000 | Construction of Mafia By-Pass and Fall-out drain (1.20km)                                                                                                   | 30,000,000.00    | 57,560,704.79    | 59,000,000.00    | (141,000,000.00) | 0.00                 | 200,000,000.00   | 1,439,295.21  |
| 23020114      | 17100122001100 | Construction of Demsa Township Road (2km)                                                                                                                   | 808,910,309.00   | 29,528,298.05    | 30,000,000.00    | 0.00             | 0.00                 | 30,000,000.00    | 471,701.95    |
| 23020114      | 17100122001200 | Construction of Philip Makem Street and Link(1.20km)                                                                                                        | 40,000,000.00    | 0.00             | 10,000,000.00    | 0.00             | 0.00                 | 10,000,000.00    | 10,000,000.00 |
| 23020114      | 17100122001300 | Construction of Total Junction Fly-over Jimeta                                                                                                              | 0.00             | 120,133,120.46   | 160,000,000.00   | 0.00             | 0.00                 | 160,000,000.00   | 39,866,879.54 |
| 23020114      | 17100122001400 | Construction of Bekaji Estate Roads (10km)                                                                                                                  | 800,000,000.00   | 159,883,855.81   | 160,000,000.00   | 0.00             | 0.00                 | 160,000,000.00   | 116,144.19    |
| 23020114      | 17100122001500 | Construction of Njobbore Road off Vinkl (2.5km)                                                                                                             | 0.00             | 135,545,247.57   | 136,000,000.00   | 0.00             | 0.00                 | 136,000,000.00   | 454,752.43    |
| 23020114      | 17100122001600 | Construction Nyibango Road Off Army Barracks Road and Links (2km)                                                                                           | 0.00             | 0.00             | 27,000,000.00    | 0.00             | 0.00                 | 27,000,000.00    | 27,000,000.00 |
| 23020114      | 17100122001700 | Construction of Hong Township Roads (2km)                                                                                                                   | 0.00             | 199,727,029.23   | 200,000,000.00   | 0.00             | 0.00                 | 200,000,000.00   | 272,970.77    |
| 23020114      | 17100122001800 | Constr of Lamurde township roads (3km)                                                                                                                      | 33,039,288.00    | 19,337,629.95    | 20,000,000.00    | 0.00             | 0.00                 | 20,000,000.00    | 662,370.05    |
| 23020114      | 17100122001900 | Construction of Mampaya road in Uba Town (2.5km)                                                                                                            | 500,000,000.00   | 254,559,312.52   | 256,100,000.00   | (143,900,000.00) | 0.00                 | 400,000,000.00   | 1,540,687.48  |
| 23020114      | 17100122002000 | Construction of Gulak Townships Roads (5km)                                                                                                                 | 0.00             | 74,571,008.84    | 75,000,000.00    | 25,000,000.00    | 0.00                 | 50,000,000.00    | 428,991.16    |
| 23020114      | 17100122002100 | Construction of Jada Township Roads (6km)                                                                                                                   | 0.00             | 0.00             | 35,000,000.00    | 0.00             | 0.00                 | 35,000,000.00    | 35,000,000.00 |
| 23020114      | 17100122002200 | Construct. of NYSC Orientation Camps Road                                                                                                                   | 0.00             | 133,499,470.26   | 135,000,000.00   | 0.00             | 0.00                 | 135,000,000.00   | 1,500,529.74  |
| 23020114      | 17100122002300 | Construction of Maiha-Fulbere-Zhediniyi-Pella Rd-39.58km                                                                                                    | 2,397,308,422.00 | 135,337,772.01   | 140,000,000.00   | 0.00             | 0.00                 | 140,000,000.00   | 4,662,227.99  |
| 23020114      | 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) | 300,000,000.00   | 45,155,001.00    | 50,000,000.00    | 0.00             | 50,000,000.00        | 0.00             | 4,844,999.00  |
| 23020114      | 17100122002500 | Design and Construction of Mubi By Pass - (11.90km)                                                                                                         | 772,335,601.00   | 71,102,883.12    | 72,000,000.00    | 0.00             | 0.00                 | 72,000,000.00    | 897,116.88    |
| 23020114      | 17100122003200 | Reconstruction of Bachure road (3.0km)                                                                                                                      | 50,000,000.00    | 10,000,000.00    | 10,000,000.00    | 0.00             | 0.00                 | 10,000,000.00    | 0.00          |
| 23020114      | 17100122003300 | Construction of road from Banjiram, Chikila to Lokoro in Guyuk                                                                                              | 0.00             | 0.00             | 0.00             | (1,000,000.00)   | 0.00                 | 1,000,000.00     | 0.00          |
| 23020114      | 17100122005000 | Construction of Guyuk Township Roads - Retention (5% payment to Contarctor after a project has been certified by the Implementing MDA)                      | 0.00             | 34,775,001.79    | 35,000,000.00    | 0.00             | 35,000,000.00        | 0.00             | 224,998.21    |
| 23020114      | 17100123001600 | Construction of Vinikilang Road (0.11km)                                                                                                                    | 0.00             | 28,937,909.48    | 29,000,000.00    | 21,000,000.00    | 0.00                 | 8,000,000.00     | 62,090.52     |
| 23020114      | 17100123001700 | Construction of Weekly Scope Road & Links (2.5km)                                                                                                           | 0.00             | 14,226,038.86    | 20,000,000.00    | 0.00             | 0.00                 | 20,000,000.00    | 5,773,961.14  |
| 23020114      | 17100123001900 | Construction of Zumo road Yola Town(0.75km) Yola South LGA                                                                                                  | 20,000,000.00    | 28,298,306.03    | 29,000,000.00    | 9,000,000.00     | 0.00                 | 20,000,000.00    | 701,693.97    |
| 23020114      | 17100123002000 | Construction of Michika Township roads                                                                                                                      | 0.00             | 34,055,418.92    | 35,000,000.00    | 0.00             | 0.00                 | 35,000,000.00    | 944,581.08    |
| 23020114      | 17100123002100 | Construction of Gashaka Street in Jimeta (0.7km)                                                                                                            | 35,000,000.00    | 0.00             | 35,000,000.00    | 0.00             | 0.00                 | 35,000,000.00    | 35,000,000.00 |
| 23020114      | 17100123002200 | Construction of Girei-Pariya-Wurobokki-Malabu road with a spur (5km)                                                                                        | 0.00             | 0.00             | 0.00             | (1,000,000.00)   | 0.00                 | 1,000,000.00     | 0.00          |
| 23020114      | 17100123002300 | Construction of Mbamba Street Yola (0.5km)                                                                                                                  | 25,000,000.00    | 43,293,306.03    | 44,000,000.00    | 19,000,000.00    | 0.00                 | 25,000,000.00    | 706,693.97    |
| 23020114      | 17100123002400 | Construction of Doctor's Quarter Road Yola (1.6Km)                                                                                                          | 25,000,000.00    | 43,293,306.03    | 44,000,000.00    | 9,000,000.00     | 0.00                 | 35,000,000.00    | 706,693.97    |
| 23020114      | 17100123002500 | Constr of Tashan Sani Junc to Yolde Pati-Nyibago road (0.3km)                                                                                               | 0.00             | 0.00             | 0.00             | (1,000,000.00)   | 0.00                 | 1,000,000.00     | 0.00          |
| 23020114      | 17100123002600 | Construction of Sarkin Kano Aliyu Road (1.0km)                                                                                                              | 0.00             | 0.00             | 0.00             | (100,000,000.00) | 0.00                 | 100,000,000.00   | 0.00          |
| 23020114      | 17100123002800 | Construction of Sabon Pegi road and drainages in Yola                                                                                                       | 0.00             | 0.00             | 0.00             | (150,000,000.00) | 0.00                 | 150,000,000.00   | 0.00          |
| 23020114      | 17100123002900 | Construction of Ribadu square roads                                                                                                                         | 1,842,805,593.00 | 54,332,423.77    | 90,000,000.00    | 0.00             | 0.00                 | 90,000,000.00    | 35,667,576.23 |
| 23020114      | 17100123003000 | Construction of Madagali township roads (10km)                                                                                                              | 1,179,363,145.00 | 550,000,000.00   | 550,000,000.00   | 300,000,000.00   | 0.00                 | 250,000,000.00   | 0.00          |
| 23020114      | 17100123003100 | Construction of Dougirei Road Network (DSS) (5km)                                                                                                           | 0.00             | 0.00             | 0.00             | (1,000,000.00)   | 0.00                 | 1,000,000.00     | 0.00          |
| 23020114      | 17100123003300 | Construction of Mubi South Township roads (10km)                                                                                                            | 0.00             | 1,039,664,781.47 | 1,045,561,500.00 | 595,561,500.00   | 0.00                 | 450,000,000.00   | 5,896,718.53  |
| 23020114      | 17100123003400 | Construction of roads in 1000 housing units Estate, Malkohi, (Road Network) Yola South LGA                                                                  | 3,012,767,853.10 | 1,947,783,171.74 | 1,951,261,100.00 | 1,051,261,100.00 | 300,000,000.00       | 600,000,000.00   | 3,477,928.26  |
| 23020114      | 17100123003600 | Completion of Kiri Junction-Kiri -Shelleng Road (37.5km)                                                                                                    | 400,000,000.00   | 137,846,154.01   | 141,000,000.00   | 140,000,000.00   | 0.00                 | 1,000,000.00     | 3,153,845.99  |
| 23020114      | 17100123003700 | Reconstruction of Yolde Pate Road (4.5km) On-going                                                                                                          | 33,370,094.00    | 83,875,657.15    | 100,000,000.00   | 0.00             | 0.00                 | 100,000,000.00   | 16,124,342.85 |
| 23020114      | 17100123004000 | Reconstruction of Old Gombi Road                                                                                                                            | 321,387,425.00   | 0.00             | 31,000,000.00    | 0.00             | 0.00                 | 31,000,000.00    | 31,000,000.00 |
| 23020114      | 17100123004100 | ADSU Mubi New Campus Roads (10km)                                                                                                                           | 0.00             | 0.00             | 0.00             | (50,000,000.00)  | 0.00                 | 50,000,000.00    | 0.00          |
| 23020114      | 17100123004200 | Mubi Roundabout Flyover                                                                                                                                     | 4,000,000,000.00 | 4,661,877,753.70 | 4,664,400,000.00 | (335,600,000.00) | 0.00                 | 5,000,000,000.00 | 2,522,246.30  |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code | Project Code   | Project Description                                                                            | Actual<br>2023   | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|----------------|------------------------------------------------------------------------------------------------|------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                |                                                                                                | N                | N                 | N                    | N                        | N                               | N                       | N                |
| 23020114      | 17100123004400 | Completion of Gombi-Ga'anda road – 36Km                                                        | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100123004600 | Construction of Ganye By pass – 6Km                                                            | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100123004700 | Construction of Kofare Road Network – 8Km                                                      | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100123004800 | Construction of Karewa GRA Road Network and Drainages (10km)                                   | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100123005000 | Construction of Jauro-Road – Damare. (5km)                                                     | 0.00             | 0.00              | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23020114      | 17100123005100 | Construction of Michika-Mararaba Garta-Kamale (20km)                                           | 0.00             | 1,200,000,000.00  | 1,211,850,000.00     | 1,011,850,000.00         | 0.00                            | 200,000,000.00          | 11,850,000.00    |
| 23020114      | 17100123005200 | Construction of Philip-Maken Extension and Links (Todi Street)                                 | 1,836,156,116.00 | 100,495,034.34    | 101,000,000.00       | 1,000,000.00             | 0.00                            | 100,000,000.00          | 504,965.66       |
| 23020114      | 17100123005300 | Construction of Federal Housing Road Network (15km)                                            | 0.00             | 10,000,000,000.00 | 10,001,000,000.00    | 1,000,000.00             | 7,000,000,000.00                | 3,000,000,000.00        | 999,999.94       |
| 23020114      | 17100123005400 | Construction of Mildo-Sukur - 16Km, Bakin Dutse- Maggar& others                                | 227,032,184.00   | 1,595,719,872.81  | 1,596,000,000.00     | (1,004,000,000.00)       | 2,500,000,000.00                | 100,000,000.00          | 280,127.19       |
| 23020114      | 17100123005700 | completion of muchalla bridge in mubi north                                                    | 66,030,304.00    | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100123006200 | Dualization of Ahmadu Bello Way                                                                | 0.00             | 37,228,631.57     | 79,000,000.00        | (221,000,000.00)         | 0.00                            | 300,000,000.00          | 41,771,368.43    |
| 23020114      | 17100123006300 | Construction of Balhona Kwalamba road to Guyaku - 1.12km (Ecological Fund)                     | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100123006600 | Construction of Galadima Street in Jimeta (2 km)                                               | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100123006700 | Construction of Adamawa Supper Highway (from Welcome to Yola to Rumde Killa to AA Lawan 20 km) | 6,500,000,000.00 | 19,139,789,445.02 | 19,141,187,400.00    | 141,187,400.00           | 10,000,000,000.00               | 9,000,000,000.00        | 1,397,954.98     |
| 23020114      | 17100123006900 | Construction of 3 span Bridge at wuro Ngayandi along Michika- Maiduguri High Way               | 640,435,480.00   | 572,758,873.69    | 600,000,000.00       | 0.00                     | 0.00                            | 600,000,000.00          | 27,241,126.31    |
| 23020114      | 17100123009100 | Construction of Bobini Road in Guyuk LGA                                                       | 588,679,097.00   | 0.00              | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23020114      | 17100124000800 | Construction of Sokoto Street in Mubi 1.2Km                                                    | 0.00             | 0.00              | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23020114      | 17100124000900 | Construction of Majalisa Street in Jimeta (0.7km)                                              | 0.00             | 0.00              | 0.00                 | (160,000,000.00)         | 0.00                            | 160,000,000.00          | 0.00             |
| 23020114      | 17100124001200 | Construction of Bayero Hungushi Street in Jimeta                                               | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124001300 | Construction of Muri Street in Jimeta                                                          | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124001400 | Construction of Owerri Street in Jimeta                                                        | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124001500 | construction of Hyembula Bridge in Madagali Lga                                                | 0.00             | 600,000,000.00    | 600,000,000.00       | 600,000,000.00           | 0.00                            | 0.00                    | 0.00             |
| 23020114      | 17100124001600 | Construction of Shuwa Bridge in Madagali LGA                                                   | 0.00             | 2,500,000,000.00  | 2,500,000,000.00     | 2,500,000,000.00         | 0.00                            | 0.00                    | 0.00             |
| 23020114      | 17100124001700 | Construction of Dampa Street                                                                   | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124001800 | Construction of Bello Ahmadu road                                                              | 171,402,797.00   | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124002000 | Construction of Hajj Camp Road (1.0Km)                                                         | 0.00             | 0.00              | 0.00                 | (150,000,000.00)         | 0.00                            | 150,000,000.00          | 0.00             |
| 23020114      | 17100124002300 | Construction of Bridges & Culverts along Kojoli-Karlahi-Chigari-Mararaba Chigari.              | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124002400 | Construction of Alkasum & Galadima Farouk road in Yola Town                                    | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124002500 | Reconstruction of Sabon Gari Mildu-Sukur Road                                                  | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124002600 | Construction of Yolde Pate-Moddire road                                                        | 0.00             | 29,758,347.71     | 33,500,000.00        | (366,500,000.00)         | 0.00                            | 400,000,000.00          | 3,741,652.29     |
| 23020114      | 17100124002700 | Construction of Jada Road in Karewa GRA                                                        | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124002800 | Construction of Waziri Street                                                                  | 0.00             | 0.00              | 30,000,000.00        | 0.00                     | 0.00                            | 30,000,000.00           | 30,000,000.00    |
| 23020114      | 17100124002900 | Construction of Abdullahi Bashir Road in Jimeta                                                | 0.00             | 0.00              | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 20,000,000.00    |
| 23020114      | 17100124003000 | Construction of Bole in Jimeta                                                                 | 0.00             | 46,293,289.57     | 47,000,000.00        | 17,000,000.00            | 0.00                            | 30,000,000.00           | 706,710.43       |
| 23020114      | 17100124003100 | Construction of Lamido Kabbi Road, Yola                                                        | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124003200 | Construction of Bekaji Dual Carriageway in Jimeta                                              | 0.00             | 0.00              | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 20,000,000.00    |
| 23020114      | 17100124003300 | Construction of Gasol Street in Karewa                                                         | 0.00             | 0.00              | 30,000,000.00        | 0.00                     | 0.00                            | 30,000,000.00           | 30,000,000.00    |
| 23020114      | 17100124003400 | Construction of Gumti road in Jimeta                                                           | 0.00             | 0.00              | 40,000,000.00        | 0.00                     | 0.00                            | 40,000,000.00           | 40,000,000.00    |
| 23020114      | 17100124003500 | Construction of Chalawa Road in Jimeta                                                         | 0.00             | 0.00              | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 20,000,000.00    |
| 23020114      | 17100124003600 | Construction of Hamman Yero Road in Jimeta                                                     | 0.00             | 0.00              | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 20,000,000.00    |
| 23020114      | 17100124003700 | Reconstruction of Remaining Section of Atiku Abubakar way                                      | 0.00             | 0.00              | 21,000,000.00        | 0.00                     | 0.00                            | 21,000,000.00           | 21,000,000.00    |
| 23020114      | 17100124003800 | Construction/Reconstruction of Some Township Roads in Yola & Jimeta                            | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124003900 | Construction of LCCN Road to Ganye Gate on Jada Mbulo at Ganye LGA                             | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124004000 | Construction of Gurumpawo Road at Ganye                                                        | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124004100 | Road construction LCCN to Ganye Market                                                         | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124004200 | Construction of road from Gombi to Fotta/Ga'anda                                               | 0.00             | 0.00              | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23020114      | 17100124004300 | Construction of road from Numan to Vulpi in Numan LGA                                          | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020114      | 17100124005400 | Construction of Sukur Road In Michika LGA                                                      | 0.00             | 0.00              | 0.00                 | (150,000,000.00)         | 150,000,000.00                  | 0.00                    | 0.00             |
| 23020114      | 17100124006200 | Construction of Kirchinga Road In Michika LGA                                                  | 0.00             | 0.00              | 0.00                 | (150,000,000.00)         | 150,000,000.00                  | 0.00                    | 0.00             |
| 23020114      | 17100124007000 | Maintenance of Gamu Bridget Ganye Towngo Road                                                  | 0.00             | 294,896,067.40    | 300,000,000.00       | 300,000,000.00           | 0.00                            | 0.00                    | 5,103,932.60     |
| 23020118      | 17100123004900 | Construction of Damilu Storm water drain – 5Km                                                 | 0.00             | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020118      | 17100123006400 | Construction of Samunaka Storm Water Drainages                                                 | 531,277,130.00   | 900,000,000.00    | 900,000,000.00       | 0.00                     | 0.00                            | 900,000,000.00          | 0.00             |
| 23020118      | 17100123006500 | Reclaiming and embankment Protection of Choci Bridge along Yola road                           | 50,000,000.00    | 14,316,669.25     | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 5,683,330.75     |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                 | Project Code   | Project Description                                                                                                       | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                               |                |                                                                                                                           | N                 | N                 | N                    | N                        | N                               | N                       | N                |
| 23020118                                                      | 17100124002100 | Construction of Cuvert and outfall drain in front of customs warehouse along Numan Road                                   | 0.00              | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020123                                                      | 17100124000600 | Procurement of Basic Equipment for maintenance of Solar facilities                                                        | 0.00              | 0.00              | 30,546,830.00        | 30,546,830.00            | 0.00                            | 0.00                    | 30,546,830.00    |
| 23020123                                                      | 17100124001900 | Supply and Installation of integrated stand alone solar streetlight along majors streets in Urban Areas within the state. | 0.00              | 1,422,122,535.16  | 1,425,593,800.00     | (374,406,200.00)         | 1,500,000,000.00                | 300,000,000.00          | 3,471,264.84     |
| 23020127                                                      | 17100122000100 | Construction of Uba township stormwater drain                                                                             | 148,434,494.00    | 0.00              | 0.00                 | (8,000,000.00)           | 0.00                            | 8,000,000.00            | 0.00             |
| 23030113                                                      | 17100122002700 | Reconstruction of Nepa road, Jimeta (2.3km)                                                                               | 50,000,000.00     | 10,000,000.00     | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 0.00             |
| 23030113                                                      | 17100122002900 | Rehabilitation of Road Network in Yola Abbatior                                                                           | 14,075,128.00     | 80,472,524.78     | 85,000,000.00        | 35,000,000.00            | 0.00                            | 50,000,000.00           | 4,527,475.22     |
| 23030113                                                      | 17100122003000 | Rehabilitation of Old Access Road to Gov't House Yola and Links                                                           | 40,000,000.00     | 10,000,000.00     | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 0.00             |
| 23030113                                                      | 17100122003100 | Rehabilitation of Urban Township Roads in the State                                                                       | 1,687,879,679.00  | 208,927,292.28    | 209,000,000.00       | 9,000,000.00             | 0.00                            | 200,000,000.00          | 72,707.72        |
| 23030113                                                      | 17100123003200 | Reconstruction and Rehabilitation of Kola Junction from Buskiri to Tsalbu Road with spur in Dumna Ward                    | 219,367,354.00    | 0.00              | 0.00                 | (35,000,000.00)          | 0.00                            | 35,000,000.00           | 0.00             |
| 23030113                                                      | 17100123003500 | Rehabilitation and Expansion of Yola Bypass road (5.5km)                                                                  | 0.00              | 0.00              | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23030113                                                      | 17100123004300 | Reconstruction of Sebore-Tola Binyeri road – 36Km                                                                         | 0.00              | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23030113                                                      | 17100124005900 | Rehabilitation/Expansion of 3km road (Galadima Aminu Way)                                                                 | 0.00              | 5,000,000,000.00  | 5,000,000,000.00     | 0.00                     | 5,000,000,000.00                | 0.00                    | 0.00             |
| 23040102                                                      | 17100124005800 | Construction of Storm water drains in the State (Ecological Fund Projects)                                                | 0.00              | 1,094,790,213.54  | 1,095,000,000.00     | 95,000,000.00            | 1,000,000,000.00                | 0.00                    | 209,786.46       |
| 23050101                                                      | 17100123003900 | Consultancy for Design and Supervision                                                                                    | 0.00              | 522,361,554.87    | 524,200,000.00       | (175,800,000.00)         | 350,000,000.00                  | 350,000,000.00          | 1,838,445.13     |
| 23050101                                                      | 17100123005800 | Provision for setting up Adamawa State Renewable Energy policy document/implementation.                                   | 0.00              | 0.00              | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 17 - Road Total                                               |                |                                                                                                                           | 29,767,057,493.10 | 55,599,189,931.04 | 56,285,200,630.00    | 2,715,200,630.00         | 28,035,000,000.00               | 25,535,000,000.00       | 686,010,698.96   |
| 023400100100 - Ministry of Works and Energy Development Total |                |                                                                                                                           | 30,368,814,830.10 | 57,892,177,914.49 | 58,588,118,530.00    | 3,718,118,530.00         | 29,335,000,000.00               | 25,535,000,000.00       | 695,940,615.51   |
| 023400400100 - Adamawa State Road Maintenance Agency          |                |                                                                                                                           |                   |                   |                      |                          |                                 |                         |                  |
| 17 - Road                                                     |                |                                                                                                                           |                   |                   |                      |                          |                                 |                         |                  |
| 23030113                                                      | 17100123007100 | Rehabilitation of Jiji Mansur Rd main carriage way&Shoulde Ytown300m                                                      | 0.00              | 0.00              | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23030113                                                      | 17100123007200 | Rehabilitation work with Asphalts along Ahmadu Bello Way                                                                  | 0.00              | 0.00              | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23030113                                                      | 17100123007400 | Rehabilitation of Quarry and Asphalt plant                                                                                | 0.00              | 0.00              | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23030113                                                      | 17100123007500 | Desilting of MODIBBO ADAMA WAY Drainage in Yola Town                                                                      | 0.00              | 0.00              | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23030113                                                      | 17100123007600 | Desilting of Bishop - Mohammed Mustapha Way drainage                                                                      | 0.00              | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030139                                                      | 17100123007300 | Maintenance, overhaul and repairs of machines and Equipment                                                               | 0.00              | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 17 - Road Total                                               |                |                                                                                                                           | 0.00              | 0.00              | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 023400400100 - Adamawa State Road Maintenance Agency Total    |                |                                                                                                                           | 0.00              | 0.00              | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 023400000000 - Ministry of Works and Energy Development Total |                |                                                                                                                           | 30,368,814,830.10 | 57,892,177,914.49 | 58,588,118,530.00    | 3,668,118,530.00         | 29,335,000,000.00               | 25,585,000,000.00       | 695,940,615.51   |
| 023600000000 - Ministry of Culture and Tourism                |                |                                                                                                                           |                   |                   |                      |                          |                                 |                         |                  |
| 023600100100 - Ministry of Culture and Tourism                |                |                                                                                                                           |                   |                   |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                      |                |                                                                                                                           |                   |                   |                      |                          |                                 |                         |                  |
| 23020119                                                      | 13100123010600 | Contruction of Kiri Holiday Resort                                                                                        | 0.00              | 0.00              | 65,000,000.00        | (35,000,000.00)          | 0.00                            | 100,000,000.00          | 65,000,000.00    |
| 23030118                                                      | 13100124003200 | Renovation of Arts Theater Auditorium                                                                                     | 0.00              | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030118                                                      | 13100124003300 | Rehabilitation of State Capital Amusement Park                                                                            | 0.00              | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030118                                                      | 13100124003500 | Renovation of Numan Motel                                                                                                 | 0.00              | 0.00              | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23030118                                                      | 13100124003700 | Rehabilitation of Sukur world heritage                                                                                    | 0.00              | 0.00              | 0.00                 | (35,000,000.00)          | 0.00                            | 35,000,000.00           | 0.00             |
| 23030124                                                      | 13100124003400 | Renovation of Jimeta awareness park Yola                                                                                  | 0.00              | 0.00              | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 23050101                                                      | 13100124003600 | Development of Tourism master plan                                                                                        | 0.00              | 0.00              | 70,000,000.00        | 35,000,000.00            | 0.00                            | 35,000,000.00           | 70,000,000.00    |
| 13 - Reform of Government and Governance Total                |                |                                                                                                                           | 0.00              | 0.00              | 135,000,000.00       | (135,000,000.00)         | 0.00                            | 270,000,000.00          | 135,000,000.00   |
| 023600100100 - Ministry of Culture and Tourism Total          |                |                                                                                                                           | 0.00              | 0.00              | 135,000,000.00       | (135,000,000.00)         | 0.00                            | 270,000,000.00          | 135,000,000.00   |
| 023600300100 - Adamawa State Agency for Museum and Monuments  |                |                                                                                                                           |                   |                   |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                      |                |                                                                                                                           |                   |                   |                      |                          |                                 |                         |                  |
| 23010130                                                      | 13100123010900 | Purchase of Artifact/Antiquities                                                                                          | 0.00              | 0.00              | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 23020101                                                      | 13100123010700 | Construction of Hall of Fame Museum Complex at Yola                                                                       | 0.00              | 0.00              | 0.00                 | (22,000,000.00)          | 0.00                            | 22,000,000.00           | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                      | Project Code   | Project Description                                                                                                                                                                                   | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                    |                |                                                                                                                                                                                                       | N              | N              | N                    | N                        | N                               | N                       | N                |
| 23020101                                                           | 13100123010800 | Construction of 3No. Palace Museum at Mubi, Ganye and Numan                                                                                                                                           | 600,000.00     | 0.00           | 0.00                 | (24,000,000.00)          | 0.00                            | 24,000,000.00           | 0.00             |
| 23020101                                                           | 13100124003800 | Construction of 1NO Block of 5NO Offices with WASH facilities at H/quarter                                                                                                                            | 0.00           | 0.00           | 0.00                 | (12,000,000.00)          | 0.00                            | 12,000,000.00           | 0.00             |
| 13 - Reform of Government and Governance Total                     |                |                                                                                                                                                                                                       | 600,000.00     | 0.00           | 0.00                 | (60,000,000.00)          | 0.00                            | 60,000,000.00           | 0.00             |
| 023600300100 - Adamawa State Agency for Museum and Monuments Total |                |                                                                                                                                                                                                       | 600,000.00     | 0.00           | 0.00                 | (60,000,000.00)          | 0.00                            | 60,000,000.00           | 0.00             |
| 023600400100 - Arts Council                                        |                |                                                                                                                                                                                                       |                |                |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                           |                |                                                                                                                                                                                                       |                |                |                      |                          |                                 |                         |                  |
| 23020101                                                           | 13100124003900 | Construction of administrative block at head quarter                                                                                                                                                  | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23020101                                                           | 13100124004300 | Construction of public toilet at head quarter                                                                                                                                                         | 0.00           | 0.00           | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23030121                                                           | 13100124004000 | Renovation of closed theater auditorium at head quarter                                                                                                                                               | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23030121                                                           | 13100124004100 | Renovation of council offices at head quarter                                                                                                                                                         | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23030121                                                           | 13100124004200 | Renovation of open theater at head quarter                                                                                                                                                            | 0.00           | 0.00           | 50,000,000.00        | (150,000,000.00)         | 0.00                            | 200,000,000.00          | 50,000,000.00    |
| 13 - Reform of Government and Governance Total                     |                |                                                                                                                                                                                                       | 0.00           | 0.00           | 50,000,000.00        | (230,000,000.00)         | 0.00                            | 280,000,000.00          | 50,000,000.00    |
| 023600400100 - Arts Council Total                                  |                |                                                                                                                                                                                                       | 0.00           | 0.00           | 50,000,000.00        | (230,000,000.00)         | 0.00                            | 280,000,000.00          | 50,000,000.00    |
| 023605200100 - Hotel and Tourism Board                             |                |                                                                                                                                                                                                       |                |                |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                           |                |                                                                                                                                                                                                       |                |                |                      |                          |                                 |                         |                  |
| 23020124                                                           | 13100123011200 | Construction of international peace park at pella junction Hong, preliminary works, site acquisition survey, Design /BQ preparation, IEA report preparation                                           | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020128                                                           | 13100123011100 | Construction of 50 Bedroom Mubi Hotel : preliminary works, site acquisition survey, design/BOQ Preparation , IEA report Preparation                                                                   | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23030121                                                           | 13100123011000 | Renovation of Yola International Hotel (including Furnishing)                                                                                                                                         | 0.00           | 0.00           | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 13 - Reform of Government and Governance Total                     |                |                                                                                                                                                                                                       | 0.00           | 0.00           | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 023605200100 - Hotel and Tourism Board Total                       |                |                                                                                                                                                                                                       | 0.00           | 0.00           | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 023600000000 - Ministry of Culture and Tourism Total               |                |                                                                                                                                                                                                       | 600,000.00     | 0.00           | 185,000,000.00       | (455,000,000.00)         | 0.00                            | 640,000,000.00          | 185,000,000.00   |
| 023800000000 - Ministry of Budget and Economic Planning            |                |                                                                                                                                                                                                       |                |                |                      |                          |                                 |                         |                  |
| 023800100100 - Ministry of Budget and Economic Planning            |                |                                                                                                                                                                                                       |                |                |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                           |                |                                                                                                                                                                                                       |                |                |                      |                          |                                 |                         |                  |
| 23010112                                                           | 13100124004600 | Purchase of Office Funitures to Ministry of Budget and Economic Planning to furnish Budget Exerminers, Analyst & ICT Offices                                                                          | 0.00           | 0.00           | 0.00                 | (150,000,000.00)         | 0.00                            | 150,000,000.00          | 0.00             |
| 23010112                                                           | 13100124004700 | Provision of office equipment for the cordination of Nutrition Support Programme in the State                                                                                                         | 0.00           | 0.00           | 0.00                 | (687,000,000.00)         | 0.00                            | 687,000,000.00          | 0.00             |
| 23020105                                                           | 13100124006100 | Provision of water facilities equipments                                                                                                                                                              | 0.00           | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23050101                                                           | 13100124004800 | Provision to Develop and coordinate State Economic, Social Development Plans and Policies including Collaboration with Natinal and Internatioal partners in Planning Issues (Plans & Policies Devel). | 0.00           | 0.00           | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23050101                                                           | 13100124005000 | Provision for State Development Plan - Coordination and Programme Support                                                                                                                             | 0.00           | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23050101                                                           | 13100124005300 | Reasearch and Analysis of Adamawa State GDP                                                                                                                                                           | 0.00           | 0.00           | 0.00                 | (120,000,000.00)         | 0.00                            | 120,000,000.00          | 0.00             |
| 23050101                                                           | 13100124005400 | Provision for Preparation of State Medium - Term Sector Strategy (MTSS)                                                                                                                               | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23050101                                                           | 13100124005700 | Provision for Preparation of State Fiscal Strategy Paper(FSP)                                                                                                                                         | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23050101                                                           | 13100124005800 | Provision for Preparation of State Annual Budgets                                                                                                                                                     | 0.00           | 0.00           | 0.00                 | (80,000,000.00)          | 0.00                            | 80,000,000.00           | 0.00             |
| 23050101                                                           | 13100124005900 | Provision for update and printing of State Development plan                                                                                                                                           | 0.00           | 0.00           | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 23050101                                                           | 13100124006000 | Provision for the conduct of Citizens engagement town Hall Meeting                                                                                                                                    | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23050102                                                           | 13100124005100 | Purchase of Accounting/Budget software - NG-CARES Programme                                                                                                                                           | 0.00           | 0.00           | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23050103                                                           | 13100124004900 | Provision for Coordination of Economic Development activities with Natinal and Internatioal Cooperation/partners.                                                                                     | 0.00           | 0.00           | 0.00                 | (150,000,000.00)         | 0.00                            | 150,000,000.00          | 0.00             |
| 23050103                                                           | 13100124005200 | Provision for Annual Evaluation MDAs of Service Charter                                                                                                                                               | 0.00           | 0.00           | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23050103                                                           | 13100124005600 | Provision for Quarterly MDA Budget reviewed meetings / performance and report                                                                                                                         | 0.00           | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23050108                                                           | 13100124005500 | Capacity Building for Ministry of Budget and Economic Planning on state project Monitoring                                                                                                            | 0.00           | 2,490,000.00   | 80,000,000.00        | 0.00                     | 0.00                            | 80,000,000.00           | 77,510,000.00    |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                 | Project Code   | Project Description                                                                                                                      | Actual        | Actual        | Final Budget   | Budget Transfers   | Supplementary Budget | Original Budget  | Variance      |
|---------------------------------------------------------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|----------------|--------------------|----------------------|------------------|---------------|
|                                                               |                |                                                                                                                                          | 2023          | 2024          | 2024           | 2024               | 2024                 | 2024             | 2024          |
|                                                               |                |                                                                                                                                          | N             | N             | N              | N                  | N                    | N                | N             |
| 13 - Reform of Government and Governance Total                |                |                                                                                                                                          | 0.00          | 2,490,000.00  | 80,000,000.00  | (1,667,000,000.00) | 0.00                 | 1,747,000,000.00 | 77,510,000.00 |
| 023800100100 - Ministry of Budget and Economic Planning Total |                |                                                                                                                                          | 0.00          | 2,490,000.00  | 80,000,000.00  | (1,667,000,000.00) | 0.00                 | 1,747,000,000.00 | 77,510,000.00 |
| 023800200100 - Adamawa State Planning Commission              |                |                                                                                                                                          |               |               |                |                    |                      |                  |               |
| 13 - Reform of Government and Governance                      |                |                                                                                                                                          |               |               |                |                    |                      |                  |               |
| 23010129                                                      | 13100124004400 | Provision of equipment for artisans under the (CARES) Projects                                                                           | 0.00          | 0.00          | 0.00           | (2,000,000.00)     | 0.00                 | 2,000,000.00     | 0.00          |
| 23010146                                                      | 13100123011800 | Purchase of ICT Equipment for ASPC Data Base Unit                                                                                        | 0.00          | 0.00          | 0.00           | (15,000,000.00)    | 0.00                 | 15,000,000.00    | 0.00          |
| 23020101                                                      | 13100123011300 | Establishment of CARES state Coordinating unit                                                                                           | 0.00          | 0.00          | 0.00           | (50,000,000.00)    | 0.00                 | 50,000,000.00    | 0.00          |
| 23050101                                                      | 13100122001600 | Preparation of State Medium - Term Sector Strategy (MTSS)                                                                                | 0.00          | 0.00          | 0.00           | (500,000.00)       | 0.00                 | 500,000.00       | 0.00          |
| 23050101                                                      | 13100123011700 | Provision for the conduct of Reasearch and Analysis of Adamawa State GDP                                                                 | 0.00          | 5,000,000.00  | 5,100,000.00   | 100,000.00         | 0.00                 | 5,000,000.00     | 100,000.00    |
| 23050101                                                      | 13100123012000 | Provision of Quarterly MDA Budget reviewed meetings / performance and report                                                             | 1,500,000.00  | 0.00          | 0.00           | (500,000.00)       | 0.00                 | 500,000.00       | 0.00          |
| 23050101                                                      | 13100123012100 | Provision for Preparation of State Fiscal Strategy Paper(FSP)                                                                            | 0.00          | 0.00          | 0.00           | (4,000,000.00)     | 0.00                 | 4,000,000.00     | 0.00          |
| 23050101                                                      | 13100123012200 | Purchase of policy document for Gander base violence - UNFPA                                                                             | 0.00          | 50,000,000.00 | 50,000,000.00  | 0.00               | 0.00                 | 50,000,000.00    | 0.00          |
| 23050101                                                      | 13100123012300 | Development of policy document for Children - UNICEF                                                                                     | 5,000,000.00  | 0.00          | 0.00           | (50,000,000.00)    | 0.00                 | 50,000,000.00    | 0.00          |
| 23050101                                                      | 13100123012600 | Provision for update and printing of State Development plan                                                                              | 3,000,000.00  | 5,900,000.00  | 6,000,000.00   | (24,000,000.00)    | 0.00                 | 30,000,000.00    | 100,000.00    |
| 23050101                                                      | 13100123021400 | Preparation of State Annual Capital Budgets                                                                                              | 16,569,840.00 | 0.00          | 0.00           | 0.00               | 0.00                 | 0.00             | 0.00          |
| 23050102                                                      | 13100123011400 | Provision for Websit Subscription and upgrade - ASPC.                                                                                    | 0.00          | 0.00          | 0.00           | (500,000.00)       | 0.00                 | 500,000.00       | 0.00          |
| 23050102                                                      | 13100123012800 | Purchase of Software for data collection of GBV (UNFPA)                                                                                  | 0.00          | 0.00          | 0.00           | (30,000,000.00)    | 0.00                 | 30,000,000.00    | 0.00          |
| 23050103                                                      | 13100123011500 | Provision for Food and Nutrition coordination in the State                                                                               | 0.00          | 0.00          | 0.00           | (269,500,000.00)   | 0.00                 | 269,500,000.00   | 0.00          |
| 23050103                                                      | 13100123011600 | Provision for Annual Evaluation of MDAs Service Charter                                                                                  | 0.00          | 9,470,000.00  | 9,493,700.00   | (10,506,300.00)    | 0.00                 | 20,000,000.00    | 23,700.00     |
| 23050103                                                      | 13100123012500 | Monitoring and Evaluation of on-going State Projects and new projects in the Approved budget                                             | 3,934,000.00  | 7,000,000.00  | 7,050,000.00   | (42,950,000.00)    | 0.00                 | 50,000,000.00    | 50,000.00     |
| 23050103                                                      | 13100123012700 | Provision for Citizen Led Project Monitoring and Transparancy (Eyes and Eears Open Governance)                                           | 0.00          | 2,000,000.00  | 50,000,000.00  | (50,000,000.00)    | 0.00                 | 100,000,000.00   | 48,000,000.00 |
| 23050108                                                      | 13100123021500 | Citizens engagement town Hall Meeting/ Budget (SFTAS)                                                                                    | 4,000,000.00  | 0.00          | 0.00           | 0.00               | 0.00                 | 0.00             | 0.00          |
| 23050109                                                      | 13100124004500 | Provision to Support for NGCARES Projects (SCCU/SCSC)                                                                                    | 0.00          | 0.00          | 0.00           | (100,000,000.00)   | 0.00                 | 100,000,000.00   | 0.00          |
| 13 - Reform of Government and Governance Total                |                |                                                                                                                                          | 34,003,840.00 | 79,370,000.00 | 127,643,700.00 | (649,356,300.00)   | 0.00                 | 777,000,000.00   | 48,273,700.00 |
| 023800200100 - Adamawa State Planning Commission Total        |                |                                                                                                                                          | 34,003,840.00 | 79,370,000.00 | 127,643,700.00 | (649,356,300.00)   | 0.00                 | 777,000,000.00   | 48,273,700.00 |
| 023800400100 - Adamawa State Bureau of Statistics             |                |                                                                                                                                          |               |               |                |                    |                      |                  |               |
| 13 - Reform of Government and Governance                      |                |                                                                                                                                          |               |               |                |                    |                      |                  |               |
| 23010113                                                      | 13100123013800 | Purchase of 15No. Desktop and 30No. Laptop computers for ASBS State Capital                                                              | 0.00          | 0.00          | 0.00           | (10,000,000.00)    | 0.00                 | 10,000,000.00    | 0.00          |
| 23010113                                                      | 13100123014000 | Purchase of 52No. Computer Aided Personal Interview (CAPI) T in the State                                                                | 4,650,000.00  | 0.00          | 0.00           | (4,800,000.00)     | 0.00                 | 4,800,000.00     | 0.00          |
| 23020101                                                      | 13100123013200 | Design and Preliminary work at the SBS Headquarters                                                                                      | 0.00          | 0.00          | 0.00           | (20,000,000.00)    | 0.00                 | 20,000,000.00    | 0.00          |
| 23020101                                                      | 13100123014500 | Design and preliminary work on 9No. Blocks of zonal Statistical offices with 7No. Offices each in the 3 Senatorial district in the State | 0.00          | 0.00          | 0.00           | (1,000,000.00)     | 0.00                 | 1,000,000.00     | 0.00          |
| 23020127                                                      | 13100123013400 | Purchase of hardware accessories for Data Bank/Data                                                                                      | 0.00          | 0.00          | 0.00           | (2,500,000.00)     | 0.00                 | 2,500,000.00     | 0.00          |
| 23020127                                                      | 13100123014400 | Provision of LAN / Wireless Networking of SBSHQ and zonal offices State wide                                                             | 0.00          | 0.00          | 0.00           | (3,000,000.00)     | 0.00                 | 3,000,000.00     | 0.00          |
| 23030121                                                      | 13100123013900 | Renovation of State Bureau of Statistics Office                                                                                          | 2,031,700.00  | 0.00          | 0.00           | (3,000,000.00)     | 0.00                 | 3,000,000.00     | 0.00          |
| 23050101                                                      | 13100123013500 | Production of Statistical Publications                                                                                                   | 0.00          | 0.00          | 0.00           | (20,000,000.00)    | 0.00                 | 20,000,000.00    | 0.00          |
| 23050101                                                      | 13100123013600 | Research, development and methodology in new and existing fie                                                                            | 774,609.00    | 11,599,240.00 | 11,615,300.00  | 1,615,300.00       | 0.00                 | 10,000,000.00    | 16,060.00     |
| 23050101                                                      | 13100123014300 | Conduction of Statistical surveys                                                                                                        | 664,500.00    | 0.00          | 0.00           | (61,000,000.00)    | 0.00                 | 61,000,000.00    | 0.00          |
| 23050102                                                      | 13100123013000 | Leasing of database cloud computing service for Stistical Aplication                                                                     | 0.00          | 0.00          | 0.00           | (1,500,000.00)     | 0.00                 | 1,500,000.00     | 0.00          |
| 23050102                                                      | 13100123013100 | Computerization of State Operations (Human Resource Managem                                                                              | 0.00          | 0.00          | 0.00           | (5,000,000.00)     | 0.00                 | 5,000,000.00     | 0.00          |
| 23050102                                                      | 13100123013300 | Purchase of Internet facilities and subscription (GSM Platf                                                                              | 889,609.00    | 0.00          | 0.00           | (1,500,000.00)     | 0.00                 | 1,500,000.00     | 0.00          |
| 23050102                                                      | 13100123013700 | Design and development of ASBS official website                                                                                          | 1,513,880.00  | 0.00          | 0.00           | (1,000,000.00)     | 0.00                 | 1,000,000.00     | 0.00          |
| 23050102                                                      | 13100123014100 | leasing of assorted software application for data collection and analysis (ASBS) Headquarters state capital                              | 30,000.00     | 0.00          | 0.00           | (5,000,000.00)     | 0.00                 | 5,000,000.00     | 0.00          |
| 23050108                                                      | 13100123014200 | Capacity Building for officer in SBS and PRS in MDAs                                                                                     | 210,000.00    | 0.00          | 0.00           | 0.00               | 0.00                 | 0.00             | 0.00          |
| 13 - Reform of Government and Governance Total                |                |                                                                                                                                          | 10,764,298.00 | 11,599,240.00 | 11,615,300.00  | (137,684,700.00)   | 0.00                 | 149,300,000.00   | 16,060.00     |
| 023800400100 - Adamawa State Bureau of Statistics Total       |                |                                                                                                                                          | 10,764,298.00 | 11,599,240.00 | 11,615,300.00  | (137,684,700.00)   | 0.00                 | 149,300,000.00   | 16,060.00     |



## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                    | Project Code   | Project Description                                                                                      | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                  |                |                                                                                                          | N              | N              | N                    | N                        | N                               | N                       | N                |
| 023800000000                                     |                | Ministry of Budget and Economic Planning Total                                                           | 44,768,138.00  | 93,459,240.00  | 219,259,000.00       | (2,454,041,000.00)       | 0.00                            | 2,673,300,000.00        | 125,799,760.00   |
| 025000000000                                     |                | Fiscal Responsibility Commission                                                                         |                |                |                      |                          |                                 |                         |                  |
| 025000100100                                     |                | Fiscal Responsibility Commission                                                                         |                |                |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance         |                |                                                                                                          |                |                |                      |                          |                                 |                         |                  |
| 23020127                                         | 13100123014700 | Establishment of ICT centre (Headquarter)                                                                | 0.00           | 8,500,000.00   | 8,585,000.00         | 5,585,000.00             | 0.00                            | 3,000,000.00            | 85,000.00        |
| 23050101                                         | 13100123014600 | Provision for Preparation of annual report on the activities of the Commis                               | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23050101                                         | 13100123015100 | Provision for Development of template for implementation of FRL at LGA's                                 | 0.00           | 0.00           | 5,851,400.00         | 0.00                     | 0.00                            | 5,851,400.00            | 5,851,400.00     |
| 23050103                                         | 13100123014900 | Monitoring and Evaluation of the Implementation of State/Loc                                             | 0.00           | 0.00           | 17,000,000.00        | 7,000,000.00             | 0.00                            | 10,000,000.00           | 17,000,000.00    |
| 23050108                                         | 13100123014800 | Capacity building for members/staff/CSOs, OPS etc.                                                       | 0.00           | 0.00           | 1,000,000.00         | (7,000,000.00)           | 0.00                            | 8,000,000.00            | 1,000,000.00     |
| 13 - Reform of Government and Governance Total   |                |                                                                                                          | 0.00           | 8,500,000.00   | 32,436,400.00        | 585,000.00               | 0.00                            | 31,851,400.00           | 23,936,400.00    |
| 025000100100                                     |                | Fiscal Responsibility Commission Total                                                                   | 0.00           | 8,500,000.00   | 32,436,400.00        | 585,000.00               | 0.00                            | 31,851,400.00           | 23,936,400.00    |
| 025000000000                                     |                | Fiscal Responsibility Commission Total                                                                   | 0.00           | 8,500,000.00   | 32,436,400.00        | 585,000.00               | 0.00                            | 31,851,400.00           | 23,936,400.00    |
| 025200000000                                     |                | Ministry of Water Resources                                                                              |                |                |                      |                          |                                 |                         |                  |
| 025200100100                                     |                | Ministry of Water Resources                                                                              |                |                |                      |                          |                                 |                         |                  |
| 10 - Water Resources and Rural Development       |                |                                                                                                          |                |                |                      |                          |                                 |                         |                  |
| 23010127                                         | 10100123000900 | Procurement of Irrigation water Pumps for dry Season farmers                                             | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23020105                                         | 10100123001100 | Construction of Small Earth Dam in Kuna in Maiha LGA-Covid-19 Pandemic                                   | 0.00           | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020105                                         | 10100123001200 | Gearing of Water Service Delivery (Bridging gaps in Public water)                                        | 36,411,714.00  | 784,393,227.90 | 788,676,000.00       | 438,676,000.00           | 0.00                            | 350,000,000.00          | 4,282,772.10     |
| 23020105                                         | 10100123001300 | provision for Banjiram water Project I Guyuk LGA                                                         | 0.00           | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020105                                         | 10100123001400 | Construction of 1No Small Earth Dams in kukumto in Demsa                                                 | 47,422,855.00  | 0.00           | 0.00                 | (300,000,000.00)         | 0.00                            | 300,000,000.00          | 0.00             |
| 23020105                                         | 10100123001500 | Completion of the construction of Small Earth Dam at Magar, Jibro, Guyaku, Gamba, etc -Covid-19 Pandemic | 0.00           | 0.00           | 0.00                 | (200,000,000.00)         | 0.00                            | 200,000,000.00          | 0.00             |
| 23020105                                         | 10100123001600 | Feasibility studies/constructn of yinagis small earth Dam in GUYUK                                       | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23020105                                         | 10100123001900 | Construction of Michika Town Dam Michika LGA                                                             | 5,063,705.00   | 0.00           | 0.00                 | (23,504,900.00)          | 0.00                            | 23,504,900.00           | 0.00             |
| 23020105                                         | 10100124000500 | Expansion of Water Scheme in Gulak, Madagali LGA                                                         | 0.00           | 24,691,800.00  | 25,000,000.00        | (75,000,000.00)          | 0.00                            | 100,000,000.00          | 308,200.00       |
| 23030104                                         | 10100123002100 | Rehabilitation and Expansion Pakka Earth dam                                                             | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23050101                                         | 10100123001000 | Provision for Water Sector Policy Support and Development( Quarterly consultancy)                        | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23050103                                         | 10100123002000 | Provision for Water and Sanitation and Hygiene WASH Coordination Activities                              | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 10 - Water Resources and Rural Development Total |                |                                                                                                          | 88,898,274.00  | 809,085,027.90 | 813,676,000.00       | (359,828,900.00)         | 0.00                            | 1,173,504,900.00        | 4,590,972.10     |
| 13 - Reform of Government and Governance         |                |                                                                                                          |                |                |                      |                          |                                 |                         |                  |
| 23020105                                         | 13100123021600 | Compl of Small Earth Dam at Magar, Jibro, Guyaku, Gamba, etc -Covid-19 Pandemic                          | 2,659,677.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 13 - Reform of Government and Governance Total   |                |                                                                                                          | 2,659,677.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 025200100100                                     |                | Ministry of Water Resources Total                                                                        | 91,557,951.00  | 809,085,027.90 | 813,676,000.00       | (359,828,900.00)         | 0.00                            | 1,173,504,900.00        | 4,590,972.10     |
| 025210200100                                     |                | Adamawa State Water Board                                                                                |                |                |                      |                          |                                 |                         |                  |
| 10 - Water Resources and Rural Development       |                |                                                                                                          |                |                |                      |                          |                                 |                         |                  |
| 23020105                                         | 10100123002400 | Development of Urban water schemes ( Rehab. of Yi, Jmt & Nm T/P)                                         | 6,785,094.00   | 26,353,441.00  | 27,000,000.00        | (3,000,000.00)           | 0.00                            | 30,000,000.00           | 646,559.00       |
| 23020105                                         | 10100123002500 | Dredging/Dessilating of 4 Treatment Plant Intakes                                                        | 0.00           | 0.00           | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23020105                                         | 10100124000700 | Provision for Emergency intervension in urban water supply                                               | 0.00           | 3,637,202.50   | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 6,362,797.50     |
| 23020105                                         | 10100124000800 | Purchase of New Drilling Rig and Accessories                                                             | 0.00           | 29,249,000.00  | 30,000,000.00        | (10,000,000.00)          | 0.00                            | 40,000,000.00           | 751,000.00       |
| 23030104                                         | 10100122002600 | Procurement of Water T/Chemicals                                                                         | 0.00           | 63,201,123.50  | 88,461,500.00        | (1,538,500.00)           | 0.00                            | 90,000,000.00           | 25,260,376.50    |
| 23030104                                         | 10100123002800 | Reticulation/ distribution of pipeline network in mubi district                                          | 0.00           | 0.00           | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23030121                                         | 10100124000900 | Renovation of Water Board offices and Fencing                                                            | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23050103                                         | 10100124000600 | provision for monitoring of Water, Sanitation, & Hygen (WASH) activities                                 | 0.00           | 300,000.00     | 1,000,000.00         | (9,000,000.00)           | 0.00                            | 10,000,000.00           | 700,000.00       |
| 10 - Water Resources and Rural Development Total |                |                                                                                                          | 6,785,094.00   | 122,740,767.00 | 156,461,500.00       | (93,538,500.00)          | 0.00                            | 250,000,000.00          | 33,720,733.00    |
| 13 - Reform of Government and Governance         |                |                                                                                                          |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                                     | Project Code   | Project Description                                                                    | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                   |                |                                                                                        | ₦              | ₦              | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 23010139                                                                          | 13100123021700 | Procurement of 1No. Electrical Motor & Accessories, Yola North                         | 6,395,000.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 13 - Reform of Government and Governance Total                                    |                |                                                                                        | 6,395,000.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 025210200100 - Adamawa State Water Board Total                                    |                |                                                                                        | 13,180,094.00  | 122,740,767.00 | 156,461,500.00       | (93,538,500.00)          | 0.00                            | 250,000,000.00          | 33,720,733.00    |
| 025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA)       |                |                                                                                        |                |                |                      |                          |                                 |                         |                  |
| 10 - Water Resources and Rural Development                                        |                |                                                                                        |                |                |                      |                          |                                 |                         |                  |
| 23010129                                                                          | 10100124001200 | Purchase of Chemical equipments for WASH in the state                                  | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010143                                                                          | 10100124001000 | Purchase of 3No of New drilling rigs and Accessories                                   | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010143                                                                          | 10100124001100 | Purchase of 3No supporting trucks to drilling rig                                      | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020105                                                                          | 10100123003000 | Establishment of WASHCOMS in 100 Communities in the state-Covid-19 Pandemic            | 0.00           | 0.00           | 0.00                 | (10,170,000.00)          | 0.00                            | 10,170,000.00           | 0.00             |
| 23020105                                                                          | 10100123003300 | Provision of 105No. Hand Pump Bore/Holes in Communities of insurgency affected LGA's   | 0.00           | 12,244,957.19  | 12,367,500.00        | (13,721,400.00)          | 0.00                            | 26,088,900.00           | 122,542.81       |
| 23020105                                                                          | 10100123003500 | Construction of 2 No. Bohales in Banjiram Guyuk                                        | 0.00           | 0.00           | 0.00                 | (6,700,000.00)           | 0.00                            | 6,700,000.00            | 0.00             |
| 23020105                                                                          | 10100123003700 | Provision of 14No. Solar Power Boreholes in Rural Areas-Covid-19 Pandemic              | 0.00           | 0.00           | 0.00                 | (28,500,000.00)          | 0.00                            | 28,500,000.00           | 0.00             |
| 23020105                                                                          | 10100123003800 | contruction of 3No. of protected hand dug wells in some communities                    | 0.00           | 0.00           | 0.00                 | (1,050,000.00)           | 0.00                            | 1,050,000.00            | 0.00             |
| 23020105                                                                          | 10100123003900 | Provision of water supply through GCCC for UNICEF DGIS ASWA II                         | 0.00           | 0.00           | 0.00                 | (18,124,100.00)          | 0.00                            | 18,124,100.00           | 0.00             |
| 23020105                                                                          | 10100123004000 | Provision ofv water facilities at Madagali                                             | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020105                                                                          | 10100124001300 | Construction/Drilling 1No. of Borehole at Suwa Lamurde LGA                             | 0.00           | 0.00           | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23020118                                                                          | 10100123003200 | Provision of 210 VIP Latrines in Schools and Clinics -Covid-19 Pandemic                | 0.00           | 0.00           | 0.00                 | (9,717,800.00)           | 0.00                            | 9,717,800.00            | 0.00             |
| 23030104                                                                          | 10100123002900 | Rehabilitation of 80No. Broken down Hand Pump Boreholes-Covid-19 Pandemic              | 0.00           | 0.00           | 0.00                 | (13,927,600.00)          | 0.00                            | 13,927,600.00           | 0.00             |
| 23050108                                                                          | 10100123003400 | Trigerring of 100 communities in CLTs-Covid-19 Pandemic                                | 0.00           | 0.00           | 0.00                 | (6,700,000.00)           | 0.00                            | 6,700,000.00            | 0.00             |
| 23050108                                                                          | 10100123003600 | Training of 105 Village Level Operation and Maintenance (VLO                           | 0.00           | 0.00           | 0.00                 | (4,021,800.00)           | 0.00                            | 4,021,800.00            | 0.00             |
| 10 - Water Resources and Rural Development Total                                  |                |                                                                                        | 0.00           | 12,244,957.19  | 12,367,500.00        | (157,632,700.00)         | 0.00                            | 170,000,200.00          | 122,542.81       |
| 025210300100 - Rural Water Supply & Environmental Sanitation Agency (RWESA) Total |                |                                                                                        | 0.00           | 12,244,957.19  | 12,367,500.00        | (157,632,700.00)         | 0.00                            | 170,000,200.00          | 122,542.81       |
| 025210400100 - Small Towns Water Supply Agency                                    |                |                                                                                        |                |                |                      |                          |                                 |                         |                  |
| 10 - Water Resources and Rural Development                                        |                |                                                                                        |                |                |                      |                          |                                 |                         |                  |
| 23010129                                                                          | 10100123005200 | Purchase of Chemical equipments for WASH in Vinikilang                                 | 0.00           | 0.00           | 0.00                 | (3,000.00)               | 0.00                            | 3,000.00                | 0.00             |
| 23010129                                                                          | 10100123005400 | Purchase of Chemical equipments for WASH in Gangarasso-Sangasumi Ganye                 | 0.00           | 0.00           | 0.00                 | (50,000.00)              | 0.00                            | 50,000.00               | 0.00             |
| 23010129                                                                          | 10100123005500 | Purchase of Start kits WASH in the state                                               | 0.00           | 0.00           | 0.00                 | (50,000.00)              | 0.00                            | 50,000.00               | 0.00             |
| 23010129                                                                          | 10100123005800 | Purchase of sanitation equipments at Yola market                                       | 0.00           | 0.00           | 0.00                 | (3,000,000.00)           | 0.00                            | 3,000,000.00            | 0.00             |
| 23010129                                                                          | 10100123006700 | Provision of Climate Change mitigation (EIA) instruments in the state                  | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020101                                                                          | 10100123004600 | Construction of Sanitaion centre in 9 Small towns in the State-Covid-19 Pandemic       | 0.00           | 0.00           | 0.00                 | (60,000.00)              | 0.00                            | 60,000.00               | 0.00             |
| 23020101                                                                          | 10100123004700 | Construction of Conference/Capacity Devpt. Center for USAID ST-WASH Activities         | 0.00           | 0.00           | 0.00                 | (50,000.00)              | 0.00                            | 50,000.00               | 0.00             |
| 23020105                                                                          | 10100123004200 | Provi of 1No.water supply facility in 1No.S/towns in Gombi-Covid-19 Pandemic           | 0.00           | 0.00           | 0.00                 | (30,000.00)              | 0.00                            | 30,000.00               | 0.00             |
| 23020105                                                                          | 10100123004300 | Digitization of Existing Pipe Network in project Small Town                            | 0.00           | 0.00           | 0.00                 | (80,000.00)              | 0.00                            | 80,000.00               | 0.00             |
| 23020105                                                                          | 10100123004400 | Construction of new water supply systems in the State                                  | 0.00           | 0.00           | 0.00                 | (9,500.00)               | 0.00                            | 9,500.00                | 0.00             |
| 23020105                                                                          | 10100123004900 | Conduct Community led total sanitation in 6No. Small towns-Covid-19 Pandemic           | 0.00           | 0.00           | 0.00                 | (40,000.00)              | 0.00                            | 40,000.00               | 0.00             |
| 23020105                                                                          | 10100123006400 | Construction WASH facilities in the State                                              | 0.00           | 34,504,302.38  | 35,000,000.00        | 0.00                     | 0.00                            | 35,000,000.00           | 495,697.62       |
| 23020118                                                                          | 10100123005600 | Construction of 2 No. Toilets in the State                                             | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020118                                                                          | 10100123006300 | Provision of 4No. 3 Compartment of 2 unit improved VIP latrine at Uba Hong LGA         | 0.00           | 0.00           | 0.00                 | (30,000.00)              | 0.00                            | 30,000.00               | 0.00             |
| 23020127                                                                          | 10100123005000 | Provision of ICT Materials and Office equipment to WCA                                 | 0.00           | 0.00           | 0.00                 | (50,000.00)              | 0.00                            | 50,000.00               | 0.00             |
| 23030104                                                                          | 10100123004100 | Reh/Upgrading &Commissioning of 3No.Completed EDF 7 W/Supply Project-Covid-19 Pandemic | 0.00           | 0.00           | 0.00                 | (19,660,500.00)          | 0.00                            | 19,660,500.00           | 0.00             |
| 23030104                                                                          | 10100123005700 | Renovation of Boreholes in 2 senatorial zones in the State                             | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030104                                                                          | 10100123005900 | Rehabilitation of Water facilities in 3 Senatorial zones                               | 0.00           | 0.00           | 0.00                 | (6,075,000.00)           | 0.00                            | 6,075,000.00            | 0.00             |
| 23030104                                                                          | 10100123006100 | Rehabilitation of solar power bohole and reticulation Gaya Hong LGA                    | 0.00           | 0.00           | 0.00                 | (20,000.00)              | 0.00                            | 20,000.00               | 0.00             |
| 23030104                                                                          | 10100123006200 | Rehabilitation of solar power bohole and reticulation Mulgublvu Mubi south LGA         | 0.00           | 0.00           | 0.00                 | (20,000.00)              | 0.00                            | 20,000.00               | 0.00             |
| 23030104                                                                          | 10100123006500 | Provision of WASH Facilities for Genda based project in the State                      | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030104                                                                          | 10100123006800 | Renovation of WASH infrastructure (MCRP,GIZ, USAID DIAGEO etc) in the State            | 0.00           | 0.00           | 0.00                 | (5,600,000.00)           | 0.00                            | 5,600,000.00            | 0.00             |
| 23050101                                                                          | 10100123004500 | Conduct fesibility studies, design pland for new water supply                          | 0.00           | 0.00           | 0.00                 | (147,000.00)             | 0.00                            | 147,000.00              | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                            | Project Code   | Project Description                                                                                      | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                          |                |                                                                                                          | N                | N                | N                    | N                        | N                               | N                       | N                |
| 23050101                                                 | 10100123004800 | Provision for the conduct of Customer Enumeration of project Small Towns                                 | 0.00             | 0.00             | 0.00                 | (4,000,000.00)           | 0.00                            | 4,000,000.00            | 0.00             |
| 23050101                                                 | 10100123005100 | Provision for Metering Project of Small Towns                                                            | 0.00             | 0.00             | 0.00                 | (20,000.00)              | 0.00                            | 20,000.00               | 0.00             |
| 23050101                                                 | 10100123005300 | Provision for Adamawa State WASH Policy Implementation                                                   | 0.00             | 0.00             | 0.00                 | (5,000.00)               | 0.00                            | 5,000.00                | 0.00             |
| 23050101                                                 | 10100123006000 | Provision for Development of WASH sector plan revitalization                                             | 0.00             | 0.00             | 0.00                 | (3,000,000.00)           | 0.00                            | 3,000,000.00            | 0.00             |
| 23050102                                                 | 10100123006600 | Purchase of accounting software for Community accountability reporting mechanism (CARM) in the State     | 0.00             | 0.00             | 0.00                 | (3,000,000.00)           | 0.00                            | 3,000,000.00            | 0.00             |
| 10 - Water Resources and Rural Development Total         |                |                                                                                                          | 0.00             | 34,504,302.38    | 35,000,000.00        | (65,000,000.00)          | 0.00                            | 100,000,000.00          | 495,697.62       |
| 13 - Reform of Government and Governance                 |                |                                                                                                          |                  |                  |                      |                          |                                 |                         |                  |
| 23050108                                                 | 13100123021800 | USAID ST WASH cost share activities at Girei, Song and Gayan                                             | 24,817,900.00    | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 13 - Reform of Government and Governance Total           |                |                                                                                                          | 24,817,900.00    | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 025210400100 - Small Towns Water Supply Agency Total     |                |                                                                                                          | 24,817,900.00    | 34,504,302.38    | 35,000,000.00        | (65,000,000.00)          | 0.00                            | 100,000,000.00          | 495,697.62       |
| 025200000000 - Ministry of Water Resources Total         |                |                                                                                                          | 129,555,945.00   | 978,575,054.47   | 1,017,505,000.00     | (676,000,100.00)         | 0.00                            | 1,693,505,100.00        | 38,929,945.53    |
| 025300000000 - Ministry of Housing and Urban Development |                |                                                                                                          |                  |                  |                      |                          |                                 |                         |                  |
| 025300100100 - Ministry of Housing and Urban Development |                |                                                                                                          |                  |                  |                      |                          |                                 |                         |                  |
| 06 - Housing and Urban Development                       |                |                                                                                                          |                  |                  |                      |                          |                                 |                         |                  |
| 23010121                                                 | 06100124000300 | Furnishing of speakers Lodge at Government House Lodge House of Assembly Projects                        | 0.00             | 0.00             | 8,800,000.00         | 0.00                     | 0.00                            | 8,800,000.00            | 8,800,000.00     |
| 23020101                                                 | 06100123000100 | Construction of new Governors office complex Yola                                                        | 0.00             | 2,025,889,500.40 | 2,034,788,400.00     | 1,484,788,400.00         | 0.00                            | 550,000,000.00          | 8,898,899.60     |
| 23020101                                                 | 06100123000300 | Construction of Warehouse at Government House Yola                                                       | 251,379,007.00   | 0.00             | 45,000,000.00        | 0.00                     | 0.00                            | 45,000,000.00           | 45,000,000.00    |
| 23020101                                                 | 06100123002500 | Consultancy fee for the design and supervision of the New Government Office Complex                      | 0.00             | 147,587,605.58   | 195,000,000.00       | 195,000,000.00           | 0.00                            | 0.00                    | 47,412,394.42    |
| 23020102                                                 | 06100122000300 | Construction of 2000 housing units in the various LGAs in the State                                      | 0.00             | 0.00             | 0.00                 | (659,732,600.00)         | 0.00                            | 659,732,600.00          | 0.00             |
| 23020110                                                 | 06100122000800 | Purchase of Residential Property at Madagali LGA to be converted to a Court                              | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23020110                                                 | 06100123000400 | Construction of Fire Service Station at 1000 Housing units Malkohi                                       | 0.00             | 0.00             | 51,034,994.00        | 1,034,994.00             | 0.00                            | 50,000,000.00           | 51,034,994.00    |
| 23020123                                                 | 06100124000100 | Provi of Solar System Street Lighting & Electricity in Yola                                              | 0.00             | 0.00             | 40,000,000.00        | (460,000,000.00)         | 0.00                            | 500,000,000.00          | 40,000,000.00    |
| 23030101                                                 | 06100122000400 | Renovation of Government Lodge JI in Yola North                                                          | 0.00             | 0.00             | 40,000,000.00        | (410,000,000.00)         | 150,000,000.00                  | 300,000,000.00          | 40,000,000.00    |
| 23030101                                                 | 06100122000500 | Renovation of Deputy Governor's Residence Yola North LGA                                                 | 0.00             | 147,558,208.20   | 148,000,000.00       | 98,000,000.00            | 0.00                            | 50,000,000.00           | 441,791.80       |
| 23030101                                                 | 06100122000600 | Renovation of Governors Lodge - Maitama Abuja                                                            | 2,144,598.00     | 0.00             | 50,000,000.00        | (250,000,000.00)         | 100,000,000.00                  | 200,000,000.00          | 50,000,000.00    |
| 23030101                                                 | 06100123000200 | Renovation of Government Lodges in Government House Yola                                                 | 0.00             | 1,487,973,010.61 | 1,494,852,800.00     | 494,852,800.00           | 0.00                            | 1,000,000,000.00        | 6,879,789.39     |
| 23030101                                                 | 06100124000200 | Construction of Two Bedroom Charlet in NIMPS Yola North LGA                                              | 0.00             | 0.00             | 5,000,000.00         | (45,000,000.00)          | 0.00                            | 50,000,000.00           | 5,000,000.00     |
| 06 - Housing and Urban Development Total                 |                |                                                                                                          | 253,523,605.00   | 3,809,008,324.79 | 4,112,476,194.00     | 448,943,594.00           | 250,000,000.00                  | 3,413,532,600.00        | 303,467,869.21   |
| 13 - Reform of Government and Governance                 |                |                                                                                                          |                  |                  |                      |                          |                                 |                         |                  |
| 23010105                                                 | 13100124006200 | Procurement of 2N0 Hilux Vehicles House of Assembly Projects                                             | 0.00             | 0.00             | 10,000,000.00        | (30,000,000.00)          | 0.00                            | 40,000,000.00           | 10,000,000.00    |
| 23010108                                                 | 13100124006300 | Purchase of 2No. 18 and 12 seater Toyota Buses House of Assembly Projects                                | 0.00             | 0.00             | 10,000,000.00        | (30,000,000.00)          | 0.00                            | 40,000,000.00           | 10,000,000.00    |
| 23010112                                                 | 13100124006500 | Purchase of 11N0. of Air conditioning systems House of Assembly Projects                                 | 0.00             | 1,200,000.00     | 7,000,000.00         | 0.00                     | 0.00                            | 7,000,000.00            | 5,800,000.00     |
| 23010112                                                 | 13100124006600 | Purchase of 25 sets of (Cushion, Table and Chairs) Furnitures and Electronics House of Assembly Projects | 0.00             | 0.00             | 51,801,000.00        | (150,000,000.00)         | 0.00                            | 201,801,000.00          | 51,801,000.00    |
| 23010112                                                 | 13100124009400 | Renovation of Lamido's Palace in Yola South                                                              | 0.00             | 0.00             | 0.00                 | (750,000,000.00)         | 750,000,000.00                  | 0.00                    | 0.00             |
| 23010112                                                 | 13100124009900 | Purchase of Furnitures for the Government Lodges in Government House Yola                                | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23010112                                                 | 13100124010100 | Purchase of Furnitures for the new Governors office complex Yola                                         | 1,228,718,747.00 | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23010113                                                 | 13100124006800 | Purchase of 30 N0. Tablet Computers House of Assembly Projects                                           | 0.00             | 0.00             | 4,950,000.00         | 0.00                     | 0.00                            | 4,950,000.00            | 4,950,000.00     |
| 23010113                                                 | 13100124006900 | Purchase of 7N0. of HP desktop Computer set House of Assembly Projects                                   | 0.00             | 0.00             | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | 5,000,000.00     |
| 23010113                                                 | 13100124007100 | Purchase of 18 N0. HP Pavillion laptops with Printers House of Assembly Projects                         | 0.00             | 0.00             | 5,500,000.00         | 0.00                     | 0.00                            | 5,500,000.00            | 5,500,000.00     |
| 23010115                                                 | 13100124007200 | Purchase of 2N0. Photocopier Machines House of Assembly Projects                                         | 0.00             | 0.00             | 3,500,000.00         | 0.00                     | 0.00                            | 3,500,000.00            | 3,500,000.00     |
| 23010119                                                 | 13100124007300 | Purchase of 1N0. of New Mikano Standby Generator 500KVA House of Assembly Projects                       | 0.00             | 0.00             | 16,500,000.00        | 0.00                     | 0.00                            | 16,500,000.00           | 16,500,000.00    |
| 23010142                                                 | 13100124007000 | Purchase of 2No. Digital Film Camera HxR-MC 1500 House of Assembly Projects                              | 0.00             | 0.00             | 2,640,000.00         | 0.00                     | 0.00                            | 2,640,000.00            | 2,640,000.00     |
| 23010146                                                 | 13100124006400 | Replacement of Confrence Address System in Confrence Room &C House of Assembly Projects                  | 0.00             | 0.00             | 4,950,000.00         | 0.00                     | 0.00                            | 4,950,000.00            | 4,950,000.00     |
| 23010146                                                 | 13100124006700 | Purchase of 1N0. Projector for trainings House of Assembly Projects                                      | 0.00             | 0.00             | 330,000.00           | 0.00                     | 0.00                            | 330,000.00              | 330,000.00       |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                       | Project Code   | Project Description                                                                                                  | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                     |                |                                                                                                                      | N                | N                | N                    | N                        | N                               | N                       | N                |
| 23020101                                                            | 13100123015200 | Construction of Police out-Post at Malkohi 1000 Housing units Malkohi                                                | 0.00             | 12,215,000.00    | 39,280,386.00        | (719,614.00)             | 0.00                            | 40,000,000.00           | 27,065,386.00    |
| 23020101                                                            | 13100124008100 | Completion of House of Assembly Office Extension House of Assembly Projects                                          | 0.00             | 0.00             | 0.00                 | (524,091,600.00)         | 0.00                            | 524,091,600.00          | 0.00             |
| 23020101                                                            | 13100124008900 | Consultancy fee for the Renovation of Government Lodges in Government House Yola                                     | 995,314.00       | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23020101                                                            | 13100124009800 | Consultancy fee for the Completion of House of Assembly Office Extension House of Assembly Projects                  | 0.00             | 0.00             | 74,091,600.00        | 74,091,600.00            | 0.00                            | 0.00                    | 74,091,600.00    |
| 23020101                                                            | 13100124010600 | Consultancy fee for Construction of Fire Service Station at 1000 Housing units Malkohi                               | 0.00             | 0.00             | 5,000,000.00         | 5,000,000.00             | 0.00                            | 0.00                    | 5,000,000.00     |
| 23020101                                                            | 13100124010700 | Consultancy fee for Construction of Police out-Post at Malkohi 1000 Housing units Malkohi                            | 0.00             | 0.00             | 5,000,000.00         | 5,000,000.00             | 0.00                            | 0.00                    | 5,000,000.00     |
| 23020102                                                            | 13100124009600 | Consultancy fee for the Construction of Hostel for Nigerian Law school                                               | 0.00             | 0.00             | 75,000,000.00        | 75,000,000.00            | 0.00                            | 0.00                    | 75,000,000.00    |
| 23020102                                                            | 13100124009700 | Consultancy fee for the Renovation of Lamido's Palace in Yola South                                                  | 0.00             | 0.00             | 50,000,000.00        | 50,000,000.00            | 0.00                            | 0.00                    | 50,000,000.00    |
| 23020102                                                            | 13100124010000 | Purchase of Furnitures for Head of Service Residence in Jimeta -Yola                                                 | 0.00             | 0.00             | 30,000,000.00        | 30,000,000.00            | 0.00                            | 0.00                    | 30,000,000.00    |
| 23020102                                                            | 13100124010200 | Consultancy fee for Speaker's Residence House of Assembly Projects                                                   | 0.00             | 17,692,803.75    | 25,000,000.00        | 25,000,000.00            | 0.00                            | 0.00                    | 7,307,196.25     |
| 23020102                                                            | 13100124010300 | Consultancy fee for Deputy Speaker's Residence House of Assembly Projects                                            | 0.00             | 0.00             | 10,000,000.00        | 10,000,000.00            | 0.00                            | 0.00                    | 10,000,000.00    |
| 23020102                                                            | 13100124010400 | Consultancy fee for Majority Leader's residence                                                                      | 0.00             | 0.00             | 30,000,000.00        | 30,000,000.00            | 0.00                            | 0.00                    | 30,000,000.00    |
| 23020102                                                            | 13100124010500 | Consultancy fee for Renovation of Government Lodge JI in Yola North                                                  | 0.00             | 0.00             | 10,000,000.00        | 10,000,000.00            | 0.00                            | 0.00                    | 10,000,000.00    |
| 23020103                                                            | 13100124007400 | Provision of 140kw solar powered electricity in the Assembly Complex House of Assembly Projects                      | 0.00             | 0.00             | 32,000,000.00        | (100,000,000.00)         | 0.00                            | 132,000,000.00          | 32,000,000.00    |
| 23020105                                                            | 13100124007600 | Drilling of 2N0. of New Boreholes and Installation House of Assembly Projects                                        | 0.00             | 0.00             | 2,750,000.00         | 0.00                     | 0.00                            | 2,750,000.00            | 2,750,000.00     |
| 23020107                                                            | 13100124008500 | Construction of Hostel for Nigerian Law school at Yola South                                                         | 0.00             | 521,482,773.15   | 525,100,000.00       | (74,900,000.00)          | 600,000,000.00                  | 0.00                    | 3,617,226.85     |
| 23020118                                                            | 13100124008600 | Construction of Adamwa State Fuel Dumb in the State Capital                                                          | 0.00             | 0.00             | 0.00                 | (120,000,000.00)         | 120,000,000.00                  | 0.00                    | 0.00             |
| 23030101                                                            | 13100123015800 | Renovation of Head of Service Residence in Jimeta -Yola                                                              | 0.00             | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23030101                                                            | 13100124007800 | Renovation of Deputy Speaker's Residence House of Assembly Projects                                                  | 0.00             | 0.00             | 5,000,000.00         | (50,000,000.00)          | 0.00                            | 55,000,000.00           | 5,000,000.00     |
| 23030101                                                            | 13100124007900 | Renovation of Speaker's Residence House of Assembly Projects                                                         | 0.00             | 0.00             | 0.00                 | (110,000,000.00)         | 0.00                            | 110,000,000.00          | 0.00             |
| 23030101                                                            | 13100124008000 | Renovation of Majority Leader's Residence House of Assembly Projects                                                 | 0.00             | 0.00             | 53,000,000.00        | (90,000,000.00)          | 0.00                            | 143,000,000.00          | 53,000,000.00    |
| 23030121                                                            | 13100123015300 | Renovation of Government House                                                                                       | 125,306,552.00   | 0.00             | 44,000,000.00        | (206,000,000.00)         | 0.00                            | 250,000,000.00          | 44,000,000.00    |
| 23030121                                                            | 13100123015500 | Renovation of SSGs Office in Jimeta-Yola                                                                             | 0.00             | 58,018,541.41    | 59,000,000.00        | 59,000,000.00            | 0.00                            | 0.00                    | 981,458.59       |
| 23030121                                                            | 13100123015600 | Renovation of Head of Service Office in Jimeta-Yola                                                                  | 0.00             | 0.00             | 30,000,000.00        | 30,000,000.00            | 0.00                            | 0.00                    | 30,000,000.00    |
| 23050102                                                            | 13100124007500 | Procurement and Establishment of E- Legislature Infrastructural Hardwares House of Assembly Projects                 | 0.00             | 0.00             | 10,000,000.00        | (70,000,000.00)          | 0.00                            | 80,000,000.00           | 10,000,000.00    |
| 23050102                                                            | 13100124007700 | Establishment and Hosting of Legislative Portal House of Assembly Projects                                           | 0.00             | 0.00             | 5,000,000.00         | (30,000,000.00)          | 0.00                            | 35,000,000.00           | 5,000,000.00     |
| 23050102                                                            | 13100124008200 | Procurement of wireless internet and e-library facility House of Assembly Projects                                   | 0.00             | 0.00             | 2,750,000.00         | 0.00                     | 0.00                            | 2,750,000.00            | 2,750,000.00     |
| 13 - Reform of Government and Governance Total                      |                |                                                                                                                      | 1,355,020,613.00 | 610,609,118.31   | 1,244,142,986.00     | (1,932,619,614.00)       | 1,470,000,000.00                | 1,706,762,600.00        | 633,533,867.69   |
| 14 - Power                                                          |                |                                                                                                                      |                  |                  |                      |                          |                                 |                         |                  |
| 23030102                                                            | 14100124000100 | Maintenance of YOLA ELECTRICITY DISTRIBUTION COMPANY (YEDC) Sub Station House of Assembly Projects                   | 0.00             | 0.00             | 4,180,000.00         | 0.00                     | 0.00                            | 4,180,000.00            | 4,180,000.00     |
| 14 - Power Total                                                    |                |                                                                                                                      | 0.00             | 0.00             | 4,180,000.00         | 0.00                     | 0.00                            | 4,180,000.00            | 4,180,000.00     |
| 17 - Road                                                           |                |                                                                                                                      |                  |                  |                      |                          |                                 |                         |                  |
| 23020123                                                            | 17100122005200 | Provision of Street Light in Jimeta-Yola                                                                             | 80,766,056.00    | 0.00             | 20,000,000.00        | (200,000,000.00)         | 0.00                            | 220,000,000.00          | 20,000,000.00    |
| 23020123                                                            | 17100123007700 | Provision of Street Light in Mubi Town.                                                                              | 0.00             | 0.00             | 10,000,000.00        | (40,000,000.00)          | 0.00                            | 50,000,000.00           | 10,000,000.00    |
| 23020123                                                            | 17100124004400 | Provision of Street Light in Yola Town                                                                               | 0.00             | 0.00             | 30,000,000.00        | 0.00                     | 0.00                            | 30,000,000.00           | 30,000,000.00    |
| 17 - Road Total                                                     |                |                                                                                                                      | 80,766,056.00    | 0.00             | 60,000,000.00        | (240,000,000.00)         | 0.00                            | 300,000,000.00          | 60,000,000.00    |
| 025300100100 - Ministry of Housing and Urban Development Total      |                |                                                                                                                      | 1,689,310,274.00 | 4,419,617,443.10 | 5,420,799,180.00     | (1,723,676,020.00)       | 1,720,000,000.00                | 5,424,475,200.00        | 1,001,181,736.90 |
| 025305300100 - Adamawa State Urban Planning & Development Authority |                |                                                                                                                      |                  |                  |                      |                          |                                 |                         |                  |
| 06 - Housing and Urban Development                                  |                |                                                                                                                      |                  |                  |                      |                          |                                 |                         |                  |
| 23010101                                                            | 06100124000600 | Acquisition of 50 Hectres of Land for relocation of mechanic village/building materials and timber market Yola South | 0.00             | 0.00             | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 23010104                                                            | 06100123000700 | Provision of Commercial Tricycles (Keke-Napep) Park                                                                  | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020101                                                            | 06100123000900 | Construction of Perimeter wall fencing ASUPDA Headquarters                                                           | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020118                                                            | 06100123000600 | Implementation of Street Naming and House Numbering                                                                  | 0.00             | 0.00             | 0.00                 | (32,000,000.00)          | 0.00                            | 32,000,000.00           | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                             | Project Code   | Project Description                                                 | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------------------------------------------------------------------|----------------|---------------------------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                           |                |                                                                     | ₦                | ₦                | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 23020118                                                                  | 06100123000800 | construct of 8 NO: Pedestral Briddge in the State Capital           | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020118                                                                  | 06100124000400 | Establishment of 20NO Commercial bill board stand frame jimeta/yola | 0.00             | 0.00             | 0.00                 | (14,000,000.00)          | 0.00                            | 14,000,000.00           | 0.00             |
| 23020119                                                                  | 06100123001000 | Construction of 9No. Zonal offices                                  | 0.00             | 0.00             | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23020124                                                                  | 06100123001100 | Establishment of recreational Parks and Gardens for children        | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020124                                                                  | 06100124000700 | construction of trade fair complex at Numan road                    | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020124                                                                  | 06100124000800 | construction of international cattle market Ngurore Yola south      | 0.00             | 0.00             | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23020124                                                                  | 06100124000900 | construction of taller park Numan road Yola South                   | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23030104                                                                  | 06100123001300 | Maintenance of Storm Water Drainage                                 | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030121                                                                  | 06100123001500 | Rehabilitation of ASUPDA; Headquarters                              | 0.00             | 0.00             | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23030123                                                                  | 06100123001200 | Provision and Rehabilitation of Traffic light in Urban Center       | 0.00             | 0.00             | 0.00                 | (12,000,000.00)          | 0.00                            | 12,000,000.00           | 0.00             |
| 23030124                                                                  | 06100123001400 | Renovation of Ribadu Square                                         | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23040101                                                                  | 06100124000500 | Landscaping of urban roads jimeta/yola                              | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 06 - Housing and Urban Development Total                                  |                |                                                                     | 0.00             | 0.00             | 0.00                 | (200,000,000.00)         | 0.00                            | 200,000,000.00          | 0.00             |
| 025305300100 - Adamawa State Urban Planning & Development Authority Total |                |                                                                     | 0.00             | 0.00             | 0.00                 | (200,000,000.00)         | 0.00                            | 200,000,000.00          | 0.00             |
| 025300000000 - Ministry of Housing and Urban Development Total            |                |                                                                     | 1,689,310,274.00 | 4,419,617,443.10 | 5,420,799,180.00     | (1,923,676,020.00)       | 1,720,000,000.00                | 5,624,475,200.00        | 1,001,181,736.90 |
| 025400000000 - Ministry of Rural Infrastructure & Community Development   |                |                                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 025400100100 - Ministry of Rural Infrastructure & Community Development   |                |                                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 14 - Power                                                                |                |                                                                     |                  |                  |                      |                          |                                 |                         |                  |
| 23020103                                                                  | 14100122000200 | Electrification of Tola-Binyeri Mayo-Belwa                          | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100122000300 | Electrification OF BOLE I,II, & III                                 | 0.00             | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |
| 23020103                                                                  | 14100122000500 | Provision of Electricity Supply to 7 Villages                       | 82,793,598.00    | 110,429,561.32   | 110,500,000.00       | 51,000,000.00            | 0.00                            | 59,500,000.00           | 70,438.68        |
| 23020103                                                                  | 14100122000600 | Electrification of 12Towns & Villages & Procur.of Dist. Tran        | 278,689,820.00   | 28,930,000.00    | 54,000,000.00        | 0.00                     | 0.00                            | 54,000,000.00           | 25,070,000.00    |
| 23020103                                                                  | 14100122000700 | Completion of the Electrification Projects in 42 Towns and Villages | 440,586,265.00   | 563,818,790.01   | 565,000,000.00       | 115,000,000.00           | 0.00                            | 450,000,000.00          | 1,181,209.99     |
| 23020103                                                                  | 14100122000900 | Electrification of 30 Towns & Villages & Procur.of Dis Trans        | 113,964,689.00   | 25,314,000.00    | 34,700,000.00        | 0.00                     | 0.00                            | 34,700,000.00           | 9,386,000.00     |
| 23020103                                                                  | 14100123001400 | Electrification of Yadim from Yolde Pate                            | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123001500 | Installation of 200KVA Transformer at Ngurore Karlahi               | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123001600 | Electrification of Mayo-Inne from Ngurore                           | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123001700 | Rural Electrification of Vimtim-Muchalla (6KM)                      | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123001800 | Electrification of Muchalla-Mijilu Mubi North                       | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123001900 | Rural Electrification of Mijilu-Kirya (2km)                         | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123002000 | Rural Electrification of Duru-Girumburum (Mubi- South) 2km          | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123002100 | Electrification of Kasuwan Dare to Tsaranyi Mubi South              | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123002200 | Electrification of Muninga-Chief Jaule- Dulo Village & 33kV         | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123002300 | Electrification of Mayo-Belwa-Jantari Jereng-May-Dembi              | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123002400 | Electrification of Mararraban Konkol – Konkol Maiha                 | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123002500 | Electrification of main Mararraban – Boloko Maiha                   | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123002600 | Electrification of Hosere Mbebe Mayo-Belwa                          | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123002700 | Installation of 200KVA Transformer at Toza                          | 0.00             | 16,725,905.00    | 17,000,000.00        | 10,950,000.00            | 0.00                            | 6,050,000.00            | 274,095.00       |
| 23020103                                                                  | 14100123002800 | Electrification of Moda/Minkisi/Wuranki in Michika L.G.A            | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123002900 | Electrification of Pambala/Dirgimi in Michika                       | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123003000 | Electrification of Bakin Dutse in Madagali L.G.A                    | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103                                                                  | 14100123003100 | Electrification of Wurro Wanje-Kopa-Dagali in Madagali              | 0.00             | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |
| 23020103                                                                  | 14100123003200 | Completion of electrification of WANE in Michika LGA                | 0.00             | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |
| 23020103                                                                  | 14100123003300 | Electrification of Bajen Rigange Ward in Lamurde LGA                | 0.00             | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |
| 23020103                                                                  | 14100123003400 | Electr. of Sabon layi Ngbe Bongun Ward in Lamurde LGA               | 4,000,000.00     | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |
| 23020103                                                                  | 14100123003500 | Electrification of Yadim Village in Fufore LGA                      | 0.00             | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |
| 23020103                                                                  | 14100123003600 | Electrification of Mayo Nguli,Dede-Jamtari, Kwashari                | 0.00             | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |
| 23020103                                                                  | 14100123003700 | Electrification of Lamurde to Giri 15Km Mubi South LGA              | 0.00             | 369,000.00       | 5,500,000.00         | 0.00                     | 0.00                            | 5,500,000.00            | 5,131,000.00     |
| 23020103                                                                  | 14100123003800 | Electrification of Mbilla to Yadafa 15Km Mubi South LGA             | 0.00             | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |
| 23020103                                                                  | 14100123003900 | Electrification of Gude Mawa 10Km Mubi South LGA                    | 0.00             | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |
| 23020103                                                                  | 14100123004000 | Provision of Solar Power Street light Mubi Burn Bricks Mubi         | 0.00             | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |
| 23020103                                                                  | 14100123004100 | Electrification of Prambe Town in Song LGA                          | 0.00             | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code    | Project Code   | Project Description                                                                                                                     | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                  |                |                                                                                                                                         | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 23020103         | 14100123004200 | Electrification of Sabon Gari Didango, Tudun Gwasala,Layanli,kwale, zuranli, Kowon etc                                                  | 0.00             | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |
| 23020103         | 14100123004300 | Completion of the Electrification Projects in 3 Towns&Vill                                                                              | 0.00             | 1,355,365.00     | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 18,644,635.00    |
| 23020103         | 14100123004500 | Provision of Solar Electricity to 21 Villages with Difficult terrain                                                                    | 0.00             | 0.00             | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 20,000,000.00    |
| 23020103         | 14100123004600 | Electrification of Kagi-Dubu Dubu Maiha                                                                                                 | 0.00             | 0.00             | 0.00                 | (5,100,000.00)           | 0.00                            | 5,100,000.00            | 0.00             |
| 23020103         | 14100123004800 | Electrification of Bobini- Bodeno in Guyuk LGA                                                                                          | 0.00             | 0.00             | 37,000,000.00        | 0.00                     | 0.00                            | 37,000,000.00           | 37,000,000.00    |
| 23020103         | 14100123004900 | Electrification of Ketembere in shellen LGA.                                                                                            | 0.00             | 57,365.00        | 1,000,000.00         | (5,050,000.00)           | 0.00                            | 6,050,000.00            | 942,635.00       |
| 23020103         | 14100123005000 | Electrification of Waduku in Lamurde L.G.A.                                                                                             | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103         | 14100123005200 | Electrification of Tingno in Lamude LGA                                                                                                 | 0.00             | 2,809,857.00     | 3,000,000.00         | (3,050,000.00)           | 0.00                            | 6,050,000.00            | 190,143.00       |
| 23020103         | 14100123005300 | Electrication of Suwa in Lamurde LGA                                                                                                    | 0.00             | 320,000.00       | 1,000,000.00         | (5,050,000.00)           | 0.00                            | 6,050,000.00            | 680,000.00       |
| 23020103         | 14100123005400 | Electrification of Sabon Gari in Lamurde LGA                                                                                            | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103         | 14100123005500 | Electrication of Kala'a, Dziga yerima, kwakah, Mulla, Jabba, Pella, Tasha Tidiny, zhedinyi, Dakza, Mombol and Buliyi Lugga, in Hong LGA | 0.00             | 0.00             | 26,200,000.00        | 0.00                     | 0.00                            | 26,200,000.00           | 26,200,000.00    |
| 23020103         | 14100123005600 | Rural Electrification of Dong, Bille,Kpasham,Kodomun                                                                                    | 376,412,426.00   | 20,868,192.00    | 30,000,000.00        | 0.00                     | 0.00                            | 30,000,000.00           | 9,131,808.00     |
| 23020103         | 14100123005700 | Electrification of Kudiri in Demsa LGA                                                                                                  | 0.00             | 5,700,000.00     | 6,000,000.00         | 1,000,000.00             | 0.00                            | 5,000,000.00            | 300,000.00       |
| 23020103         | 14100123005800 | Electrification of Billachi Bwate in Fufore LGA                                                                                         | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020103         | 14100123005900 | Electrification of Dillo Bwatie in Fufore LGA                                                                                           | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020103         | 14100123006000 | Electrification of 1000 Fintri Housing at Malkohi at Yola South LGA                                                                     | 0.00             | 665,764,324.16   | 667,455,405.00       | 366,847,405.00           | 0.00                            | 300,608,000.00          | 1,691,080.84     |
| 23020103         | 14100123006100 | Electrification of Mapeo at Ganye LGA                                                                                                   | 148,601,805.00   | 0.00             | 0.00                 | (35,000,000.00)          | 0.00                            | 35,000,000.00           | 0.00             |
| 23020103         | 14100123006200 | Electrification of Simba in Song LGA                                                                                                    | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103         | 14100123006300 | Electrification of Dumna Dutse, Duwo, Burthi and Zakawon Villages in Guyuk LGAs                                                         | 9,979,001.00     | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23020103         | 14100123006400 | Electrification of wuro Daudu in Song LGA                                                                                               | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103         | 14100123006500 | Electrification of Gban in Song                                                                                                         | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103         | 14100123006600 | Electrification of Shiuri in Song LGA                                                                                                   | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103         | 14100123006700 | Electrication of Gashala Pubba in Hong LGA                                                                                              | 0.00             | 16,532,400.00    | 17,000,000.00        | 12,000,000.00            | 0.00                            | 5,000,000.00            | 467,600.00       |
| 23020103         | 14100124000200 | Electrification of Gashaka Pubba in Hong L.G.A                                                                                          | 0.00             | 0.00             | 0.00                 | (6,050,000.00)           | 0.00                            | 6,050,000.00            | 0.00             |
| 23020103         | 14100124000300 | Electrification of Dasin Abba Kumba in Fufore L.G.A                                                                                     | 0.00             | 1,260,000.00     | 2,000,000.00         | (3,000,000.00)           | 0.00                            | 5,000,000.00            | 740,000.00       |
| 23020103         | 14100124000400 | Eletrification of Chafajaule in Fufore L.G.A                                                                                            | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020103         | 14100124000500 | Electrification of Bogare in Yola South L.G.A                                                                                           | 0.00             | 0.00             | 100,969,155.00       | 39,324,455.00            | 0.00                            | 61,644,700.00           | 100,969,155.00   |
| 23020103         | 14100124000600 | Electrification Projects of Ga'anda, Gabun, Boga and Fotta in Gombi L.G.A                                                               | 0.00             | 0.00             | 46,452,200.00        | 0.00                     | 0.00                            | 46,452,200.00           | 46,452,200.00    |
| 23020103         | 14100124000700 | Electrification Project of Mwarawo and Nwungwaling in Demsa                                                                             | 0.00             | 3,349,524.00     | 57,315,700.00        | 0.00                     | 0.00                            | 57,315,700.00           | 53,966,176.00    |
| 23020103         | 14100124000800 | Electrification Project of Billachi - Bwatie in Fufore L.G.A                                                                            | 0.00             | 0.00             | 44,739,200.00        | 0.00                     | 0.00                            | 44,739,200.00           | 44,739,200.00    |
| 23020103         | 14100124000900 | Electrification of Tasha, Tidiy, Zhedinyi, Dakza, Hyema Mombol, Luga, Gerar, Jabba, Pella Gwaje and Biliyi in Hong L.G.A                | 0.00             | 0.00             | 52,180,000.00        | 0.00                     | 0.00                            | 52,180,000.00           | 52,180,000.00    |
| 23020103         | 14100124001000 | Electrification of zige, Yerima, Kwakwal and Mulla in Hong L.G.A                                                                        | 0.00             | 0.00             | 48,200,000.00        | 0.00                     | 0.00                            | 48,200,000.00           | 48,200,000.00    |
| 23020103         | 14100124001100 | Electrification of Munga, Kubutake and Mbalwa in Hong L.G.A                                                                             | 0.00             | 0.00             | 33,780,000.00        | 0.00                     | 0.00                            | 33,780,000.00           | 33,780,000.00    |
| 23020103         | 14100124001200 | Electrification of Waduku and Suwa in Lamurde L.G.A.                                                                                    | 0.00             | 3,199,138.00     | 4,844,400.00         | (160,900,000.00)         | 0.00                            | 165,744,400.00          | 1,645,262.00     |
| 23020103         | 14100124001300 | Electrification Project of Lawaru, Marraba Bidoma, Tagombali, Bali and Kwafara in Demsa L.G.A                                           | 0.00             | 80,000.00        | 2,186,300.00         | (204,400,000.00)         | 0.00                            | 206,586,300.00          | 2,106,300.00     |
| 23020114         | 14100123005100 | Construction of 126 No. of Feeder selected Roads in the State                                                                           | 9,260,600.00     | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020123         | 14100123004400 | Provision of Solar Power Street light at Sch. of Health Tech. Michika                                                                   | 0.00             | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |
| 14 - Power Total |                |                                                                                                                                         | 1,464,288,204.00 | 1,466,883,421.49 | 2,008,022,360.00     | (62,128,140.00)          | 0.00                            | 2,070,150,500.00        | 541,138,938.51   |
| 17 - Road        |                |                                                                                                                                         |                  |                  |                      |                          |                                 |                         |                  |
| 23020103         | 17100124004900 | Completion of Electrification Project in Framane/Pengin/Humbutudi village in Maiha L.G.A                                                | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020114         | 17100123007900 | Construction and Rehabilitation of 8N0. of Rural Feeder roads across the State                                                          | 0.00             | 1,420,000.00     | 2,000,000.00         | (3,100,000.00)           | 0.00                            | 5,100,000.00            | 580,000.00       |
| 23020114         | 17100123008000 | Contruction of 12N0. of rural Roads in the State(Ecological Fund)                                                                       | 99,082,378.00    | 0.00             | 0.00                 | (65,000,000.00)          | 0.00                            | 65,000,000.00           | 0.00             |
| 23020114         | 17100123008100 | Construction of Road Buba Paka - Maksha Pri School (3.5 km)                                                                             | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020114         | 17100123008200 | Cons. Of 6.3km Gyawana-Zekkun earth road in Lamurde L.G.A                                                                               | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020114         | 17100123008600 | Construction of Main Road to Bolong (Ecological Fund)                                                                                   | 0.00             | 0.00             | 0.00                 | (60,000,000.00)          | 0.00                            | 60,000,000.00           | 0.00             |
| 23020114         | 17100123008700 | Construction of Kubteka, Mbalwahe,Kwataut and Makera rural road in Hong LGA                                                             | 0.00             | 0.00             | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23020114         | 17100123008800 | Construction/Rehabilitation of NYSC Gate-Labondo-Gereng-Borrong (42km) Road                                                             | 0.00             | 547,223,393.30   | 552,695,700.00       | 52,695,700.00            | 0.00                            | 500,000,000.00          | 5,472,306.70     |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                                 | Project Code   | Project Description                                                                                                | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                               |                |                                                                                                                    | N                | N                | N                    | N                        | N                               | N                       | N                |
| 23020114                                                                      | 17100124004500 | Grading of Bwade/Hudu to Pakka Rural Roads in Maiha L.G.A                                                          | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020114                                                                      | 17100124004600 | Grading and Construction of Duda 5KM rural roads in Mubi North L.G.A                                               | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020114                                                                      | 17100124004700 | Grading of Konkol Mayo - Vamde to Kongoli rural roads in Maiha L.G.A                                               | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020114                                                                      | 17100124004800 | Grading and Construction of culverts from Nassarawo Maiha to Domayo in Maiha L.G.A                                 | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020114                                                                      | 17100124005100 | Construction of Dumne - Prambe 12KM rural feeder road in Song L.G.A                                                | 0.00             | 114,914.00       | 75,000,000.00        | 0.00                     | 0.00                            | 75,000,000.00           | 74,885,086.00    |
| 23020114                                                                      | 17100124005200 | Construction of Luky - Kubutake- Mbalwa - Mutuku (20Km) in Hong L.G.A                                              | 0.00             | 0.00             | 0.00                 | (202,098,300.00)         | 0.00                            | 202,098,300.00          | 0.00             |
| 23020114                                                                      | 17100124005300 | Construction of Gerari - Jabba - Mulla (15km) in Hong L.G.A                                                        | 0.00             | 0.00             | 0.00                 | (192,579,800.00)         | 0.00                            | 192,579,800.00          | 0.00             |
| 23020114                                                                      | 17100124005500 | Construction of Karasude - Sinawate in Michika L.G.A.                                                              | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020114                                                                      | 17100124005600 | Construction of Sebore Gude Gedkwara 13.5km road in Mubi South L.G.A                                               | 0.00             | 10,435,459.00    | 11,000,000.00        | 1,000,000.00             | 0.00                            | 10,000,000.00           | 564,541.00       |
| 23020114                                                                      | 17100124005700 | Construction of Rural Roads from Mayo Chacha to Timbo Village in Toungo LGA                                        | 0.00             | 2,909,822.00     | 57,460,000.00        | (130,000,000.00)         | 0.00                            | 187,460,000.00          | 54,550,178.00    |
| 23020114                                                                      | 17100124006100 | Construction of main Road - Maiha - Dzaka (5km) in Hong L.G.A.                                                     | 0.00             | 0.00             | 11,802,300.00        | (100,000,000.00)         | 0.00                            | 111,802,300.00          | 11,802,300.00    |
| 23020118                                                                      | 17100122005400 | Construction of 4.8km Waduku-Kwah with 24Nos of Box Culvert in Lamurde L.G.A                                       | 0.00             | 0.00             | 0.00                 | (10,250,000.00)          | 0.00                            | 10,250,000.00           | 0.00             |
| 23020118                                                                      | 17100123007800 | Construction Of 15.1km Suwa-Tipto, 91Nos of Culvert, drainage & mini Bridge in Lamurde L.G.A (Ecological Fund)     | 0.00             | 0.00             | 0.00                 | (5,850,000.00)           | 0.00                            | 5,850,000.00            | 0.00             |
| 23030113                                                                      | 17100124005000 | Rehabilitation of Marraba Daware/Daware to Wuro - Dole 5km rural roads in Fufore L.G.A                             | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030121                                                                      | 17100123008300 | Rehabilitation of 6 Offices Mubi,Gombi,Ganye,Guyuk,Numan,M/Belwa                                                   | 668,800.00       | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23030141                                                                      | 17100123008400 | Rehabilitation of Heavy Duty Equipments                                                                            | 0.00             | 0.00             | 0.00                 | (5,500,000.00)           | 0.00                            | 5,500,000.00            | 0.00             |
| 17 - Road Total                                                               |                |                                                                                                                    | 99,751,178.00    | 562,103,588.30   | 709,958,000.00       | (810,682,400.00)         | 0.00                            | 1,520,640,400.00        | 147,854,411.70   |
| 025400100100 - Ministry of Rural Infrastructure & Community Development Total |                |                                                                                                                    | 1,564,039,382.00 | 2,028,987,009.79 | 2,717,980,360.00     | (872,810,540.00)         | 0.00                            | 3,590,790,900.00        | 688,993,350.21   |
| 025400200100 - Rural Access and Mobility Project                              |                |                                                                                                                    |                  |                  |                      |                          |                                 |                         |                  |
| 17 - Road                                                                     |                |                                                                                                                    |                  |                  |                      |                          |                                 |                         |                  |
| 23020114                                                                      | 17100123008900 | Construction/Rehabilitation of 45.5KM and Annual Mechanized Maintenance of 561.8km of rural roads across the State | 0.00             | 353,919,475.06   | 357,458,700.00       | (92,541,300.00)          | 0.00                            | 450,000,000.00          | 3,539,224.94     |
| 23030113                                                                      | 17100123009000 | Rehabilitation of rural road                                                                                       | 0.00             | 0.00             | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 17 - Road Total                                                               |                |                                                                                                                    | 0.00             | 353,919,475.06   | 357,458,700.00       | (142,541,300.00)         | 0.00                            | 500,000,000.00          | 3,539,224.94     |
| 025400200100 - Rural Access and Mobility Project Total                        |                |                                                                                                                    | 0.00             | 353,919,475.06   | 357,458,700.00       | (142,541,300.00)         | 0.00                            | 500,000,000.00          | 3,539,224.94     |
| 025400000000 - Ministry of Rural Infrastructure & Community Development Total |                |                                                                                                                    | 1,564,039,382.00 | 2,382,906,484.85 | 3,075,439,060.00     | (1,015,351,840.00)       | 0.00                            | 4,090,790,900.00        | 692,532,575.15   |
| 026000000000 - Ministry of Lands and Survey                                   |                |                                                                                                                    |                  |                  |                      |                          |                                 |                         |                  |
| 026000100100 - Ministry of Lands and Survey                                   |                |                                                                                                                    |                  |                  |                      |                          |                                 |                         |                  |
| 06 - Housing and Urban Development                                            |                |                                                                                                                    |                  |                  |                      |                          |                                 |                         |                  |
| 23010101                                                                      | 06100123001600 | Compensation for Acquisition of Land                                                                               | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020101                                                                      | 06100123001700 | Reconstruct of Land & Survey Parameter Wall Fencing(366.6m)                                                        | 6,508,000.00     | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020101                                                                      | 06100123001800 | Renovation of 3No. Land & Survey Area Offices                                                                      | 3,157,050.00     | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23050101                                                                      | 06100123001900 | Provision for Preparation and Implementation of Master Plan                                                        | 1,320,000.00     | 0.00             | 0.00                 | (17,076,300.00)          | 0.00                            | 17,076,300.00           | 0.00             |
| 23050102                                                                      | 06100122000900 | Provision for Adamawa Geographical Information System (GIS)                                                        | 160,312,527.00   | 606,824,048.47   | 670,000,000.00       | 0.00                     | 0.00                            | 670,000,000.00          | 63,175,951.53    |
| 06 - Housing and Urban Development Total                                      |                |                                                                                                                    | 171,297,577.00   | 606,824,048.47   | 670,000,000.00       | (47,076,300.00)          | 0.00                            | 717,076,300.00          | 63,175,951.53    |
| 026000100100 - Ministry of Lands and Survey Total                             |                |                                                                                                                    | 171,297,577.00   | 606,824,048.47   | 670,000,000.00       | (47,076,300.00)          | 0.00                            | 717,076,300.00          | 63,175,951.53    |
| 026000200100 - Office of the Surveyor General                                 |                |                                                                                                                    |                  |                  |                      |                          |                                 |                         |                  |
| 06 - Housing and Urban Development                                            |                |                                                                                                                    |                  |                  |                      |                          |                                 |                         |                  |
| 23010133                                                                      | 06100122001000 | Procurement of Survey Equipment                                                                                    | 24,099,849.00    | 0.00             | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 23010146                                                                      | 06100124001000 | Purchase of ICT Equipment                                                                                          | 0.00             | 0.00             | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23020101                                                                      | 06100123002100 | Construction of the Office of the Surveyor General at Yola North LGA                                               | 5,509,000.00     | 0.00             | 0.00                 | (35,000,000.00)          | 0.00                            | 35,000,000.00           | 0.00             |
| 23030139                                                                      | 06100123002200 | Purchase of Lithography Equipment                                                                                  | 5,550,000.00     | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23050101                                                                      | 06100123002000 | provision for Conduct of Survey of Government Lay-outs                                                             | 19,242,000.00    | 0.00             | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 23050101                                                                      | 06100123002300 | provision for Mapping of the State                                                                                 | 5,585,000.00     | 3,300,500.00     | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 6,699,500.00     |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                        | Project Code   | Project Description                                                                                             | Actual         | Actual         | Final Budget   | Budget Transfers | Supplementary Budget | Original Budget | Variance      |
|----------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------|------------------|----------------------|-----------------|---------------|
|                                                                      |                |                                                                                                                 | 2023           | 2024           | 2024           | 2024             | 2024                 | 2024            | 2024          |
|                                                                      |                |                                                                                                                 | ₦              | ₦              | ₦              | ₦                | ₦                    | ₦               | ₦             |
| 23050101                                                             | 06100123002400 | Conduct of Survey Controls                                                                                      | 4,000,000.00   | 0.00           | 0.00           | (15,000,000.00)  | 0.00                 | 15,000,000.00   | 0.00          |
| 06 - Housing and Urban Development Total                             |                |                                                                                                                 | 63,985,849.00  | 3,300,500.00   | 10,000,000.00  | (140,000,000.00) | 0.00                 | 150,000,000.00  | 6,699,500.00  |
| 026000200100 - Office of the Surveyor General Total                  |                |                                                                                                                 | 63,985,849.00  | 3,300,500.00   | 10,000,000.00  | (140,000,000.00) | 0.00                 | 150,000,000.00  | 6,699,500.00  |
| 026000000000 - Ministry of Lands and Survey Total                    |                |                                                                                                                 | 235,283,426.00 | 610,124,548.47 | 680,000,000.00 | (187,076,300.00) | 0.00                 | 867,076,300.00  | 69,875,451.53 |
| 026500000000 - Ministry of Livestock & Aquaculture Development       |                |                                                                                                                 |                |                |                |                  |                      |                 |               |
| 026500100100 - Ministry of Livestock & Aquaculture Development       |                |                                                                                                                 |                |                |                |                  |                      |                 |               |
| 01 - Agriculture                                                     |                |                                                                                                                 |                |                |                |                  |                      |                 |               |
| 23010109                                                             | 01050424000100 | Purchase of 3Nos flying boats and accessories for checkmating fisheries activities(Numan, Yola North & Fufure)  | 0.00           | 8,000,000.00   | 8,080,000.00   | 80,000.00        | 0.00                 | 8,000,000.00    | 80,000.00     |
| 23010112                                                             | 01010123000500 | Furnishing and equipping office complex including computers and ICT equipments                                  |                |                |                |                  |                      |                 |               |
|                                                                      |                |                                                                                                                 | 440,000.00     | 0.00           | 0.00           | (3,500,000.00)   | 0.00                 | 3,500,000.00    | 0.00          |
| 23010127                                                             | 01050323000100 | Purchase 100 of Tanks for Sales to Fish Farmers and Producti                                                    | 1,500,000.00   | 5,000,000.00   | 10,000,000.00  | 0.00             | 0.00                 | 10,000,000.00   | 5,000,000.00  |
| 23020106                                                             | 01020523000200 | Construction of Veterinary Hospital                                                                             | 6,006,628.00   | 0.00           | 0.00           | (20,000,000.00)  | 0.00                 | 20,000,000.00   | 0.00          |
| 23030105                                                             | 01020524000100 | Rehabilitation of Veterinary Clinics in 8 LGAs-( Madagali, Michika, Numan,Mubi,Maiha,Song, Hong & Ganye)        | 0.00           | 0.00           | 0.00           | (10,000,000.00)  | 0.00                 | 10,000,000.00   | 0.00          |
| 23030112                                                             | 01020123000400 | Rehabilitation of basic facilities in Cattle, Other livestock and Aquaculture Wet Markets                       | 490,000.00     | 0.00           | 0.00           | (2,000,000.00)   | 0.00                 | 2,000,000.00    | 0.00          |
| 23030112                                                             | 01020223000100 | Renvoation of the Yola Modern Abattoir                                                                          | 4,102,500.00   | 1,380,000.00   | 1,393,800.00   | (606,200.00)     | 0.00                 | 2,000,000.00    | 13,800.00     |
| 23030112                                                             | 01020324000100 | Provision for Animal improvement programme (Poultry) using outstanding breeds.                                  |                |                |                |                  |                      |                 |               |
|                                                                      |                |                                                                                                                 | 0.00           | 0.00           | 0.00           | (6,724,700.00)   | 0.00                 | 6,724,700.00    | 0.00          |
| 23030112                                                             | 01020623000100 | Rehabilitation of Earth Dams & B/hole in6No Plot Grazing Reserve                                                | 1,000,000.00   | 1,500,000.00   | 1,500,000.00   | 0.00             | 0.00                 | 1,500,000.00    | 0.00          |
| 23030112                                                             | 01020623000200 | Establishment of grazing reserves, gazettelement and development..                                              | 950,000.00     | 3,500,000.00   | 3,510,000.00   | 1,010,000.00     | 0.00                 | 2,500,000.00    | 10,000.00     |
| 23030113                                                             | 01020624000100 | Renovation of Primary, Secondary and Tertiary Stock routes in the State                                         | 0.00           | 0.00           | 0.00           | (5,000,000.00)   | 0.00                 | 5,000,000.00    | 0.00          |
| 23050101                                                             | 01020122000100 | Provision for Livestock resilience and productivity Project                                                     | 8,610,175.00   | 20,000,000.00  | 22,000,000.00  | 0.00             | 0.00                 | 22,000,000.00   | 2,000,000.00  |
| 23050101                                                             | 01020523000100 | Provision for Animal Vaccination Programme                                                                      | 11,031,922.00  | 11,990,000.00  | 12,109,900.00  | (12,890,100.00)  | 0.00                 | 25,000,000.00   | 119,900.00    |
| 23050101                                                             | 01020523000300 | Emerging and Re-emerging of Disease Control                                                                     | 2,975,000.00   | 9,985,261.25   | 12,000,000.00  | 0.00             | 0.00                 | 12,000,000.00   | 2,014,738.75  |
| 23050103                                                             | 01030323000800 | Carryout (M&E) supervision and produce monthly, quaterly and annual reports CHE the DG, SLTO, SLPMDs Hon. Comm. | 2,908,000.00   | 0.00           | 0.00           | (5,500,000.00)   | 0.00                 | 5,500,000.00    | 0.00          |
| 23050108                                                             | 01070622000100 | Capacity building and Livehood intervention support in the State                                                | 21,977,500.00  | 0.00           | 0.00           | 0.00             | 0.00                 | 0.00            | 0.00          |
| 01 - Agriculture Total                                               |                |                                                                                                                 | 61,991,725.00  | 61,355,261.25  | 70,593,700.00  | (65,131,000.00)  | 0.00                 | 135,724,700.00  | 9,238,438.75  |
| 13 - Reform of Government and Governance                             |                |                                                                                                                 |                |                |                |                  |                      |                 |               |
| 23010142                                                             | 13100123022000 | Provision of Funture and Equipmt                                                                                | 1,745,000.00   | 0.00           | 0.00           | 0.00             | 0.00                 | 0.00            | 0.00          |
| 13 - Reform of Government and Governance Total                       |                |                                                                                                                 | 1,745,000.00   | 0.00           | 0.00           | 0.00             | 0.00                 | 0.00            | 0.00          |
| 026500100100 - Ministry of Livestock & Aquaculture Development Total |                |                                                                                                                 | 63,736,725.00  | 61,355,261.25  | 70,593,700.00  | (65,131,000.00)  | 0.00                 | 135,724,700.00  | 9,238,438.75  |
| 026500000000 - Ministry of Livestock & Aquaculture Development Total |                |                                                                                                                 | 63,736,725.00  | 61,355,261.25  | 70,593,700.00  | (65,131,000.00)  | 0.00                 | 135,724,700.00  | 9,238,438.75  |
| 026600000000 - Ministry of Entrepreneurship Development              |                |                                                                                                                 |                |                |                |                  |                      |                 |               |
| 026600100100 - Ministry of Entrepreneurship Development              |                |                                                                                                                 |                |                |                |                  |                      |                 |               |
| 01 - Agriculture                                                     |                |                                                                                                                 |                |                |                |                  |                      |                 |               |
| 23050108                                                             | 01070623000500 | Basic Entrepreneurship skills acquisition programme and ICT training in the State                               | 445,000.00     | 0.00           | 0.00           | 0.00             | 0.00                 | 0.00            | 0.00          |
| 01 - Agriculture Total                                               |                |                                                                                                                 | 445,000.00     | 0.00           | 0.00           | 0.00             | 0.00                 | 0.00            | 0.00          |
| 03 - Poverty Alleviation                                             |                |                                                                                                                 |                |                |                |                  |                      |                 |               |
| 23010101                                                             | 03100123004600 | Survey and Demarcation of acquired land for coop village                                                        | 0.00           | 0.00           | 0.00           | (10,000,000.00)  | 0.00                 | 10,000,000.00   | 0.00          |
| 23010113                                                             | 03100124000200 | Purchase of 50 of computers and installation in the two skills acquisition centres: Yola and Damare             | 0.00           | 0.00           | 0.00           | (25,000,000.00)  | 0.00                 | 25,000,000.00   | 0.00          |
| 23010124                                                             | 03100123004900 | Provision of Instructional Materials for SMEs development in the State                                          | 0.00           | 0.00           | 0.00           | (15,000,000.00)  | 0.00                 | 15,000,000.00   | 0.00          |
| 23010127                                                             | 03100123002500 | Procurement of Agriculture Inputs- Assistance to Agric Corporative,                                             | 0.00           | 26,294,700.00  | 26,557,700.00  | (3,442,300.00)   | 0.00                 | 30,000,000.00   | 263,000.00    |



## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                  | Project Code   | Project Description                                                                                               | Actual<br>2023    | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                |                |                                                                                                                   | <b>₦</b>          | <b>₦</b>          | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 23010129                                                       | 03100123002800 | Purchase kits for Artisan Cooperative Societies in Gombi, Hong, Mubi South and Mubi North Local Government Areas. | 0.00              | 0.00              | 0.00                 | (11,000,000.00)          | 0.00                            | 11,000,000.00           | 0.00             |
| 23010129                                                       | 03100123003600 | Purchase of kits for Youth and Women with Start packs in Gombi, Hong, Mubi North, Demsa and Mubi South Areas      | 0.00              | 0.00              | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010129                                                       | 03100123004100 | Purchase of Tool-Kits to Artisan Cooperatives in 21No LGAs                                                        | 0.00              | 14,909,362.00     | 15,058,500.00        | (14,941,500.00)          | 0.00                            | 30,000,000.00           | 149,138.00       |
| 23010129                                                       | 03100123004400 | Purchase Start-Up Kits for 1000 Nos SMEs in the 21No LGAs                                                         | 0.00              | 0.00              | 0.00                 | (4,000,000.00)           | 0.00                            | 4,000,000.00            | 0.00             |
| 23020101                                                       | 03100123002600 | Fencing of Group coops farming plot and building of Multi-Purpose Hall                                            | 0.00              | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020101                                                       | 03100123002700 | Construction of 3No. Block of 6 offices 1No.in Each Senatorial Zone                                               | 0.00              | 0.00              | 0.00                 | (35,199,600.00)          | 0.00                            | 35,199,600.00           | 0.00             |
| 23020101                                                       | 03100123004500 | Rehabilitation of Cooperatives Offices at Gombi ,Demsa ,Mubi North ,Ganye,                                        | 0.00              | 0.00              | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23020118                                                       | 03100123003400 | Contruction of 3No. of High Tech. Vocational training centres in the three senatorial zones                       | 0.00              | 0.00              | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 23030121                                                       | 03100123003900 | Renovation and demarcation of Admin Block                                                                         | 0.00              | 0.00              | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 23030121                                                       | 03100123004800 | Renovation of Director Planning Office Block                                                                      | 0.00              | 2,750,658.75      | 2,778,200.00         | (221,800.00)             | 0.00                            | 3,000,000.00            | 27,541.25        |
| 23030121                                                       | 03100123005000 | Renovation of a Block of 6 offices at Ministry Headquarters                                                       | 0.00              | 0.00              | 0.00                 | (3,000,000.00)           | 0.00                            | 3,000,000.00            | 0.00             |
| 23040107                                                       | 03100123003000 | Cooperatives fish farming processing and preservation                                                             | 0.00              | 0.00              | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 23050101                                                       | 03100123003100 | cooperatives crop production, processing and preservation                                                         | 0.00              | 0.00              | 0.00                 | (26,000,000.00)          | 0.00                            | 26,000,000.00           | 0.00             |
| 23050101                                                       | 03100123003200 | Cooperative production of agro-allied product                                                                     | 0.00              | 0.00              | 0.00                 | (24,000,000.00)          | 0.00                            | 24,000,000.00           | 0.00             |
| 23050101                                                       | 03100123004000 | Conduct of Survey for Adamawa youth Skills Development Scheme                                                     | 0.00              | 0.00              | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23050101                                                       | 03100123004300 | Purchase of 10,000 copies of Cooperatives and investment Directory                                                | 0.00              | 0.00              | 0.00                 | (4,000,000.00)           | 0.00                            | 4,000,000.00            | 0.00             |
| 23050104                                                       | 03100123003700 | Participation in Kaduna, Abuja, Kano, and Enugu trade fairs                                                       | 0.00              | 0.00              | 0.00                 | (4,000,000.00)           | 0.00                            | 4,000,000.00            | 0.00             |
| 23050104                                                       | 03100123003800 | Provision for the conduct of State economic summit                                                                | 0.00              | 0.00              | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23050104                                                       | 03100123004700 | Participation in Domestic Trade Fairs and Local Exhibition                                                        | 0.00              | 0.00              | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 23050108                                                       | 03100123002900 | Entrepreneurship education and empowerment to Adamawa State retirees                                              | 0.00              | 0.00              | 0.00                 | (35,000,000.00)          | 0.00                            | 35,000,000.00           | 0.00             |
| 23050108                                                       | 03100123003500 | Cooperative Education & Enlightenment                                                                             | 0.00              | 0.00              | 0.00                 | (19,000,000.00)          | 0.00                            | 19,000,000.00           | 0.00             |
| 03 - Poverty Alleviation Total                                 |                |                                                                                                                   | 0.00              | 43,954,720.75     | 44,394,400.00        | (352,805,200.00)         | 0.00                            | 397,199,600.00          | 439,679.25       |
| 04 - Health                                                    |                |                                                                                                                   |                   |                   |                      |                          |                                 |                         |                  |
| 23050108                                                       | 04070323000100 | Adamawa State Cooperatives sensitization and Marketing skill                                                      | 2,100,000.00      | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 04 - Health Total                                              |                |                                                                                                                   | 2,100,000.00      | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 026600100100 - Ministry of Entrepreneurship Development Total  |                |                                                                                                                   | 2,545,000.00      | 43,954,720.75     | 44,394,400.00        | (352,805,200.00)         | 0.00                            | 397,199,600.00          | 439,679.25       |
| 026600000000 - Ministry of Entrepreneurship Development Total  |                |                                                                                                                   | 2,545,000.00      | 43,954,720.75     | 44,394,400.00        | (352,805,200.00)         | 0.00                            | 397,199,600.00          | 439,679.25       |
| 02 - Economic Sector Total                                     |                |                                                                                                                   | 39,736,806,613.10 | 86,307,431,939.17 | 89,250,556,721.00    | (8,589,550,759.00)       | 45,506,595,280.00               | 52,333,512,200.00       | 2,943,124,781.83 |
| 03 - Law and Justice Sector                                    |                |                                                                                                                   |                   |                   |                      |                          |                                 |                         |                  |
| 031800000000 - Adamawa State Judicial Service Commission       |                |                                                                                                                   |                   |                   |                      |                          |                                 |                         |                  |
| 031801100100 - Adamawa State Judicial Service Commission       |                |                                                                                                                   |                   |                   |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                       |                |                                                                                                                   |                   |                   |                      |                          |                                 |                         |                  |
| 23010101                                                       | 13100123016300 | Acquiring of land for construction of Guest House                                                                 | 0.00              | 0.00              | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23010108                                                       | 13100123015900 | Purchase of ( ) Toyota Hummer bus model 2019 23,750,000                                                           | 0.00              | 0.00              | 0.00                 | (4,750,000.00)           | 0.00                            | 4,750,000.00            | 0.00             |
| 23020101                                                       | 13100123016000 | Preliminary Works and Design of the State Cust.and Sharia Co                                                      | 0.00              | 0.00              | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020101                                                       | 13100123016200 | Construction of Judicial Service Commission secretariat                                                           | 0.00              | 0.00              | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 23020118                                                       | 13100123016100 | Survey and Demarcation of acquired land for coop village                                                          | 0.00              | 0.00              | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 13 - Reform of Government and Governance Total                 |                |                                                                                                                   | 0.00              | 0.00              | 0.00                 | (74,750,000.00)          | 0.00                            | 74,750,000.00           | 0.00             |
| 031801100100 - Adamawa State Judicial Service Commission Total |                |                                                                                                                   | 0.00              | 0.00              | 0.00                 | (74,750,000.00)          | 0.00                            | 74,750,000.00           | 0.00             |
| 031805100100 - High Court of Justice                           |                |                                                                                                                   |                   |                   |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                       |                |                                                                                                                   |                   |                   |                      |                          |                                 |                         |                  |
| 23010105                                                       | 13100123016400 | Purchase of motor Vehicle for Hon. CJ - land Cruiser 2020 model                                                   | 0.00              | 0.00              | 0.00                 | (8,000,000.00)           | 0.00                            | 8,000,000.00            | 0.00             |
| 23010105                                                       | 13100123016500 | Purchase of (2) Toyota Hilux 2019 model 6x25,250,000                                                              | 0.00              | 0.00              | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010105                                                       | 13100123016600 | Purchase of (7) Toyota Corolla 2017 model Toyota Corolla 7x10,520,000=73,640,000.                                 | 0.00              | 0.00              | 0.00                 | (14,000,000.00)          | 0.00                            | 14,000,000.00           | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                  | Project Code   | Project Description                                                                           | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                |                |                                                                                               | N              | N              | N                    | N                        | N                               | N                       | N                |
| 23010105                                       | 13100123016700 | Purchase of (8) Parado Jeep 2019 model for Hon. Judges/CR 8x25,500,000=204,000,000.           | 0.00           | 0.00           | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 23010112                                       | 13100123017600 | Purchase of HC Complexes, CMC/SMC/MC furnitures & elctecrical fittings                        | 100,000.00     | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010113                                       | 13100123016800 | Purchase of desktop computer for Hon.CJ Secretary                                             | 0.00           | 0.00           | 0.00                 | (60,000.00)              | 0.00                            | 60,000.00               | 0.00             |
| 23010113                                       | 13100123016900 | Purchase of (20) Laptops for Hon.CJ Judges,CR, DCR & DIR. Finance 20x300,000=6,000,000        | 0.00           | 0.00           | 0.00                 | (1,200,000.00)           | 0.00                            | 1,200,000.00            | 0.00             |
| 23010114                                       | 13100123017000 | Purchase of (20) laserjet printers for Hon. CJ,Judges/CR/DCR/DIRS 20x200,000=4,000,000.       | 0.00           | 0.00           | 0.00                 | (800,000.00)             | 0.00                            | 800,000.00              | 0.00             |
| 23010115                                       | 13100123017100 | Purchase of Photocopy machine 6x800,000=4,800,000.                                            | 0.00           | 0.00           | 0.00                 | (960,000.00)             | 0.00                            | 960,000.00              | 0.00             |
| 23010119                                       | 13100123017500 | Purchase of Gen. set SP 60 Maikano 4X20,000,000=40,000,000.                                   | 0.00           | 0.00           | 0.00                 | (8,000,000.00)           | 0.00                            | 8,000,000.00            | 0.00             |
| 23010125                                       | 13100123017400 | Purchase of Law Books & annual/monthly/weekly Law reports.                                    | 0.00           | 0.00           | 0.00                 | (12,100,000.00)          | 0.00                            | 12,100,000.00           | 0.00             |
| 23020105                                       | 13100123017200 | Drilling of (7) Bore-hole, pipes & Other accessories (7X3,500,00=24,500,000)                  | 0.00           | 0.00           | 0.00                 | (4,900,000.00)           | 0.00                            | 4,900,000.00            | 0.00             |
| 23030121                                       | 13100123017300 | Rehabilitation/Repairs of Two High Courts Complexs CMC/SMC/MC Across Adamawa State            | 0.00           | 0.00           | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 13 - Reform of Government and Governance Total |                |                                                                                               | 100,000.00     | 0.00           | 0.00                 | (120,020,000.00)         | 0.00                            | 120,020,000.00          | 0.00             |
| 031805100100 - High Court of Justice Total     |                |                                                                                               | 100,000.00     | 0.00           | 0.00                 | (120,020,000.00)         | 0.00                            | 120,020,000.00          | 0.00             |
| 031805200100 - Customary Court of Appeal       |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance       |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 23010105                                       | 13100123017700 | Purchase of (2) Toyota Corolla 2017 model for DCR & Director Finance 2x10,520,000=21,040,000. | 0.00           | 0.00           | 0.00                 | (12,000,000.00)          | 0.00                            | 12,000,000.00           | 0.00             |
| 23010105                                       | 13100123017800 | Purchase of one Toyota Hilux 2019 model (25,250,000)                                          | 0.00           | 0.00           | 0.00                 | (13,000,000.00)          | 0.00                            | 13,000,000.00           | 0.00             |
| 23010105                                       | 13100123017900 | Purchase of One Land Cruiser Jeep 2020 model for Hon. President CCA                           | 0.00           | 0.00           | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23010105                                       | 13100123018000 | Purchases of (3) Parado Jeep 2019 model for Hon. Judges & CR 3x25,500,000=76,500,000.         | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23010112                                       | 13100123018700 | Purchase of Furnitures/Fittings                                                               | 0.00           | 0.00           | 0.00                 | (6,000,000.00)           | 0.00                            | 6,000,000.00            | 0.00             |
| 23010113                                       | 13100123018100 | Purchase of (6) Laptops for Hon.Presi. Judges,CR, DCR & DIR. Finance 6x300,000=1,800,000      | 0.00           | 0.00           | 0.00                 | (1,970,000.00)           | 0.00                            | 1,970,000.00            | 0.00             |
| 23010114                                       | 13100123018400 | Purchase of (9) laserjet printers for Hon. Judges,DirS & CR secretaries 9x200,000=1,800,000.  | 0.00           | 0.00           | 0.00                 | (1,980,000.00)           | 0.00                            | 1,980,000.00            | 0.00             |
| 23010125                                       | 13100123018800 | Purchases of Law Books & annual/monthly/weekly Law reports.                                   | 0.00           | 0.00           | 0.00                 | (2,300,000.00)           | 0.00                            | 2,300,000.00            | 0.00             |
| 23010141                                       | 13100123018500 | Purchase of Electrical Equipments                                                             | 0.00           | 0.00           | 0.00                 | (2,750,000.00)           | 0.00                            | 2,750,000.00            | 0.00             |
| 23020105                                       | 13100123018200 | Drilling of One Bore-hole pipes & Other accessories                                           | 0.00           | 0.00           | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 23030110                                       | 13100123018600 | Rehabilitation/Repairs of CCA Libraries                                                       | 0.00           | 0.00           | 0.00                 | (3,000,000.00)           | 0.00                            | 3,000,000.00            | 0.00             |
| 23030121                                       | 13100123018300 | Rehabilitation/Repairs of CCA Complex                                                         | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 13 - Reform of Government and Governance Total |                |                                                                                               | 0.00           | 0.00           | 0.00                 | (90,000,000.00)          | 0.00                            | 90,000,000.00           | 0.00             |
| 031805200100 - Customary Court of Appeal Total |                |                                                                                               | 0.00           | 0.00           | 0.00                 | (90,000,000.00)          | 0.00                            | 90,000,000.00           | 0.00             |
| 031805300100 - Sharia Court of Appeal          |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance       |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 23010105                                       | 13100123018900 | Purchase of motor Vehicle: Hon. Grand Kadi - Land Cruiser 2020 model                          | 0.00           | 0.00           | 0.00                 | (18,000,000.00)          | 0.00                            | 18,000,000.00           | 0.00             |
| 23010105                                       | 13100123019000 | Purchase of (6) Toyota Corolla 2017 model 6x10,520,000.00                                     | 0.00           | 0.00           | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23010105                                       | 13100123019100 | Purchase of (4) Prado Jeep 2019 model for Hon. Kadis & Chief Regisrar 4x 25,500,000           | 0.00           | 0.00           | 0.00                 | (37,645,800.00)          | 0.00                            | 37,645,800.00           | 0.00             |
| 23010114                                       | 13100123019200 | Purchase of (3) laserjet printers and (3) laptons for Hon.GK, CR and DF. 6x 250,000.00        | 0.00           | 0.00           | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23030121                                       | 13100123019300 | Rehabitation/repairs of Sharia Court of Appeal                                                | 0.00           | 0.00           | 0.00                 | (1,780,000.00)           | 0.00                            | 1,780,000.00            | 0.00             |
| 13 - Reform of Government and Governance Total |                |                                                                                               | 0.00           | 0.00           | 0.00                 | (88,425,800.00)          | 0.00                            | 88,425,800.00           | 0.00             |
| 031805300100 - Sharia Court of Appeal Total    |                |                                                                                               | 0.00           | 0.00           | 0.00                 | (88,425,800.00)          | 0.00                            | 88,425,800.00           | 0.00             |
| 031805500100 - Area Courts                     |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance       |                |                                                                                               |                |                |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                  | Project Code   | Project Description                                                                                          | Actual<br>2023 | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|----------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------|----------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                |                |                                                                                                              | ₦              | ₦                | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 23010105                                                       | 13100123019500 | Purchase of (1) Toyota Hilux 2019 model                                                                      | 0.00           | 0.00             | 0.00                 | (7,575,000.00)           | 0.00                            | 7,575,000.00            | 0.00             |
| 23010105                                                       | 13100123020200 | Purchase of(3) Utility Veh. For Inspectorate offices 406 Peugeot 2010 model for (3x3,000,000.                | 0.00           | 0.00             | 0.00                 | (2,700,000.00)           | 0.00                            | 2,700,000.00            | 0.00             |
| 23010112                                                       | 13100123019700 | Purchase of furnitures & Elect.l fit. for Inspectorate offices in three judicial div.(3x2,000,000=6,000,000) | 0.00           | 0.00             | 0.00                 | (4,225,000.00)           | 0.00                            | 4,225,000.00            | 0.00             |
| 23010112                                                       | 13100123019800 | Purchases of office/Court Hall furnitures & electrical fittings for 21 AC (21x2,000,000=22,000,000)          | 0.00           | 0.00             | 0.00                 | (6,600,000.00)           | 0.00                            | 6,600,000.00            | 0.00             |
| 23010113                                                       | 13100123020100 | Purchase of (20) Laptops for Area Court Judges 20x300,000=6,100,000                                          | 0.00           | 0.00             | 0.00                 | (1,800,000.00)           | 0.00                            | 1,800,000.00            | 0.00             |
| 23010114                                                       | 13100123019600 | Purchase of (20) for laserjet printers Area Court Judges 20x200,000=,4, 000,000                              | 0.00           | 0.00             | 0.00                 | (1,200,000.00)           | 0.00                            | 1,200,000.00            | 0.00             |
| 23010125                                                       | 13100123020300 | Purchase of Law Books & annual/monthly/weekly Law reports.                                                   | 0.00           | 0.00             | 0.00                 | (14,245,000.00)          | 0.00                            | 14,245,000.00           | 0.00             |
| 23020101                                                       | 13100123019900 | Constructions/Provision of Area Courts In 21 Local Govt.                                                     | 0.00           | 0.00             | 0.00                 | (48,155,100.00)          | 0.00                            | 48,155,100.00           | 0.00             |
| 23020101                                                       | 13100123020000 | Constructions/Provision of Area Courts inspectorate offices in three judicial div. (3x15,000,000.)           | 0.00           | 0.00             | 0.00                 | (13,500,000.00)          | 0.00                            | 13,500,000.00           | 0.00             |
| 13 - Reform of Government and Governance Total                 |                |                                                                                                              | 0.00           | 0.00             | 0.00                 | (100,000,100.00)         | 0.00                            | 100,000,100.00          | 0.00             |
| 031805500100 - Area Courts Total                               |                |                                                                                                              | 0.00           | 0.00             | 0.00                 | (100,000,100.00)         | 0.00                            | 100,000,100.00          | 0.00             |
| 031800000000 - Adamawa State Judicial Service Commission Total |                |                                                                                                              | 100,000.00     | 0.00             | 0.00                 | (473,195,900.00)         | 0.00                            | 473,195,900.00          | 0.00             |
| 032600000000 - Ministry of Justice                             |                |                                                                                                              |                |                  |                      |                          |                                 |                         |                  |
| 032600100100 - Ministry of Justice                             |                |                                                                                                              |                |                  |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                       |                |                                                                                                              |                |                  |                      |                          |                                 |                         |                  |
| 23020101                                                       | 13100123020400 | Construction of Ministry of Justice Complex                                                                  | 0.00           | 0.00             | 0.00                 | (105,400,000.00)         | 0.00                            | 105,400,000.00          | 0.00             |
| 23030121                                                       | 13100124008300 | Renovation of High Courts Complex in the State                                                               | 0.00           | 1,699,860,175.71 | 1,700,000,000.00     | (300,000,000.00)         | 0.00                            | 2,000,000,000.00        | 139,824.29       |
| 13 - Reform of Government and Governance Total                 |                |                                                                                                              | 0.00           | 1,699,860,175.71 | 1,700,000,000.00     | (405,400,000.00)         | 0.00                            | 2,105,400,000.00        | 139,824.29       |
| 032600100100 - Ministry of Justice Total                       |                |                                                                                                              | 0.00           | 1,699,860,175.71 | 1,700,000,000.00     | (405,400,000.00)         | 0.00                            | 2,105,400,000.00        | 139,824.29       |
| 032600000000 - Ministry of Justice Total                       |                |                                                                                                              | 0.00           | 1,699,860,175.71 | 1,700,000,000.00     | (405,400,000.00)         | 0.00                            | 2,105,400,000.00        | 139,824.29       |
| 03 - Law and Justice Sector Total                              |                |                                                                                                              | 100,000.00     | 1,699,860,175.71 | 1,700,000,000.00     | (878,595,900.00)         | 0.00                            | 2,578,595,900.00        | 139,824.29       |
| 05 - Social Sector                                             |                |                                                                                                              |                |                  |                      |                          |                                 |                         |                  |
| 051300000000 - Ministry of Youth & Sports Development          |                |                                                                                                              |                |                  |                      |                          |                                 |                         |                  |
| 051300100100 - Ministry of Youth and Sports Development        |                |                                                                                                              |                |                  |                      |                          |                                 |                         |                  |
| 08 - Youth                                                     |                |                                                                                                              |                |                  |                      |                          |                                 |                         |                  |
| 23010126                                                       | 08100124000100 | Purchase of sports equipment                                                                                 | 0.00           | 0.00             | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23010129                                                       | 08100124000200 | Purchase of Start-Up Kits for Social Investment for youth development                                        | 0.00           | 0.00             | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020101                                                       | 08100122000100 | Construction of NYSC Orientation camp at Gerei LGA                                                           | 0.00           | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020101                                                       | 08100123000100 | Construction of Adamawa State Youth Memorial Center, Jambutu                                                 | 0.00           | 0.00             | 0.00                 | (160,000,000.00)         | 0.00                            | 160,000,000.00          | 0.00             |
| 23020118                                                       | 08100123000300 | Construction of Youth Development Center Duma- Guyuk LGA                                                     | 0.00           | 0.00             | 0.00                 | (334,291,400.00)         | 0.00                            | 334,291,400.00          | 0.00             |
| 23020119                                                       | 08100124000300 | Construction of Jimeta Stadium along Numan Road in Yola Noth LGA                                             | 38,740,479.00  | 4,192,553,484.05 | 4,194,479,100.00     | 194,479,100.00           | 0.00                            | 4,000,000,000.00        | 1,925,615.95     |
| 08 - Youth Total                                               |                |                                                                                                              | 38,740,479.00  | 4,192,553,484.05 | 4,194,479,100.00     | (409,812,300.00)         | 0.00                            | 4,604,291,400.00        | 1,925,615.95     |
| 051300100100 - Ministry of Youth and Sports Development Total  |                |                                                                                                              | 38,740,479.00  | 4,192,553,484.05 | 4,194,479,100.00     | (409,812,300.00)         | 0.00                            | 4,604,291,400.00        | 1,925,615.95     |
| 051305100100 - Sports Council                                  |                |                                                                                                              |                |                  |                      |                          |                                 |                         |                  |
| 08 - Youth                                                     |                |                                                                                                              |                |                  |                      |                          |                                 |                         |                  |
| 23010126                                                       | 08100123000400 | Purchase of sport Equipment                                                                                  | 0.00           | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030121                                                       | 08100123000500 | Renovation of Seven Zonal Offices and Furnishing                                                             | 0.00           | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030121                                                       | 08100123000600 | Reconstruction of sport council Office building                                                              | 0.00           | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 08 - Youth Total                                               |                |                                                                                                              | 0.00           | 0.00             | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 051305100100 - Sports Council Total                            |                |                                                                                                              | 0.00           | 0.00             | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                      | Project Code   | Project Description                                                                                                         | Actual           | Actual           | Final Budget     | Budget Transfers   | Supplementary Budget | Original Budget  | Variance      |
|--------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|--------------------|----------------------|------------------|---------------|
|                                                                    |                |                                                                                                                             | 2023             | 2024             | 2024             | 2024               | 2024                 | 2024             | 2024          |
|                                                                    |                |                                                                                                                             | ₦                | ₦                | ₦                | ₦                  | ₦                    | ₦                | ₦             |
| 051300000000 - Ministry of Youth & Sports Development Total        |                |                                                                                                                             | 38,740,479.00    | 4,192,553,484.05 | 4,194,479,100.00 | (429,812,300.00)   | 0.00                 | 4,624,291,400.00 | 1,925,615.95  |
| 051400000000 - Ministry of Women Affairs                           |                |                                                                                                                             |                  |                  |                  |                    |                      |                  |               |
| 051400100100 - Ministry of Women Affairs                           |                |                                                                                                                             |                  |                  |                  |                    |                      |                  |               |
| 07 - Gender                                                        |                |                                                                                                                             |                  |                  |                  |                    |                      |                  |               |
| 23010124                                                           | 07100124000800 | Provision of skill acquisition/Empowerment of Women in the 3 senatorial Zone (NFWP World Bank assisted Projects)            | 0.00             | 0.00             | 0.00             | (3,600,000,000.00) | 3,600,000,000.00     | 0.00             | 0.00          |
| 23010129                                                           | 07100123000700 | Purchase of Skills Aquisition Equipment Tools to 1000No for Women in the State                                              | 0.00             | 0.00             | 0.00             | (10,400,000.00)    | 0.00                 | 10,400,000.00    | 0.00          |
| 23010146                                                           | 07100123000800 | Procurement of Barners and Bill Boards for 16 days of activism for GBV Commoreation                                         | 1,800,000.00     | 5,280,500.00     | 10,400,000.00    | 0.00               | 0.00                 | 10,400,000.00    | 5,119,500.00  |
| 23010146                                                           | 07100123000900 | Purchase of Banners and Bill Boards for Advocacy/sensitization to stakeholders on the need report GVB                       | 1,200,000.00     | 0.00             | 0.00             | 0.00               | 0.00                 | 0.00             | 0.00          |
| 23020101                                                           | 07100124000200 | Construction of Office Block Government Remand Home in Yola North.                                                          | 0.00             | 0.00             | 0.00             | (113,000,000.00)   | 0.00                 | 113,000,000.00   | 0.00          |
| 23030121                                                           | 07100123001000 | Rehabilitation of safe and child friendly spaces Office in state wide                                                       | 0.00             | 0.00             | 0.00             | (10,000,000.00)    | 0.00                 | 10,000,000.00    | 0.00          |
| 23030121                                                           | 07100124000300 | Renovation of Office Block Government Remand Home in Mubi                                                                   | 0.00             | 0.00             | 0.00             | (5,000,000.00)     | 0.00                 | 5,000,000.00     | 0.00          |
| 23030121                                                           | 07100124000400 | Renovation of Office Block for persons with disabilities in Yola North                                                      | 0.00             | 0.00             | 0.00             | (113,000,000.00)   | 0.00                 | 113,000,000.00   | 0.00          |
| 23030121                                                           | 07100124000500 | Renovation of Office Block for blind in Numan.                                                                              | 0.00             | 0.00             | 0.00             | (5,000,000.00)     | 0.00                 | 5,000,000.00     | 0.00          |
| 23050101                                                           | 07100123000100 | Conduct of Survey for Mapping of Orphans and Vulnerable Children in 21 LGAs                                                 | 0.00             | 10,670,000.00    | 10,776,700.00    | (99,223,300.00)    | 0.00                 | 110,000,000.00   | 106,700.00    |
| 07 - Gender Total                                                  |                |                                                                                                                             | 3,000,000.00     | 15,950,500.00    | 21,176,700.00    | (3,955,623,300.00) | 3,600,000,000.00     | 376,800,000.00   | 5,226,200.00  |
| 051400100100 - Ministry of Women Affairs Total                     |                |                                                                                                                             | 3,000,000.00     | 15,950,500.00    | 21,176,700.00    | (3,955,623,300.00) | 3,600,000,000.00     | 376,800,000.00   | 5,226,200.00  |
| 051400000000 - Ministry of Women Affairs Total                     |                |                                                                                                                             | 3,000,000.00     | 15,950,500.00    | 21,176,700.00    | (3,955,623,300.00) | 3,600,000,000.00     | 376,800,000.00   | 5,226,200.00  |
| 051700000000 - Ministry of Education and Human Capital Development |                |                                                                                                                             |                  |                  |                  |                    |                      |                  |               |
| 051700100100 - Ministry of Education and Human Capital Development |                |                                                                                                                             |                  |                  |                  |                    |                      |                  |               |
| 05 - Education                                                     |                |                                                                                                                             |                  |                  |                  |                    |                      |                  |               |
| 23010124                                                           | 05040223000100 | Procurement of instructional materials                                                                                      | 537,000.00       | 49,681,333.48    | 50,000,000.00    | 0.00               | 0.00                 | 50,000,000.00    | 318,666.52    |
| 23010124                                                           | 05040223000200 | Purchase of Instructional materials focal communities in the State -UNICEF                                                  | 0.00             | 3,107,000.00     | 10,000,000.00    | 0.00               | 0.00                 | 10,000,000.00    | 6,893,000.00  |
| 23010124                                                           | 05040223000300 | Purchase of white coloured schools chalks for snr. Secondary                                                                | 0.00             | 18,350,751.00    | 18,534,300.00    | (1,465,700.00)     | 0.00                 | 20,000,000.00    | 183,549.00    |
| 23010124                                                           | 05040223000400 | Procurement of Technical equipments for Technical Schools                                                                   | 31,230,237.00    | 0.00             | 50,000,000.00    | 0.00               | 0.00                 | 50,000,000.00    | 50,000,000.00 |
| 23010124                                                           | 05040223000700 | Purchase of various assorted text books for Snr. Sec Sch                                                                    | 0.00             | 0.00             | 0.00             | (100,000,000.00)   | 0.00                 | 100,000,000.00   | 0.00          |
| 23010124                                                           | 05040223000800 | Putrchase of Instructional Material for Global Partnanersip in Education (GPE) II World Bank Assisted Project               | 0.00             | 27,526,126.50    | 27,801,400.00    | 12,801,400.00      | 0.00                 | 15,000,000.00    | 275,273.50    |
| 23010124                                                           | 05040224000100 | Purchase of Instructional materials Safe School Initiative (SSI)                                                            | 0.00             | 0.00             | 0.00             | (30,000,000.00)    | 0.00                 | 30,000,000.00    | 0.00          |
| 23010124                                                           | 05040224000200 | Putrchase of Instructional Material for Adolescent Girls Initiative for Learning And Empowerment(AGILE) World Bank Assisted | 0.00             | 0.00             | 0.00             | (50,000,000.00)    | 0.00                 | 50,000,000.00    | 0.00          |
| 23010124                                                           | 05040224000300 | Procurement of Technical Hand tools for 10 Best Centres                                                                     | 0.00             | 15,271,371.61    | 50,000,000.00    | 0.00               | 0.00                 | 50,000,000.00    | 34,728,628.39 |
| 23010124                                                           | 05040224000400 | Purchase of IEC Materials for Schools                                                                                       | 0.00             | 70,000,000.00    | 100,000,000.00   | 0.00               | 0.00                 | 100,000,000.00   | 30,000,000.00 |
| 23010124                                                           | 05040623000300 | Pur./Proc. of WAEC Science Practical Chem. & Reagents                                                                       | 39,326,842.00    | 34,193,445.20    | 50,000,000.00    | 15,000,000.00      | 0.00                 | 35,000,000.00    | 15,806,554.80 |
| 23010124                                                           | 05050222000100 | Procurement of School Furniture General (Tables and Chairs)                                                                 | 1,394,543,746.00 | 281,961,735.67   | 281,961,750.00   | (1,718,038,250.00) | 0.00                 | 2,000,000,000.00 | 14.33         |
| 23010125                                                           | 05020124000100 | Procurement and Distribution of RANA/EGC for early graded learners in the State                                             | 0.00             | 0.00             | 0.00             | (30,000,000.00)    | 0.00                 | 30,000,000.00    | 0.00          |
| 23010146                                                           | 05010123000100 | Provision of Internet Facilities at Headquarters 5 Z / Offi                                                                 | 0.00             | 0.00             | 0.00             | (3,000,000.00)     | 0.00                 | 3,000,000.00     | 0.00          |
| 23010146                                                           | 05050123004000 | Povision of CCTV, Solar Panel and lights for thirty eight (38) Boarding Schools in the State                                | 0.00             | 1,843,000.00     | 1,861,500.00     | (98,138,500.00)    | 0.00                 | 100,000,000.00   | 18,500.00     |
| 23010146                                                           | 05100123000400 | Purchase of bannare and Bill board for Gender Responsiveness implementation on Education Sector                             | 0.00             | 0.00             | 0.00             | (40,000,000.00)    | 0.00                 | 40,000,000.00    | 0.00          |
| 23010147                                                           | 05050123003000 | Procurement of 21,000 Nos of 18 Students density mattresses                                                                 | 2,300,000.00     | 0.00             | 0.00             | (80,000,000.00)    | 0.00                 | 80,000,000.00    | 0.00          |
| 23010147                                                           | 05050123004100 | Provision of double bunk beds in schools                                                                                    | 0.00             | 0.00             | 0.00             | (50,000,000.00)    | 0.00                 | 50,000,000.00    | 0.00          |
| 23020107                                                           | 05040623000400 | Payment of Junior NABTEB Examination for thirteen (13) BEST CENTERS in the State                                            | 0.00             | 0.00             | 0.00             | (5,000,000.00)     | 0.00                 | 5,000,000.00     | 0.00          |
| 23020107                                                           | 05050123000200 | Construction of Exam Hall Compl of PTA blk of 3cls at GDSS Bagale                                                           | 1,757,200.00     | 0.00             | 0.00             | 0.00               | 0.00                 | 0.00             | 0.00          |
| 23020107                                                           | 05050123002800 | Renovation of GSS Uba Structures                                                                                            | 24,452,742.00    | 0.00             | 0.00             | (100,000,000.00)   | 0.00                 | 100,000,000.00   | 0.00          |
| 23020107                                                           | 05050123004800 | Construction of Three (3Nos) Mega Senior Secondary Schools One Per Senatorial Zone in the State                             | 446,174,146.00   | 7,966,681,546.53 | 7,966,681,550.00 | (1,533,318,450.00) | 5,000,000,000.00     | 4,500,000,000.00 | 3.47          |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                            | Project Code   | Project Description                                                                                                                                                                                                                                                                                                                                                | Actual<br>2023   | Actual<br>2024    | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                          |                |                                                                                                                                                                                                                                                                                                                                                                    | ₦                | ₦                 | ₦                    | ₦                        | ₦                               | ₦                       | ₦                |
| 23020107                                                                 | 05050123008602 | Const.of Exam Hall Compl of PTA blk of 3cls at GDSS Bagale                                                                                                                                                                                                                                                                                                         | 0.00             | 208,187,638.00    | 210,269,600.00       | 210,269,600.00           | 0.00                            | 0.00                    | 2,081,962.00     |
| 23020107                                                                 | 05050124000600 | Construction of Exam Hall at GSS Pare Numan                                                                                                                                                                                                                                                                                                                        | 0.00             | 69,123,256.25     | 69,814,500.00        | 19,814,500.00            | 0.00                            | 50,000,000.00           | 691,243.75       |
| 23020107                                                                 | 05050124000700 | Const.of Exam Hall & 1No. 3 C/rm Block at GDSS Mbulo (Bond)                                                                                                                                                                                                                                                                                                        | 0.00             | 0.00              | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020107                                                                 | 05050124000800 | Const.1No Exam Hall & Procu. of Fumit. at GDSS Gwasala                                                                                                                                                                                                                                                                                                             | 0.00             | 0.00              | 0.00                 | (80,000,000.00)          | 0.00                            | 80,000,000.00           | 0.00             |
| 23020107                                                                 | 05050124000900 | Constr.1No.Blk of 3 C/rooms & Provi.of Fur.GDSS Gabun                                                                                                                                                                                                                                                                                                              | 0.00             | 0.00              | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020107                                                                 | 05050124001200 | Construction of Examination Hall in GSS Farang at Fufore LGA                                                                                                                                                                                                                                                                                                       | 0.00             | 0.00              | 0.00                 | (150,000,000.00)         | 0.00                            | 150,000,000.00          | 0.00             |
| 23020107                                                                 | 05050124001300 | Construction of Secondary school in Muguvu at Mubi South                                                                                                                                                                                                                                                                                                           | 0.00             | 235,675.02        | 235,680.00           | (149,764,320.00)         | 0.00                            | 150,000,000.00          | 4.98             |
| 23020107                                                                 | 05050124001400 | Construction of Secondary school in Nduku Mubi South LGA                                                                                                                                                                                                                                                                                                           | 0.00             | 0.00              | 0.00                 | (150,000,000.00)         | 0.00                            | 150,000,000.00          | 0.00             |
| 23020107                                                                 | 05050124001500 | Construction of Secondary school in Lamorde Mubi South LGA                                                                                                                                                                                                                                                                                                         | 0.00             | 0.00              | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23020107                                                                 | 05050124001600 | Renovation of Existing structures in Secondary school in GS&TC Numan, Yola, Mubi, GDSS Pella, GDSS Kojoli, GSS Mayo Belwa, GSS Shelleng, GSS Aliyu Mustapha Collge Yola,GSS Bajnjiram, GDSS Lafiya Lamurde, GDSS kphasham, GDSS Borrong, GDSS Kwabapale, GDSS Gurum, GSS Toungo, GDSS Demsawa, GDSS Malabu GSS Song, GDSS Goron, GDSS Gella and GDSS Pakka 21 LGAs | 173,231,524.00   | 0.00              | 0.00                 | (3,000,000,000.00)       | 0.00                            | 3,000,000,000.00        | 0.00             |
| 23030106                                                                 | 05050123000100 | Renovation of Storm and Fire Damages in Schools Generally                                                                                                                                                                                                                                                                                                          | 0.00             | 0.00              | 0.00                 | (150,000,000.00)         | 0.00                            | 150,000,000.00          | 0.00             |
| 23030106                                                                 | 05050123001100 | Renovation of GSS Maiha                                                                                                                                                                                                                                                                                                                                            | 0.00             | 0.00              | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23030106                                                                 | 05050123001300 | Renovation of GDSS Lamurde                                                                                                                                                                                                                                                                                                                                         | 0.00             | 0.00              | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23030106                                                                 | 05050123002900 | Completion of 1No Exam Hall & Furnitures at GDSS Vunikilang                                                                                                                                                                                                                                                                                                        | 47,891,376.00    | 4,824,500.00      | 5,000,000.00         | (45,000,000.00)          | 0.00                            | 50,000,000.00           | 175,500.00       |
| 23030106                                                                 | 05050123004300 | construction/ Rehabilitation of 11No. Of secondary schools in three senatorial zones in the State (GSS Shuwa, GSSMichika, GSS Girei, GMMC Yola, GSS Yola)                                                                                                                                                                                                          | 646,712,744.00   | 171,136,311.65    | 172,000,000.00       | (828,000,000.00)         | 0.00                            | 1,000,000,000.00        | 863,688.35       |
| 23030106                                                                 | 05050123004400 | Upgrade of Government Boys Boarding Secondary School Fufore to Government Girls Day Secondary School Fufore                                                                                                                                                                                                                                                        | 0.00             | 0.00              | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 23030106                                                                 | 05050123004500 | Upgrade of Gwadabawa Government Day Seconadry School to Government Girls Day Secondary School Jimeta                                                                                                                                                                                                                                                               | 0.00             | 0.00              | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 23030106                                                                 | 05050123004600 | Upgrade of Government Girls Junior Secondary School Maiha to Government Girls Day Senior Secondary School Maiha                                                                                                                                                                                                                                                    | 0.00             | 0.00              | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 23030106                                                                 | 05050123004700 | Upgrade of Government Girls Boarding Secondary School Mayo- Belwa                                                                                                                                                                                                                                                                                                  | 0.00             | 0.00              | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 23030106                                                                 | 05050123008702 | Renovation of GSS Fufore                                                                                                                                                                                                                                                                                                                                           | 20,467,776.00    | 208,099,566.12    | 210,180,600.00       | 210,180,600.00           | 0.00                            | 0.00                    | 2,081,033.88     |
| 23030106                                                                 | 05050123008802 | Renovation of Aliyu Mustafa College Yola                                                                                                                                                                                                                                                                                                                           | 2,689,341.00     | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23030106                                                                 | 05050123008902 | Renovation of AAGSSS Jada                                                                                                                                                                                                                                                                                                                                          | 107,465,471.00   | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23030106                                                                 | 05050123009002 | Renovation of GSS Bazza                                                                                                                                                                                                                                                                                                                                            | 2,085,265.00     | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23030106                                                                 | 05050123009102 | Renovation of GBBSS Girei                                                                                                                                                                                                                                                                                                                                          | 25,431,254.00    | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23030106                                                                 | 05050124000400 | Re-Construction of fence wall at GSSSS M/Belwa                                                                                                                                                                                                                                                                                                                     | 0.00             | 0.00              | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23030106                                                                 | 05050124000500 | Renovation of Classrooms at GDSS Army Barracksi                                                                                                                                                                                                                                                                                                                    | 0.00             | 0.00              | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23030106                                                                 | 05050124001000 | Construction 3class Room Block at GDSS Yadim                                                                                                                                                                                                                                                                                                                       | 0.00             | 0.00              | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23030106                                                                 | 05050124001100 | Rehabilitation of 15 Number Business Engineering Science and Technology Centers (BEST) Yola, Michika, Gombi,Song,and others                                                                                                                                                                                                                                        | 64,919,284.00    | 0.00              | 0.00                 | (560,000,100.00)         | 0.00                            | 560,000,100.00          | 0.00             |
| 23050101                                                                 | 05050123009200 | Annual Natn council on edu act being handled 3ce annualy                                                                                                                                                                                                                                                                                                           | 6,033,600.00     | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23050101                                                                 | 05060123000702 | Integreting of Computer Education in public Schools                                                                                                                                                                                                                                                                                                                | 9,120,294.00     | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23050101                                                                 | 05060323000100 | Conduct of Biometric data on Schools                                                                                                                                                                                                                                                                                                                               | 20,444,400.00    | 354,000.00        | 354,000.00           | (719,646,000.00)         | 700,000,000.00                  | 20,000,000.00           | 0.00             |
| 23050101                                                                 | 05100123000100 | Consultancy payment for design of capital projects of the Ministry                                                                                                                                                                                                                                                                                                 | 15,051,600.00    | 5,414,800.00      | 5,469,000.00         | (44,531,000.00)          | 0.00                            | 50,000,000.00           | 54,200.00        |
| 23050103                                                                 | 05040123000100 | Quality assurance management in all schools in the state                                                                                                                                                                                                                                                                                                           | 1,663,600.00     | 2,676,600.00      | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | 2,323,400.00     |
| 23050104                                                                 | 05050123003900 | Provision for the conduct of Annaual Jets Science competition                                                                                                                                                                                                                                                                                                      | 3,004,600.00     | 5,677,000.00      | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 4,323,000.00     |
| 23050104                                                                 | 05100123000302 | OLYMPAID NATIONAL Science being held Annually                                                                                                                                                                                                                                                                                                                      | 2,550,800.00     | 0.00              | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23050108                                                                 | 05040223000500 | Payment of WAEC, NECO, NABTEB and BECE Exams                                                                                                                                                                                                                                                                                                                       | 1,185,057,733.00 | 1,840,051,908.75  | 1,900,000,000.00     | (100,000,000.00)         | 0.00                            | 2,000,000,000.00        | 59,948,091.25    |
| 23050108                                                                 | 05040623000100 | Payment of WACE, NECO registration for SEP, SSI and SEC                                                                                                                                                                                                                                                                                                            | 257,767,672.00   | 220,507,659.78    | 221,173,620.00       | 171,173,620.00           | 0.00                            | 50,000,000.00           | 665,960.22       |
| 23050108                                                                 | 05040623000200 | Payment For Student Exchange Program                                                                                                                                                                                                                                                                                                                               | 10,835,000.00    | 53,465,330.00     | 53,500,000.00        | 3,500,000.00             | 0.00                            | 50,000,000.00           | 34,670.00        |
| 23050108                                                                 | 05100124006300 | Capacity Building for accelerated Basic Education Programme for Children ages from 10-15-Mass Education Programme                                                                                                                                                                                                                                                  | 0.00             | 0.00              | 0.00                 | (200,000,000.00)         | 200,000,000.00                  | 0.00                    | 0.00             |
| 05 - Education Total                                                     |                |                                                                                                                                                                                                                                                                                                                                                                    | 4,542,745,247.00 | 11,258,370,555.56 | 11,469,837,500.00    | (10,033,162,600.00)      | 5,900,000,000.00                | 15,603,000,100.00       | 211,466,944.44   |
| 051700100100 - Ministry of Education and Human Capital Development Total |                |                                                                                                                                                                                                                                                                                                                                                                    | 4,542,745,247.00 | 11,258,370,555.56 | 11,469,837,500.00    | (10,033,162,600.00)      | 5,900,000,000.00                | 15,603,000,100.00       | 211,466,944.44   |
| 051700300100 - Adamawa State Universal Basic Education Board             |                |                                                                                                                                                                                                                                                                                                                                                                    |                  |                   |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                      | Project Code   | Project Description                                                                                                                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                    |                |                                                                                                                                                      | N              | N              | N                    | N                        | N                               | N                       | N                |
| 05 - Education                                                     |                |                                                                                                                                                      |                |                |                      |                          |                                 |                         |                  |
| 23010112                                                           | 05050223000100 | Procurement of Teachers's Tables With Chairs Prested Type                                                                                            | 0.00           | 0.00           | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020107                                                           | 05050123004900 | Construction of 1N0 Classrooms of Primary School                                                                                                     | 0.00           | 0.00           | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020107                                                           | 05050123005000 | Construction of Hostel Dinning Hall With Kitchen to JSS                                                                                              | 0.00           | 0.00           | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020107                                                           | 05050123005100 | Construction of 3 Classrooms With Office For ECCDE.                                                                                                  | 0.00           | 0.00           | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 05 - Education Total                                               |                |                                                                                                                                                      | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 051700300100 - Adamawa State Universal Basic Education Board Total |                |                                                                                                                                                      | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 051700400100 - College of Legal Studies Yola                       |                |                                                                                                                                                      |                |                |                      |                          |                                 |                         |                  |
| 05 - Education                                                     |                |                                                                                                                                                      |                |                |                      |                          |                                 |                         |                  |
| 23010105                                                           | 05100123000500 | Purchase of 2N0. Hilux Vehicles                                                                                                                      | 0.00           | 0.00           | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23010105                                                           | 05100124000200 | Procurement of Toyota Corolla model 2013                                                                                                             | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010105                                                           | 05100124000300 | Procurement of Toyota Camry salon 2015 model 2                                                                                                       | 0.00           | 0.00           | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23010112                                                           | 05050223000400 | Purchase of furniture and Office fittings                                                                                                            | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010112                                                           | 05050224000200 | Procurement of Office Furniture and Equipments                                                                                                       | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23010125                                                           | 05040224000600 | Procurement of Library Books & Equipments                                                                                                            | 0.00           | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23010145                                                           | 05050124003200 | Procurement of Cooling Systems                                                                                                                       | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23010147                                                           | 05050124003100 | Procurement of 2000 No. Units of Class room Furniture                                                                                                | 0.00           | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23010147                                                           | 05050223000500 | Purchase of 300 unit of assorted Collapsible Exams Hall seats                                                                                        | 0.00           | 0.00           | 0.00                 | (22,500,000.00)          | 0.00                            | 22,500,000.00           | 0.00             |
| 23020101                                                           | 05050123005600 | Construction of one Block of 8N0. of 2 offices each with toilets                                                                                     | 0.00           | 0.00           | 0.00                 | (24,300,400.00)          | 0.00                            | 24,300,400.00           | 0.00             |
| 23020101                                                           | 05050124003300 | Extention of fence wall and increase of existing fence wall height at new permanent site                                                             | 0.00           | 0.00           | 0.00                 | (80,000,000.00)          | 0.00                            | 80,000,000.00           | 0.00             |
| 23020101                                                           | 05050124003500 | Construction of one Block of Six (6)Deanery offices each with toilets                                                                                | 0.00           | 0.00           | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 23020107                                                           | 05050124003400 | Construction of 1No.Block of One Storey Building of 2No. Exam Hall                                                                                   | 0.00           | 0.00           | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23030106                                                           | 05050123005400 | Renovation of 1No. Blks of 13No. Offices with 7No. Toilets each a                                                                                    | 0.00           | 0.00           | 0.00                 | (31,199,700.00)          | 0.00                            | 31,199,700.00           | 0.00             |
| 23030110                                                           | 05050123005500 | Renovation /Extension of College Library                                                                                                             | 0.00           | 0.00           | 0.00                 | (22,000,000.00)          | 0.00                            | 22,000,000.00           | 0.00             |
| 05 - Education Total                                               |                |                                                                                                                                                      | 0.00           | 0.00           | 0.00                 | (465,000,100.00)         | 0.00                            | 465,000,100.00          | 0.00             |
| 051700400100 - College of Legal Studies Yola Total                 |                |                                                                                                                                                      | 0.00           | 0.00           | 0.00                 | (465,000,100.00)         | 0.00                            | 465,000,100.00          | 0.00             |
| 051700500100 - College of Agriculture Ganye                        |                |                                                                                                                                                      |                |                |                      |                          |                                 |                         |                  |
| 05 - Education                                                     |                |                                                                                                                                                      |                |                |                      |                          |                                 |                         |                  |
| 23010104                                                           | 05100124000100 | Purches of Toyota Corolla Motor Vehicles for Principal officers                                                                                      | 0.00           | 0.00           | 0.00                 | (75,000,000.00)          | 0.00                            | 75,000,000.00           | 0.00             |
| 23010112                                                           | 05050224000100 | Purchase of Office furniture / Equipments                                                                                                            | 0.00           | 0.00           | 0.00                 | (80,000,000.00)          | 0.00                            | 80,000,000.00           | 0.00             |
| 23010114                                                           | 05050124002900 | Purches of Computers and Printers                                                                                                                    | 0.00           | 0.00           | 0.00                 | (8,250,000.00)           | 0.00                            | 8,250,000.00            | 0.00             |
| 23010124                                                           | 05040223001000 | Procurement of of field and laboratory equipment for departments                                                                                     | 0.00           | 0.00           | 0.00                 | (51,583,600.00)          | 0.00                            | 51,583,600.00           | 0.00             |
| 23010124                                                           | 05050123005300 | Procurement of Orchard for the College                                                                                                               | 0.00           | 0.00           | 0.00                 | (6,897,000.00)           | 0.00                            | 6,897,000.00            | 0.00             |
| 23010124                                                           | 05050223000300 | Procurement and installation of laboratory furniture for departments                                                                                 | 0.00           | 0.00           | 0.00                 | (46,833,700.00)          | 0.00                            | 46,833,700.00           | 0.00             |
| 23010125                                                           | 05040224000500 | Purchase of Library Books                                                                                                                            | 0.00           | 0.00           | 0.00                 | (23,778,100.00)          | 0.00                            | 23,778,100.00           | 0.00             |
| 23020101                                                           | 05050124003000 | Construction of 2 blocks of 5 offices                                                                                                                | 0.00           | 0.00           | 0.00                 | (104,568,300.00)         | 0.00                            | 104,568,300.00          | 0.00             |
| 23020107                                                           | 05050124001700 | Constr. Of two Laboratory, two lecture halls and 5 offices for Forestry Technology (FOT) at Adamawa State College of Agriculture Ganye               | 0.00           | 0.00           | 0.00                 | (32,059,900.00)          | 0.00                            | 32,059,900.00           | 0.00             |
| 23020107                                                           | 05050124001800 | Construction of 1No.736m2 Hostel block per hostel                                                                                                    | 0.00           | 0.00           | 0.00                 | (23,113,100.00)          | 0.00                            | 23,113,100.00           | 0.00             |
| 23020107                                                           | 05050124001900 | Constr. of two laboratories, two drawing studio,two lecture halls and 5 offices for Department of Agricultural Bio-Environmental Technology at Ganye | 0.00           | 0.00           | 0.00                 | (31,960,100.00)          | 0.00                            | 31,960,100.00           | 0.00             |
| 23020107                                                           | 05050124002000 | Construction of 1No.650m2 Extension department Building                                                                                              | 0.00           | 0.00           | 0.00                 | (23,019,500.00)          | 0.00                            | 23,019,500.00           | 0.00             |
| 23020107                                                           | 05050124002100 | Construction of 1No.510m2 Multipurpose theatre                                                                                                       | 0.00           | 0.00           | 0.00                 | (43,136,900.00)          | 0.00                            | 43,136,900.00           | 0.00             |
| 23020107                                                           | 05050124002200 | Construction of 1No.961m2 Library Building                                                                                                           | 0.00           | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020107                                                           | 05050124002300 | construction of 2NO Lab, 2 Drawing studios, 2 Lecture halls and 5 offices for Dept of Agric Tech Plus at Ganye                                       | 0.00           | 0.00           | 0.00                 | (23,101,300.00)          | 0.00                            | 23,101,300.00           | 0.00             |
| 23020107                                                           | 05050124002400 | contruction of 2 Lab, 2 Drawing Boards, 2 lecture halls and 5 office for Dept of animal health tech at Ganye                                         | 0.00           | 0.00           | 0.00                 | (41,800,000.00)          | 0.00                            | 41,800,000.00           | 0.00             |
| 23020107                                                           | 05050124002500 | construction of 2lab, 2 drawing boards and 2 lecture halls and 5 offices for Dept of Forestry Technology plus at Ganye                               | 0.00           | 0.00           | 0.00                 | (31,963,600.00)          | 0.00                            | 31,963,600.00           | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                    | Project Code   | Project Description                                                                                                  | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                  |                |                                                                                                                      | <b>₦</b>       | <b>₦</b>       | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 23020107                                                         | 05050124002600 | Construction Of two Laboratory, two lecture halls and 5 offices for Animal Health and Production Dept (AHP) at Ganye | 0.00           | 0.00           | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23020107                                                         | 05050124002700 | Construction Of two Laboratory, two lecture halls and 5 offices for Agricultural Technology (AGT) at Ganye           | 0.00           | 0.00           | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23030104                                                         | 05050424000100 | Rehabilitation / Repair of 2N0 Industrial Borehole                                                                   | 0.00           | 0.00           | 0.00                 | (7,543,400.00)           | 0.00                            | 7,543,400.00            | 0.00             |
| 23030121                                                         | 05050124002800 | Rehabilitation / Repairs of office buildings                                                                         | 0.00           | 0.00           | 0.00                 | (95,391,500.00)          | 0.00                            | 95,391,500.00           | 0.00             |
| 23050108                                                         | 05040324000100 | Capacity Building for the Staff of Collage of Agric Ganye                                                            | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 05 - Education Total                                             |                |                                                                                                                      | 0.00           | 0.00           | 0.00                 | (1,005,000,000.00)       | 0.00                            | 1,005,000,000.00        | 0.00             |
| 051700500100 - College of Agriculture Ganye Total                |                |                                                                                                                      | 0.00           | 0.00           | 0.00                 | (1,005,000,000.00)       | 0.00                            | 1,005,000,000.00        | 0.00             |
| 051700800100 - Adamawa State Library Board                       |                |                                                                                                                      |                |                |                      |                          |                                 |                         |                  |
| 05 - Education                                                   |                |                                                                                                                      |                |                |                      |                          |                                 |                         |                  |
| 23010113                                                         | 05050323000300 | Purchase of 30No. Laptops for E-Library                                                                              | 0.00           | 0.00           | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 23010147                                                         | 05050223000200 | Purchase of 10No. Shelves                                                                                            | 0.00           | 0.00           | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23020111                                                         | 05050323000500 | Purchase of e-Library in Adamawa Lib hqtrs                                                                           | 0.00           | 0.00           | 0.00                 | (195,000,000.00)         | 0.00                            | 195,000,000.00          | 0.00             |
| 23020127                                                         | 05050323000400 | Provision of internet service at e-library                                                                           | 0.00           | 0.00           | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23030121                                                         | 05010123000300 | Renovation of Offices at Headquarters                                                                                | 0.00           | 0.00           | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 05 - Education Total                                             |                |                                                                                                                      | 0.00           | 0.00           | 0.00                 | (200,000,000.00)         | 0.00                            | 200,000,000.00          | 0.00             |
| 051700800100 - Adamawa State Library Board Total                 |                |                                                                                                                      | 0.00           | 0.00           | 0.00                 | (200,000,000.00)         | 0.00                            | 200,000,000.00          | 0.00             |
| 051700900100 - Adamawa State Mass Education Board (ADSMEB)       |                |                                                                                                                      |                |                |                      |                          |                                 |                         |                  |
| 05 - Education                                                   |                |                                                                                                                      |                |                |                      |                          |                                 |                         |                  |
| 23020101                                                         | 05010123000400 | Construction of 1 No. blk of 5 Offices With a Boardroom at Hqtrs                                                     | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020101                                                         | 05050123005200 | Reconstruction & Fencing of women development centre at malamre                                                      | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23050108                                                         | 05050124009600 | Capacity Building for Trainer of Trainees (ToT)                                                                      | 0.00           | 19,400,000.00  | 20,000,000.00        | 20,000,000.00            | 0.00                            | 0.00                    | 600,000.00       |
| 05 - Education Total                                             |                |                                                                                                                      | 0.00           | 19,400,000.00  | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 600,000.00       |
| 051700900100 - Adamawa State Mass Education Board (ADSMEB) Total |                |                                                                                                                      | 0.00           | 19,400,000.00  | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 600,000.00       |
| 051701800100 - Adamawa State Polytechnic Yola                    |                |                                                                                                                      |                |                |                      |                          |                                 |                         |                  |
| 05 - Education                                                   |                |                                                                                                                      |                |                |                      |                          |                                 |                         |                  |
| 23020105                                                         | 05050423000100 | construction of comprehensive surface tank in the main campus                                                        | 0.00           | 0.00           | 26,500,000.00        | 0.00                     | 0.00                            | 26,500,000.00           | 26,500,000.00    |
| 23020107                                                         | 05050123006000 | Rehabilitation of male and female Hostel -TETFUND                                                                    | 0.00           | 0.00           | 0.00                 | (700,000,000.00)         | 0.00                            | 700,000,000.00          | 0.00             |
| 23030106                                                         | 05050123005800 | Renovation of School Buildings                                                                                       | 0.00           | 0.00           | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 10,000,000.00    |
| 23030113                                                         | 05050123005900 | Road Rehabilitation Main Campus                                                                                      | 0.00           | 0.00           | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 10,000,000.00    |
| 23050101                                                         | 05050123005700 | Provision for Design of Master Plan of Jambutu Campus                                                                | 0.00           | 0.00           | 2,000,000.00         | 0.00                     | 0.00                            | 2,000,000.00            | 2,000,000.00     |
| 23050101                                                         | 05050123006100 | Provision for Design of Master Plan of Numan Campus                                                                  | 0.00           | 0.00           | 1,500,000.00         | 0.00                     | 0.00                            | 1,500,000.00            | 1,500,000.00     |
| 05 - Education Total                                             |                |                                                                                                                      | 0.00           | 0.00           | 50,000,000.00        | (700,000,000.00)         | 0.00                            | 750,000,000.00          | 50,000,000.00    |
| 051701800100 - Adamawa State Polytechnic Yola Total              |                |                                                                                                                      | 0.00           | 0.00           | 50,000,000.00        | (700,000,000.00)         | 0.00                            | 750,000,000.00          | 50,000,000.00    |
| 051701900100 - College of Education Hong                         |                |                                                                                                                      |                |                |                      |                          |                                 |                         |                  |
| 05 - Education                                                   |                |                                                                                                                      |                |                |                      |                          |                                 |                         |                  |
| 23020103                                                         | 05050124003600 | Electricity Connection to Academic Area and other part of the college                                                | 0.00           | 0.00           | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 20,000,000.00    |
| 23020105                                                         | 05050423000200 | Construction of Water System in the School premises                                                                  | 0.00           | 0.00           | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 20,000,000.00    |
| 23020105                                                         | 05050423000300 | Sinking of 5No. Industrial & 15No. Solar boreholes                                                                   | 0.00           | 0.00           | 15,000,000.00        | 0.00                     | 0.00                            | 15,000,000.00           | 15,000,000.00    |
| 23020107                                                         | 05050123006200 | Renovation of 2 no. Hostel Block                                                                                     | 0.00           | 0.00           | 25,000,000.00        | 0.00                     | 0.00                            | 25,000,000.00           | 25,000,000.00    |
| 23020107                                                         | 05050124003700 | Construction of Male and Female Hostels                                                                              | 0.00           | 0.00           | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | 50,000,000.00    |
| 23020107                                                         | 05050124003800 | Construction of 5km fencing of the College                                                                           | 0.00           | 0.00           | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 20,000,000.00    |
| 05 - Education Total                                             |                |                                                                                                                      | 0.00           | 0.00           | 150,000,000.00       | 0.00                     | 0.00                            | 150,000,000.00          | 150,000,000.00   |
| 051701900100 - College of Education Hong Total                   |                |                                                                                                                      | 0.00           | 0.00           | 150,000,000.00       | 0.00                     | 0.00                            | 150,000,000.00          | 150,000,000.00   |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                       | Project Code                  | Project Description                                                      | Actual<br>2023   | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-----------------------------------------------------|-------------------------------|--------------------------------------------------------------------------|------------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                     |                               |                                                                          | N                | N              | N                    | N                        | N                               | N                       | N                |
| 051702100100                                        | Adamawa State University Mubi |                                                                          |                  |                |                      |                          |                                 |                         |                  |
| 05 - Education                                      |                               |                                                                          |                  |                |                      |                          |                                 |                         |                  |
| 23010101                                            | 05020622000103                | Tertiary Educational Trust Fund Activities                               | 952,126,468.66   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23010101                                            | 05050122004200                | Purchase of Landed Physical structures                                   | 0.00             | 0.00           | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23010112                                            | 05050223000700                | Furnishing of Offices in Works Department                                | 0.00             | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23010113                                            | 05060123000500                | Procurement of 2 Nos.HP Micro Tower saver 3.0GHZ 4GB RAM 500GD           | 0.00             | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010119                                            | 05050122004300                | Purchase of Plant Equipment 1 No. Mikano Geneating set                   | 0.00             | 0.00           | 0.00                 | (180,000,000.00)         | 0.00                            | 180,000,000.00          | 0.00             |
| 23010119                                            | 05050123006300                | Purchase of 2No. of 100KVA generator                                     | 13,930,061.74    | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010124                                            | 05050122004400                | Purchase of tools/Equipmnt for enterpreneurship centre                   | 0.00             | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010124                                            | 05050123008000                | Supply and Installation of Teaching and Research Facilities              | 0.00             | 0.00           | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23010124                                            | 05050123008200                | Purchase of Teaching and Research Facilities/Equipment                   | 0.00             | 0.00           | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 23010125                                            | 05050323000800                | Construction of Laboratory equipment                                     | 0.00             | 0.00           | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23010128                                            | 05050523000100                | Purchase of Security Facilities                                          | 0.00             | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010147                                            | 05050222000400                | Purchase of furniture for Academic Buildings                             | 185,527,800.00   | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23010147                                            | 05050222000500                | Provi of Furniture&Equipt for C/l,theatre, Lab.Office,Hostel             | 0.00             | 0.00           | 0.00                 | (200,000,000.00)         | 0.00                            | 200,000,000.00          | 0.00             |
| 23010147                                            | 05050223000600                | Purchase of 300 No. Lecture Seats and cost of Installation               | 0.00             | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020102                                            | 05050123007900                | Construction of Staff 3 No. Quarters                                     | 17,043,343.35    | 0.00           | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23020105                                            | 05050422000100                | Extension of Water Supply                                                | 0.00             | 0.00           | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23020107                                            | 05050122004500                | Construction of Faculty of Social and management Sciences                | 0.00             | 0.00           | 0.00                 | (150,000,000.00)         | 0.00                            | 150,000,000.00          | 0.00             |
| 23020107                                            | 05050123006400                | Construction of College of Medical Science Complex                       | 0.00             | 0.00           | 0.00                 | (250,000,000.00)         | 0.00                            | 250,000,000.00          | 0.00             |
| 23020107                                            | 05050123006500                | Construction of Faculty of Education                                     | 0.00             | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23020107                                            | 05050123006600                | Construction and Establishment of Faculty of Law                         | 0.00             | 0.00           | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23020107                                            | 05050123006700                | Completion of 2No. Lecture Theatres                                      | 0.00             | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020107                                            | 05050123006800                | Cosntruction of Post graduate School                                     | 0.00             | 0.00           | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23020107                                            | 05050123006900                | Construction of Faculty of Arts at Former School of Health Site          | 0.00             | 0.00           | 0.00                 | (80,000,000.00)          | 0.00                            | 80,000,000.00           | 0.00             |
| 23020107                                            | 05050123007000                | Construction of Faculty of Environmental Science Complex                 | 0.00             | 0.00           | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23020107                                            | 05050123007100                | Design and Construction of 2 No. Hostel                                  | 0.00             | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020107                                            | 05050123007300                | Completion of abandoned University Staff School                          | 80,079,098.94    | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020107                                            | 05050123007400                | Construction of Faculty of Agriculture Complex                           | 0.00             | 0.00           | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23020107                                            | 05050123007500                | Construction of Sasaka Building for Agricultural Economics and Extention | 0.00             | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020107                                            | 05050123007600                | Construction of Enterpreneurship centre                                  | 0.00             | 0.00           | 0.00                 | (150,000,000.00)         | 0.00                            | 150,000,000.00          | 0.00             |
| 23020107                                            | 05050323000900                | Construction of Laboratory for University Clinic and Furnish             | 0.00             | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020111                                            | 05050322000100                | Construction of Library Complex                                          | 83,737,737.63    | 0.00           | 0.00                 | (150,000,000.00)         | 0.00                            | 150,000,000.00          | 0.00             |
| 23020111                                            | 05050323000700                | Rehabilitation of E-Library                                              | 0.00             | 0.00           | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 23020114                                            | 05050123007200                | Construction of Roads And Drainages (On Going Project)                   | 0.00             | 0.00           | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23020118                                            | 05050123007800                | Construction of conference center (400-500 seat capacity)                | 0.00             | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020119                                            | 05050123007700                | Construction of Recreational Centers and Social Amenities                | 0.00             | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020127                                            | 05060122000100                | Completing ICT Centre (On Going)                                         | 0.00             | 0.00           | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23030121                                            | 05050122004600                | Major Maintenance of Buildings                                           | 0.00             | 0.00           | 0.00                 | (250,000,000.00)         | 0.00                            | 250,000,000.00          | 0.00             |
| 23030121                                            | 05050123008100                | Renovation of Senate Buildings                                           | 0.00             | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23040101                                            | 05050122004700                | School Land scaping and Fencing                                          | 60,282,860.30    | 0.00           | 0.00                 | (120,000,000.00)         | 0.00                            | 120,000,000.00          | 0.00             |
| 23050101                                            | 05020622000100                | Consultancy Payment for NUC Accreditation/Academic Facilities            | 77,943,145.02    | 0.00           | 0.00                 | (200,000,000.00)         | 0.00                            | 200,000,000.00          | 0.00             |
| 23050101                                            | 05060223000100                | Provision of Research and Teaching Facilities(Farm Edu Res Cent etc)     | 0.00             | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23050101                                            | 05100123000600                | Consultancy payment for University Projects                              | 0.00             | 0.00           | 0.00                 | (120,000,000.00)         | 0.00                            | 120,000,000.00          | 0.00             |
| 23050108                                            | 05040323000200                | Capacity Building of Planning Unit                                       | 22,573,750.00    | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 05 - Education Total                                |                               |                                                                          | 1,493,244,265.64 | 0.00           | 0.00                 | (2,960,000,000.00)       | 0.00                            | 2,960,000,000.00        | 0.00             |
| 09 - Environmental Improvement                      |                               |                                                                          |                  |                |                      |                          |                                 |                         |                  |
| 23010129                                            | 09100123002200                | Purchase of ornamental plants for beautification of the environment      | 0.00             | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23040101                                            | 09100123002100                | Landscaping of School Environment                                        | 0.00             | 0.00           | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 09 - Environmental Improvement Total                |                               |                                                                          | 0.00             | 0.00           | 0.00                 | (40,000,000.00)          | 0.00                            | 40,000,000.00           | 0.00             |
| 051702100100 - Adamawa State University Mubi Total  |                               |                                                                          | 1,493,244,265.64 | 0.00           | 0.00                 | (3,000,000,000.00)       | 0.00                            | 3,000,000,000.00        | 0.00             |
| 051702200100 - Adamawa State Scholarship Trust Fund |                               |                                                                          |                  |                |                      |                          |                                 |                         |                  |



## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                             | Project Code   | Project Description                                                                                    | Actual         | Actual         | Final Budget     | Budget Transfers | Supplementary Budget | Original Budget  | Variance       |
|-----------------------------------------------------------|----------------|--------------------------------------------------------------------------------------------------------|----------------|----------------|------------------|------------------|----------------------|------------------|----------------|
|                                                           |                |                                                                                                        | 2023           | 2024           | 2024             | 2024             | 2024                 | 2024             | 2024           |
|                                                           |                |                                                                                                        | N              | N              | N                | N                | N                    | N                | N              |
| 05 - Education                                            |                |                                                                                                        |                |                |                  |                  |                      |                  |                |
| 23050108                                                  | 05040322000400 | Capacity building through payment of Best Performing Secondary Students/JAMB                           | 68,072,850.00  | 4,754,300.00   | 85,000,000.00    | (35,000,000.00)  | 0.00                 | 120,000,000.00   | 80,245,700.00  |
| 23050108                                                  | 05040322000500 | Capacity building through payment of Foreign scholarship                                               | 102,050,594.00 | 341,277,650.00 | 343,140,500.00   | 263,140,500.00   | 0.00                 | 80,000,000.00    | 1,862,850.00   |
| 23050108                                                  | 05040322000600 | Capacity building through payment of Students Scholarship Allowance                                    | 579,287,950.00 | 154,657,891.88 | 241,000,000.00   | (359,000,000.00) | 0.00                 | 600,000,000.00   | 86,342,108.12  |
| 23050108                                                  | 05040324000200 | Capacity building through payment of Scholarship for female students with 9 credits in SSCE in 21 LGAs | 0.00           | 454,584,400.00 | 458,980,300.00   | 443,980,300.00   | 0.00                 | 15,000,000.00    | 4,395,900.00   |
| 05 - Education Total                                      |                |                                                                                                        | 749,411,394.00 | 955,274,241.88 | 1,128,120,800.00 | 313,120,800.00   | 0.00                 | 815,000,000.00   | 172,846,558.12 |
| 051702200100 - Adamawa State Scholarship Trust Fund Total |                |                                                                                                        | 749,411,394.00 | 955,274,241.88 | 1,128,120,800.00 | 313,120,800.00   | 0.00                 | 815,000,000.00   | 172,846,558.12 |
| 051702300100 - College of Nursing & Midwifery Yola        |                |                                                                                                        |                |                |                  |                  |                      |                  |                |
| 05 - Education                                            |                |                                                                                                        |                |                |                  |                  |                      |                  |                |
| 23010124                                                  | 05040223001200 | Purchase of Demonstration Equipment                                                                    | 0.00           | 0.00           | 38,000,000.00    | (20,000,000.00)  | 0.00                 | 58,000,000.00    | 38,000,000.00  |
| 23010125                                                  | 05050323001000 | Purchase of Library Books                                                                              | 0.00           | 0.00           | 60,000,000.00    | (50,000,000.00)  | 0.00                 | 110,000,000.00   | 60,000,000.00  |
| 23020101                                                  | 05050123008500 | Construction 1 No. Block office, Landscaping and Car Park                                              | 0.00           | 16,237,024.00  | 37,000,000.00    | 0.00             | 0.00                 | 37,000,000.00    | 20,762,976.00  |
| 23020105                                                  | 05050423000400 | Reticulation Water treatment Plant                                                                     | 0.00           | 0.00           | 80,350,000.00    | (30,000,000.00)  | 0.00                 | 110,350,000.00   | 80,350,000.00  |
| 23020107                                                  | 05050123008300 | Construction of 2No. block of Student Hostel                                                           | 95,000,000.00  | 28,172,700.00  | 28,172,700.00    | (129,477,300.00) | 0.00                 | 157,650,000.00   | 0.00           |
| 23020112                                                  | 05050123008400 | Construction of Sport Centre                                                                           | 0.00           | 0.00           | 27,000,000.00    | 0.00             | 0.00                 | 27,000,000.00    | 27,000,000.00  |
| 05 - Education Total                                      |                |                                                                                                        | 95,000,000.00  | 44,409,724.00  | 270,522,700.00   | (229,477,300.00) | 0.00                 | 500,000,000.00   | 226,112,976.00 |
| 051702300100 - College of Nursing & Midwifery Yola Total  |                |                                                                                                        | 95,000,000.00  | 44,409,724.00  | 270,522,700.00   | (229,477,300.00) | 0.00                 | 500,000,000.00   | 226,112,976.00 |
| 051702400100 - College of Health Technology Michika       |                |                                                                                                        |                |                |                  |                  |                      |                  |                |
| 05 - Education                                            |                |                                                                                                        |                |                |                  |                  |                      |                  |                |
| 23010105                                                  | 05100122000700 | Purchase of Motor Vehicles 1 No. Hilux Van                                                             | 0.00           | 0.00           | 80,000,000.00    | 0.00             | 0.00                 | 80,000,000.00    | 80,000,000.00  |
| 23010105                                                  | 05100124000400 | Purchase of Motor Vehicles                                                                             | 0.00           | 0.00           | 67,000,000.00    | 0.00             | 0.00                 | 67,000,000.00    | 67,000,000.00  |
| 23010112                                                  | 05050224000300 | Purchase of Furniture and Fittings                                                                     | 0.00           | 0.00           | 45,000,000.00    | 0.00             | 0.00                 | 45,000,000.00    | 45,000,000.00  |
| 23010125                                                  | 05050324000200 | Purchase of Reference Materials for E-Library                                                          | 0.00           | 0.00           | 33,000,000.00    | 0.00             | 0.00                 | 33,000,000.00    | 33,000,000.00  |
| 23010130                                                  | 05050124004500 | Procurement of Recreational Facilities                                                                 | 0.00           | 0.00           | 8,000,000.00     | 0.00             | 0.00                 | 8,000,000.00     | 8,000,000.00   |
| 23010139                                                  | 05050124004600 | Purchase of Plants and Equipments                                                                      | 0.00           | 0.00           | 13,000,000.00    | 0.00             | 0.00                 | 13,000,000.00    | 13,000,000.00  |
| 23020101                                                  | 05050124003900 | Construction Of Office Block For HODs                                                                  | 0.00           | 0.00           | 9,500,000.00     | 0.00             | 0.00                 | 9,500,000.00     | 9,500,000.00   |
| 23020101                                                  | 05050124004100 | Construction of Admin Block                                                                            | 0.00           | 131,474,167.62 | 132,594,000.00   | 113,094,000.00   | 0.00                 | 19,500,000.00    | 1,119,832.38   |
| 23020107                                                  | 05050124004000 | Construction of Lecturers/ Tutors Offices                                                              | 0.00           | 0.00           | 15,000,000.00    | 0.00             | 0.00                 | 15,000,000.00    | 15,000,000.00  |
| 23020107                                                  | 05050124004200 | Construction Classroom Block                                                                           | 0.00           | 104,745,457.79 | 105,608,000.00   | 87,108,000.00    | 0.00                 | 18,500,000.00    | 862,542.21     |
| 23020107                                                  | 05050124004300 | Construction of Multi-Purpose Hall                                                                     | 0.00           | 0.00           | 25,000,000.00    | 0.00             | 0.00                 | 25,000,000.00    | 25,000,000.00  |
| 23020107                                                  | 05050124004400 | Construction of Demonstration Centre/Tasting Lab.                                                      | 0.00           | 0.00           | 18,000,000.00    | 0.00             | 0.00                 | 18,000,000.00    | 18,000,000.00  |
| 23020111                                                  | 05050324000100 | Costruction Library Complex                                                                            | 0.00           | 0.00           | 60,000,000.00    | 0.00             | 0.00                 | 60,000,000.00    | 60,000,000.00  |
| 23020127                                                  | 05060124000100 | Construction Of ICT Centre                                                                             | 0.00           | 0.00           | 60,000,000.00    | 0.00             | 0.00                 | 60,000,000.00    | 60,000,000.00  |
| 23030101                                                  | 05050124005200 | Renovation of Staff Quarters and Fittings                                                              | 0.00           | 0.00           | 0.00             | (471,000,000.00) | 0.00                 | 471,000,000.00   | 0.00           |
| 23030102                                                  | 05050124005100 | Provision of Solar light in Michika Campus                                                             | 0.00           | 19,800,000.00  | 20,000,000.00    | 0.00             | 0.00                 | 20,000,000.00    | 200,000.00     |
| 23030106                                                  | 05050124004800 | Renovation of Classroom Block                                                                          | 0.00           | 0.00           | 5,000,000.00     | 0.00             | 0.00                 | 5,000,000.00     | 5,000,000.00   |
| 23030106                                                  | 05050124004900 | Renovation of Hostel Blocks                                                                            | 0.00           | 260,178,864.75 | 262,630,700.00   | 247,630,700.00   | 0.00                 | 15,000,000.00    | 2,451,835.25   |
| 23030106                                                  | 05050324000300 | Renovation f Laboratories                                                                              | 0.00           | 0.00           | 8,000,000.00     | 0.00             | 0.00                 | 8,000,000.00     | 8,000,000.00   |
| 23030121                                                  | 05050124004700 | Renovation of Admin Block                                                                              | 0.00           | 0.00           | 5,500,000.00     | 0.00             | 0.00                 | 5,500,000.00     | 5,500,000.00   |
| 23030121                                                  | 05050124005000 | Renovation of Works Block                                                                              | 0.00           | 0.00           | 4,000,000.00     | 0.00             | 0.00                 | 4,000,000.00     | 4,000,000.00   |
| 05 - Education Total                                      |                |                                                                                                        | 0.00           | 516,198,490.16 | 976,832,700.00   | (23,167,300.00)  | 0.00                 | 1,000,000,000.00 | 460,634,209.84 |
| 051702400100 - College of Health Technology Michika Total |                |                                                                                                        | 0.00           | 516,198,490.16 | 976,832,700.00   | (23,167,300.00)  | 0.00                 | 1,000,000,000.00 | 460,634,209.84 |
| 051705100100 - Post Primary Schools Mgt Board             |                |                                                                                                        |                |                |                  |                  |                      |                  |                |
| 05 - Education                                            |                |                                                                                                        |                |                |                  |                  |                      |                  |                |
| 23020101                                                  | 05010123000500 | Construction of 5No. PPSMB Zonal Offices at Yola, Ganye, Mub                                           | 0.00           | 0.00           | 10,000,000.00    | 0.00             | 0.00                 | 10,000,000.00    | 10,000,000.00  |
| 23020127                                                  | 05010123000700 | Provision of Internet Facilities at PPSMB Headquarters                                                 | 0.00           | 0.00           | 5,000,000.00     | 0.00             | 0.00                 | 5,000,000.00     | 5,000,000.00   |
| 23030121                                                  | 05010123000600 | Rehabilitation of 3No. Office blocks with 21 offices each PPSMB HQ                                     | 0.00           | 0.00           | 35,000,000.00    | 0.00             | 0.00                 | 35,000,000.00    | 35,000,000.00  |
| 05 - Education Total                                      |                |                                                                                                        | 0.00           | 0.00           | 50,000,000.00    | 0.00             | 0.00                 | 50,000,000.00    | 50,000,000.00  |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                            | Project Code   | Project Description                                                                           | Actual           | Actual            | Final Budget      | Budget Transfers    | Supplementary Budget | Original Budget   | Variance         |
|--------------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------|------------------|-------------------|-------------------|---------------------|----------------------|-------------------|------------------|
|                                                                          |                |                                                                                               | 2023             | 2024              | 2024              | 2024                | 2024                 | 2024              | 2024             |
|                                                                          |                |                                                                                               | N                | N                 | N                 | N                   | N                    | N                 | N                |
| 051705100100 - Post Primary Schools Mgt Board Total                      |                |                                                                                               | 0.00             | 0.00              | 50,000,000.00     | 0.00                | 0.00                 | 50,000,000.00     | 50,000,000.00    |
| 051706400100 - Education Resource Centre                                 |                |                                                                                               |                  |                   |                   |                     |                      |                   |                  |
| 05 - Education                                                           |                |                                                                                               |                  |                   |                   |                     |                      |                   |                  |
| 23010112                                                                 | 05010123001300 | Purchase of 10No. File Cabinets                                                               | 0.00             | 0.00              | 2,400,000.00      | 0.00                | 0.00                 | 2,400,000.00      | 2,400,000.00     |
| 23010113                                                                 | 05010123000800 | Purchase of 12No. Computer Sets                                                               | 0.00             | 0.00              | 1,800,000.00      | 0.00                | 0.00                 | 1,800,000.00      | 1,800,000.00     |
| 23010114                                                                 | 05010123001200 | Purchase of 1No.Multi-functional printer-Mx Sharp                                             | 0.00             | 0.00              | 1,200,000.00      | 0.00                | 0.00                 | 1,200,000.00      | 1,200,000.00     |
| 23010124                                                                 | 05040223000900 | Purchase of 1000No. of Junior and Senory Secondary School Registers                           | 0.00             | 0.00              | 3,600,000.00      | 0.00                | 0.00                 | 3,600,000.00      | 3,600,000.00     |
| 23010146                                                                 | 05010123000900 | Installation of Internet Facilities                                                           | 0.00             | 0.00              | 600,000.00        | 0.00                | 0.00                 | 600,000.00        | 600,000.00       |
| 23030121                                                                 | 05010123001000 | Renovation of 4No. Office Blocks at Headquarters                                              | 0.00             | 0.00              | 2,400,000.00      | 0.00                | 0.00                 | 2,400,000.00      | 2,400,000.00     |
| 23030121                                                                 | 05010123001100 | Renovation of 4No. Office Blocks at Hqtrs                                                     | 0.00             | 0.00              | 88,000,000.00     | 0.00                | 0.00                 | 88,000,000.00     | 88,000,000.00    |
| 05 - Education Total                                                     |                |                                                                                               | 0.00             | 0.00              | 100,000,000.00    | 0.00                | 0.00                 | 100,000,000.00    | 100,000,000.00   |
| 051706400100 - Education Resource Centre Total                           |                |                                                                                               | 0.00             | 0.00              | 100,000,000.00    | 0.00                | 0.00                 | 100,000,000.00    | 100,000,000.00   |
| 051700000000 - Ministry of Education and Human Capital Development Total |                |                                                                                               | 6,880,400,906.64 | 12,793,653,011.60 | 14,215,313,700.00 | (15,347,686,500.00) | 5,900,000,000.00     | 23,663,000,200.00 | 1,421,660,688.40 |
| 052100000000 - Ministry of Health and Human Services                     |                |                                                                                               |                  |                   |                   |                     |                      |                   |                  |
| 052100100100 - Ministry of Health and Human Services                     |                |                                                                                               |                  |                   |                   |                     |                      |                   |                  |
| 04 - Health                                                              |                |                                                                                               |                  |                   |                   |                     |                      |                   |                  |
| 23010122                                                                 | 04030123000104 | Purchase of Sexual and Reproductive Health tools (UNFPA)                                      | 0.00             | 0.00              | 20,000,000.00     | 0.00                | 0.00                 | 20,000,000.00     | 20,000,000.00    |
| 23010122                                                                 | 04030423000104 | Procurement of Testing Kits and other Consumables-Covid-19 Pandemic                           | 0.00             | 0.00              | 10,000,000.00     | 0.00                | 0.00                 | 10,000,000.00     | 10,000,000.00    |
| 23010122                                                                 | 04030424000104 | Purchase of HIV/AIDS/STDS Test equipments in the state                                        | 0.00             | 0.00              | 40,000,000.00     | 0.00                | 0.00                 | 40,000,000.00     | 40,000,000.00    |
| 23010122                                                                 | 04030723000204 | Purchase for Drugs for State Humanitarian Emmergency control (WHO, UNICEF, UNFPA)             | 0.00             | 0.00              | 20,000,000.00     | 0.00                | 0.00                 | 20,000,000.00     | 20,000,000.00    |
| 23010122                                                                 | 04030724000102 | Purchase of 1 No.Emergency Ambulance Services for state Statewide service                     | 0.00             | 0.00              | 13,604,260.00     | (6,395,740.00)      | 0.00                 | 20,000,000.00     | 13,604,260.00    |
| 23010122                                                                 | 04050122000102 | Purchase of equipment for Cleaning and fumigation of Specialist Hospital Yola                 | 36,474,745.00    | 0.00              | 54,000,000.00     | 0.00                | 0.00                 | 54,000,000.00     | 54,000,000.00    |
| 23010122                                                                 | 04050122000302 | Supply of Medical equipment to Hospitals                                                      | 0.00             | 0.00              | 80,000,000.00     | 0.00                | 0.00                 | 80,000,000.00     | 80,000,000.00    |
| 23010122                                                                 | 04050123000303 | Purchase of 1 No. Cancer Control Plant                                                        | 0.00             | 32,542,283.33     | 33,000,000.00     | 28,000,000.00       | 0.00                 | 5,000,000.00      | 457,716.67       |
| 23010122                                                                 | 04050123000502 | Purchase of Lab & X-ray equip. for Adamawa German Hosp.                                       | 0.00             | 0.00              | 0.00              | (105,000,000.00)    | 0.00                 | 105,000,000.00    | 0.00             |
| 23010122                                                                 | 04050123002002 | Purchase of Hospital Equipment in the State                                                   | 220,081,848.00   | 122,165,268.23    | 123,387,000.00    | 73,387,000.00       | 0.00                 | 50,000,000.00     | 1,221,731.77     |
| 23010122                                                                 | 04050123002804 | Procurement of Rapid Test Kits for HIV, Hepatitis B and syphilis                              | 0.00             | 0.00              | 0.00              | (150,000,000.00)    | 0.00                 | 150,000,000.00    | 0.00             |
| 23010122                                                                 | 04050123003902 | Basic Health Care Provision Fund-Covid-19 Pandemic                                            | 1,930,000.00     | 0.00              | 0.00              | 0.00                | 0.00                 | 0.00              | 0.00             |
| 23010122                                                                 | 04050124000102 | Purchase of City Scan and Other Specialised Medical Equipment                                 | 0.00             | 876,333,325.00    | 880,096,700.00    | (119,903,300.00)    | 0.00                 | 1,000,000,000.00  | 3,763,375.00     |
| 23010122                                                                 | 04060122000102 | Purchase of Drugs to Adamawa Referral Center                                                  | 0.00             | 0.00              | 0.00              | (50,000,000.00)     | 0.00                 | 50,000,000.00     | 0.00             |
| 23010122                                                                 | 04060122000204 | Purchase of Malaria Drugs for Control programme(WB & Global Fund)                             | 0.00             | 0.00              | 0.00              | (30,000,000.00)     | 0.00                 | 30,000,000.00     | 0.00             |
| 23010122                                                                 | 04060122000301 | Purchase of Reagents, drugs and Consumables to 21 LGAs                                        | 1,930,000.00     | 0.00              | 0.00              | (10,000,000.00)     | 0.00                 | 10,000,000.00     | 0.00             |
| 23010122                                                                 | 04060122000401 | Purchase of Drugs for Basic Health Care Centers in the State                                  | 0.00             | 17,523,090.66     | 18,000,000.00     | (42,000,000.00)     | 0.00                 | 60,000,000.00     | 476,909.34       |
| 23010122                                                                 | 04060123000104 | Purchase of Drugs for Control of Mental and substance use disorders                           | 0.00             | 0.00              | 0.00              | (10,000,000.00)     | 0.00                 | 10,000,000.00     | 0.00             |
| 23010122                                                                 | 04060123000204 | Provision of poison & Drugs Information Services                                              | 0.00             | 0.00              | 0.00              | (5,000,000.00)      | 0.00                 | 5,000,000.00      | 0.00             |
| 23010122                                                                 | 04060123000304 | Povision of drugs for Medical Out Reach Service in the State (WHO)                            | 0.00             | 0.00              | 0.00              | (20,000,000.00)     | 0.00                 | 20,000,000.00     | 0.00             |
| 23010122                                                                 | 04060123000404 | Purchase of Drugs for Safe Motherhood Free treatment to Women & Children (EU-UNICEF)          | 0.00             | 0.00              | 0.00              | (20,000,000.00)     | 0.00                 | 20,000,000.00     | 0.00             |
| 23010122                                                                 | 04060123000504 | Purchase of Drugs for Victim Support Fund - VSF (Referral System)                             | 0.00             | 0.00              | 0.00              | (5,000,000.00)      | 0.00                 | 5,000,000.00      | 0.00             |
| 23010122                                                                 | 04060123000604 | Purchase of drugs for Maternal and Child Health Center at Garta Hong LGA                      | 0.00             | 0.00              | 0.00              | (10,000,000.00)     | 0.00                 | 10,000,000.00     | 0.00             |
| 23010122                                                                 | 04060123000904 | Purchase of drugs for Tropical Disease Control Programme in the State                         | 0.00             | 0.00              | 0.00              | (5,000,000.00)      | 0.00                 | 5,000,000.00      | 0.00             |
| 23010122                                                                 | 04060123001004 | Purchase of drugs for Tuberculosis and Leprosy Control Programme (WHO)                        | 0.00             | 2,350,332.24      | 3,000,000.00      | (7,000,000.00)      | 0.00                 | 10,000,000.00     | 649,667.76       |
| 23010122                                                                 | 04060223000104 | Purchase of Immunization Drugs in the ststae -WHO                                             | 0.00             | 0.00              | 0.00              | (30,000,000.00)     | 0.00                 | 30,000,000.00     | 0.00             |
| 23010122                                                                 | 04060223000204 | Purchase of Routine Immuni./Polio Eradication drugs                                           | 0.00             | 0.00              | 0.00              | (5,000,000.00)      | 0.00                 | 5,000,000.00      | 0.00             |
| 23010122                                                                 | 04060223000304 | Provisin of Drug Mectizan for the Control of River Blindness                                  | 0.00             | 0.00              | 0.00              | (5,000,000.00)      | 0.00                 | 5,000,000.00      | 0.00             |
| 23010129                                                                 | 04030223000104 | purchase of Banners and Bill boards sanitization for Mother and Child Week Outreach EU-UNICEF | 0.00             | 0.00              | 30,000,000.00     | 0.00                | 0.00                 | 30,000,000.00     | 30,000,000.00    |
| 23020102                                                                 | 04050122000402 | Construction of Cottage Hospital Dumne with Staff Quarters & Equipment                        | 30,198,597.00    | 46,227,251.82     | 100,000,000.00    | 0.00                | 0.00                 | 100,000,000.00    | 53,772,748.18    |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code | Project Code   | Project Description                                                                                                               | Actual<br>2023 | Actual<br>2024 | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|---------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|               |                |                                                                                                                                   | N              | N              | N                    | N                        | N                               | N                       | N                |
| 23020102      | 04050122000502 | construction of residential block of flats (1) each in new cottage hospitals at Guyuk, Shelleng, Girei, Gombi, Gulak, and Michika | 288,095,614.00 | 29,647,504.48  | 100,000,000.00       | (100,000,000.00)         | 0.00                            | 200,000,000.00          | 70,352,495.52    |
| 23020106      | 04020223000300 | Covid-19 Pandemic Establishment/Completion of 4 No.Cottage Hospitals in Lamurde, Gombi, Girei and Shelleng                        | 407,589,264.00 | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23020106      | 04050122000202 | Construction and Equipping of General Hospital mayobelwa including Staff quaters-Covid-19 Pandemic                                | 0.00           | 437,948,583.88 | 440,100,000.00       | (209,900,000.00)         | 0.00                            | 650,000,000.00          | 2,151,416.12     |
| 23020106      | 04050122000602 | construction of one new cottage hospital                                                                                          | 0.00           | 0.00           | 0.00                 | (130,000,000.00)         | 0.00                            | 130,000,000.00          | 0.00             |
| 23020106      | 04050122000702 | Provision of Health facilities for Mother and Child during and after birth in the Hospital                                        | 0.00           | 0.00           | 0.00                 | (150,000,000.00)         | 0.00                            | 150,000,000.00          | 0.00             |
| 23020106      | 04050122001702 | Completion of 4 No.Cottage Hospitals in Lamurde, Gombi, Girei and Shelleng                                                        | 0.00           | 114,174,144.03 | 150,000,000.00       | 0.00                     | 0.00                            | 150,000,000.00          | 35,825,855.97    |
| 23020106      | 04050123000402 | Provision for Blood Transfusion Bank in all Hospitals                                                                             | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020106      | 04050123000602 | Construction of Cott. Hospital Jada Inclu staff quarters                                                                          | 0.00           | 0.00           | 0.00                 | (80,000,000.00)          | 0.00                            | 80,000,000.00           | 0.00             |
| 23020106      | 04050123000702 | Construction and Upgrading at Toungo Cottage Hospital                                                                             | 0.00           | 0.00           | 0.00                 | (60,000,000.00)          | 0.00                            | 60,000,000.00           | 0.00             |
| 23020106      | 04050123000802 | provision of Health facilities for Control of Non communicable Diseases                                                           | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020106      | 04050123000902 | Contruction and Equiping of Sexual Assault Referral Centre (H                                                                     | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23020106      | 04050123001104 | Establishment public Health laboratory-Covid-19 Pandemic                                                                          | 0.00           | 0.00           | 0.00                 | (100,000,000.00)         | 0.00                            | 100,000,000.00          | 0.00             |
| 23020106      | 04050123001302 | Construction of cottage hospital in Demsa                                                                                         | 63,229,500.00  | 199,563,384.68 | 200,559,100.00       | 100,559,100.00           | 0.00                            | 100,000,000.00          | 995,715.32       |
| 23020106      | 04050123001402 | Construction and equipng of 1No Dialysis Center, Yola Specialist-Covid-19 Pandemic                                                | 0.00           | 0.00           | 0.00                 | (92,000,000.00)          | 0.00                            | 92,000,000.00           | 0.00             |
| 23020106      | 04050123001502 | contruction of new cottage hospital Maiha                                                                                         | 0.00           | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020106      | 04050123002402 | contruction of two(2) new cottage hospitals                                                                                       | 173,509,943.00 | 0.00           | 0.00                 | (200,000,000.00)         | 0.00                            | 200,000,000.00          | 0.00             |
| 23020106      | 04050123002501 | construction of one new Clinic in Fintiri quarters Malkohi                                                                        | 0.00           | 6,396,166.66   | 7,900,000.00         | (142,100,000.00)         | 0.00                            | 150,000,000.00          | 1,503,833.34     |
| 23020106      | 04050123002601 | Construction of New Government House Clinic                                                                                       | 0.00           | 42,083,053.98  | 43,000,000.00        | (957,000,000.00)         | 0.00                            | 1,000,000,000.00        | 916,946.02       |
| 23020106      | 04050123004002 | Mother and Child Hospital                                                                                                         | 253,301,484.00 | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23020106      | 04060123001102 | Establishment of Drug Compounding Unit in 12 Hospitals                                                                            | 0.00           | 0.00           | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23030105      | 04020223000400 | Rehabilitation of Structures at General Hospital Ganye-Covid-19 Pandemic                                                          | 2,836,146.00   | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23030105      | 04020223000500 | Rehabilitation & Upgrading of Gulak C/Hosp.to Gen. Hospital-Covid-19 Pandemic                                                     | 33,807,357.00  | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23030105      | 04020223000600 | Rehab. of Structure of Gen. Hspital Mubi-Covid-19 Pandemic                                                                        | 12,831,803.00  | 0.00           | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23030105      | 04050122001002 | Rehab/Renovation of Cottage Hospital with Staff Quarters in Guyuk LGA                                                             | 0.00           | 0.00           | 20,000,000.00        | 0.00                     | 0.00                            | 20,000,000.00           | 20,000,000.00    |
| 23030105      | 04050122001102 | Rehabilitation of Structures of General Hospital Numan                                                                            | 0.00           | 14,055,233.81  | 30,000,000.00        | 0.00                     | 0.00                            | 30,000,000.00           | 15,944,766.19    |
| 23030105      | 04050122001202 | Rehabilitation of Structures at General Hospital Ganye-                                                                           | 0.00           | 0.00           | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | 50,000,000.00    |
| 23030105      | 04050122001302 | Rehabilitation & Upgrading of Gulak C/Hosp.to Gen. Hospital                                                                       | 0.00           | 10,967,817.06  | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | 39,032,182.94    |
| 23030105      | 04050122001402 | Rehabilitationof General Hspital Mubi                                                                                             | 0.00           | 20,299,080.70  | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | 29,700,919.30    |
| 23030105      | 04050122001502 | Rehabilitation of Song Cottage Hospital                                                                                           | 0.00           | 21,545,349.14  | 50,000,000.00        | 0.00                     | 0.00                            | 50,000,000.00           | 28,454,650.86    |
| 23030105      | 04050122001602 | Rehabilitation of Fufore Cottage Hospital                                                                                         | 33,817,918.00  | 0.00           | 50,000,000.00        | (50,000,000.00)          | 0.00                            | 100,000,000.00          | 50,000,000.00    |
| 23030105      | 04050123001004 | Rehabilitation of Building Facilities at AEDP-Covid-19 Pandemic                                                                   | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030105      | 04050123001202 | Renovation at Michika Gen Hosp                                                                                                    | 0.00           | 0.00           | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23030105      | 04050123001704 | Renov. of Warehouse at Medical Stores Kofare                                                                                      | 0.00           | 8,349,000.00   | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 1,651,000.00     |
| 23030105      | 04050123001804 | Rehab of structures at Traditional Medicine Board                                                                                 | 3,088,800.00   | 18,773,450.00  | 19,000,000.00        | 9,000,000.00             | 0.00                            | 10,000,000.00           | 226,550.00       |
| 23030105      | 04050123001902 | Rehabilitation of Structures of Gen. Hospital Garkida-Covid-19 Pandemic                                                           | 0.00           | 0.00           | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23030105      | 04060123000704 | Renovation of Warehouses at Medical Store-Kofare                                                                                  | 0.00           | 15,358,083.33  | 16,000,000.00        | (4,000,000.00)           | 0.00                            | 20,000,000.00           | 641,916.67       |
| 23030105      | 04060124000104 | Upgrad of AEDP to State Drugs Distribution Centre/Recaptation to supply                                                           | 0.00           | 64,058,550.00  | 65,000,000.00        | (135,000,000.00)         | 0.00                            | 200,000,000.00          | 941,450.00       |
| 23030121      | 04050123002202 | Rehabilitation of structures at Borrong Cottage Hospital                                                                          | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23030121      | 04050123002304 | Renovation of Hospital Services Management Board                                                                                  | 0.00           | 0.00           | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 23050101      | 04010123000104 | Consultancy Payment for capital projects in the State                                                                             | 0.00           | 322,564,719.39 | 324,990,400.00       | 174,990,400.00           | 0.00                            | 150,000,000.00          | 2,425,680.61     |
| 23050101      | 04010123000204 | Consultancy payment for State Health Council in the State                                                                         | 0.00           | 0.00           | 30,000,000.00        | 0.00                     | 0.00                            | 30,000,000.00           | 30,000,000.00    |
| 23050101      | 04010123000304 | Consultancy payment for State Logistics management coordinating unit                                                              | 0.00           | 0.00           | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | 5,000,000.00     |
| 23050101      | 04010123000404 | Consultancy payment for Partners coordination on health related issues                                                            | 0.00           | 0.00           | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 10,000,000.00    |
| 23050101      | 04010123000504 | Consultancy payment for Community mobilization of health workers                                                                  | 0.00           | 0.00           | 5,000,000.00         | 0.00                     | 0.00                            | 5,000,000.00            | 5,000,000.00     |
| 23050101      | 04030723000304 | State Emergency Preparedness and Control Outbreak-Covid-19 Pandemic                                                               | 0.00           | 0.00           | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 10,000,000.00    |
| 23050101      | 04060123000804 | Establishment of Herbal Farms                                                                                                     | 4,800,000.00   | 29,865,500.00  | 30,000,000.00        | 29,000,000.00            | 0.00                            | 1,000,000.00            | 134,500.00       |
| 23050101      | 04070223000102 | Conduct survey for Maternal and Perinatal death surveillance and response                                                         | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23050101      | 04070223000204 | Conduct survey of for HMIS- Collec. Analysis and Dissemination of Data                                                            | 0.00           | 0.00           | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23050101      | 04070223000304 | Conduct survey for the Varification of medical/pharmacist students on Training in Various Universities                            | 0.00           | 0.00           | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                                  | Project Code   | Project Description                                                                                             | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|--------------------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                |                |                                                                                                                 | <b>₦</b>         | <b>₦</b>         | <b>₦</b>             | <b>₦</b>                 | <b>₦</b>                        | <b>₦</b>                | <b>₦</b>         |
| 23050101                                                                       | 04070223000404 | Organise research activities in collab with Research Institute                                                  | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23050102                                                                       | 04050123002704 | Digitalization of Health Facilities in Adamawa State                                                            | 0.00             | 0.00             | 0.00                 | (150,000,000.00)         | 0.00                            | 150,000,000.00          | 0.00             |
| 23050103                                                                       | 04010122000104 | Cosutancy for Design and project supervision                                                                    | 0.00             | 90,122,785.77    | 100,000,000.00       | 0.00                     | 0.00                            | 100,000,000.00          | 9,877,214.23     |
| 23050103                                                                       | 04050123001604 | maintainance and monitoring of sola energy equipment in 7 (seven) health care facility and health tech. Michika | 0.00             | 258,997,525.16   | 261,587,600.00       | 211,587,600.00           | 0.00                            | 50,000,000.00           | 2,590,074.84     |
| 23050104                                                                       | 04030223000204 | Maternal and Child health Week (Bi-annual MNCHW)                                                                | 0.00             | 0.00             | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 10,000,000.00    |
| 23050108                                                                       | 04040323000104 | Training of front line Health personnel-Covid-19 Pandemic                                                       | 10,000,000.00    | 0.00             | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 10,000,000.00    |
| 23050109                                                                       | 04030623000104 | Provision for Purchase of Nutritional food items for the treatment of Malnutrition                              | 0.00             | 0.00             | 10,000,000.00        | 0.00                     | 0.00                            | 10,000,000.00           | 10,000,000.00    |
| 23050109                                                                       | 04050123002104 | Provision for Purchase of Food Safety net Programme for PLWD                                                    | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 04 - Health Total                                                              |                |                                                                                                                 | 1,577,523,019.00 | 2,801,911,483.35 | 3,583,225,060.00     | (2,804,774,940.00)       | 0.00                            | 6,388,000,000.00        | 781,313,576.65   |
| 052100100100 - Ministry of Health and Human Services Total                     |                |                                                                                                                 | 1,577,523,019.00 | 2,801,911,483.35 | 3,583,225,060.00     | (2,804,774,940.00)       | 0.00                            | 6,388,000,000.00        | 781,313,576.65   |
| 052100200100 - Adamawa State Contributory Health Management Agency             |                |                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 04 - Health                                                                    |                |                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 23020101                                                                       | 04010123000604 | Construction of Conference Hall and additional 4 offices at ASCHMA                                              | 0.00             | 0.00             | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23050101                                                                       | 04090223000104 | Design and Deployment of ICT Solution/Platform for ASCHMA                                                       | 0.00             | 0.00             | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 04 - Health Total                                                              |                |                                                                                                                 | 0.00             | 0.00             | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 052100200100 - Adamawa State Contributory Health Management Agency Total       |                |                                                                                                                 | 0.00             | 0.00             | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 052100300100 - Primary Health Care Development Agency                          |                |                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 04 - Health                                                                    |                |                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 23010122                                                                       | 04060123001201 | Purchase of free Drugs for maternal and Child health Services- Free Healthcare programme                        | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010122                                                                       | 04060124000201 | Purchase of drugs for HIV/AIDs Victims - EU/UNICEF Accelerated Programme                                        | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23010122                                                                       | 04060223000401 | Purchase of anti- Cholera and Measule drugs for control of outbreak diseases                                    | 0.00             | 0.00             | 0.00                 | (11,550,000.00)          | 0.00                            | 11,550,000.00           | 0.00             |
| 23010122                                                                       | 04060223000501 | Provision of ITN Drugs & Envi. Control to Control Malaria                                                       | 0.00             | 0.00             | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020106                                                                       | 04050124000201 | Construction of Primary Health Care at Sugu Ganye LGA                                                           | 0.00             | 0.00             | 0.00                 | (21,060,000.00)          | 0.00                            | 21,060,000.00           | 0.00             |
| 23020106                                                                       | 04050124000301 | Fencing/ Construction of Primary Health Care Staff Quarters in Gurumpawo at Ganye LGA                           | 0.00             | 0.00             | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 23020106                                                                       | 04050124000401 | Construction of Primary Health Center Gangzamanu Toungo LGA                                                     | 0.00             | 0.00             | 0.00                 | (103,000,000.00)         | 0.00                            | 103,000,000.00          | 0.00             |
| 23020106                                                                       | 04050124000501 | Construction of Primary Health Center Jada LGA                                                                  | 0.00             | 0.00             | 0.00                 | (103,000,000.00)         | 0.00                            | 103,000,000.00          | 0.00             |
| 23050101                                                                       | 04030724000201 | State Emergency Preparedness and Control Outbreaks and Diseases                                                 | 2,220,000.00     | 65,000,000.00    | 65,010,000.00        | 63,010,000.00            | 0.00                            | 2,000,000.00            | 10,000.00        |
| 23050101                                                                       | 04100123000101 | Consultancy payment for State Immunization Plus Days (SIPDS)                                                    | 0.00             | 0.00             | 0.00                 | (53,000,000.00)          | 0.00                            | 53,000,000.00           | 0.00             |
| 23050103                                                                       | 04030623000105 | Nutrition and Rehabilitation                                                                                    | 2,292,580.00     | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23050104                                                                       | 04100123000201 | MNCHW Week Campaign                                                                                             | 0.00             | 5,847,000.00     | 6,545,500.00         | (454,500.00)             | 0.00                            | 7,000,000.00            | 698,500.00       |
| 23050109                                                                       | 04060123001301 | Purchase of Nutritional Drugs and food items in the state                                                       | 0.00             | 0.00             | 0.00                 | (51,450,100.00)          | 0.00                            | 51,450,100.00           | 0.00             |
| 04 - Health Total                                                              |                |                                                                                                                 | 4,512,580.00     | 70,847,000.00    | 71,555,500.00        | (400,504,600.00)         | 0.00                            | 472,060,100.00          | 708,500.00       |
| 052100300100 - Primary Health Care Development Agency Total                    |                |                                                                                                                 | 4,512,580.00     | 70,847,000.00    | 71,555,500.00        | (400,504,600.00)         | 0.00                            | 472,060,100.00          | 708,500.00       |
| 052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA)       |                |                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 04 - Health                                                                    |                |                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 23010122                                                                       | 04050123002904 | Procurement of test kits                                                                                        | 0.00             | 0.00             | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23010122                                                                       | 04050123003004 | Purchase of Reagents                                                                                            | 0.00             | 0.00             | 0.00                 | (30,000,000.00)          | 0.00                            | 30,000,000.00           | 0.00             |
| 23010122                                                                       | 04050123003204 | Purchase of HIV / other infection Protective Equipment                                                          | 0.00             | 0.00             | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23050101                                                                       | 04050123003304 | Consultancy payment for Support & strengthen ward base FBOS/CBOS for onership of HI                             | 0.00             | 0.00             | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 04 - Health Total                                                              |                |                                                                                                                 | 0.00             | 0.00             | 0.00                 | (85,000,000.00)          | 0.00                            | 85,000,000.00           | 0.00             |
| 052103300100 - Adamawa State Action for the Control of HIV/AIDS (ADSACA) Total |                |                                                                                                                 | 0.00             | 0.00             | 0.00                 | (85,000,000.00)          | 0.00                            | 85,000,000.00           | 0.00             |
| 052111400100 - Adamawa State Specialist Hospital Yola                          |                |                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 04 - Health                                                                    |                |                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

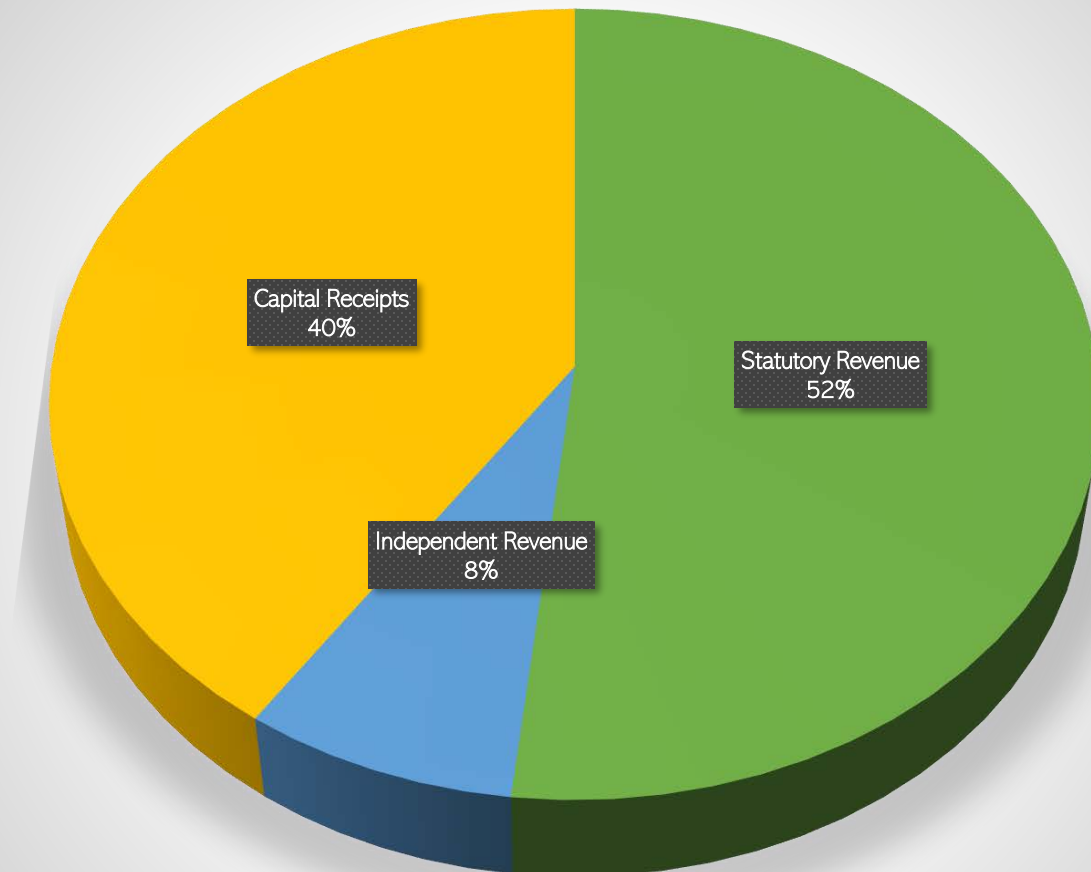
| Economic Code                                                                             | Project Code   | Project Description                                                                                                             | Actual<br>2023   | Actual<br>2024   | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                           |                |                                                                                                                                 | N                | N                | N                    | N                        | N                               | N                       | N                |
| 23010113                                                                                  | 04050124000602 | Procurement of laparos copic equipment                                                                                          | 0.00             | 0.00             | 0.00                 | (3,000,000.00)           | 0.00                            | 3,000,000.00            | 0.00             |
| 23010122                                                                                  | 04050123003602 | Procurement of MRI Machine                                                                                                      | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23010122                                                                                  | 04050123003702 | procurement of invasive surgery unit equipment                                                                                  | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23010122                                                                                  | 04050124000902 | Procurement of laparos copic surgery equipments                                                                                 | 0.00             | 0.00             | 0.00                 | (3,000,000.00)           | 0.00                            | 3,000,000.00            | 0.00             |
| 23010122                                                                                  | 04050124001302 | Purchase and Procurement Matuary fridges at Specialist hospital Yola                                                            | 0.00             | 0.00             | 0.00                 | (2,500,000.00)           | 0.00                            | 2,500,000.00            | 0.00             |
| 23010141                                                                                  | 04050124001102 | Purchase of solar power KV 500 KWTs                                                                                             | 0.00             | 0.00             | 0.00                 | (1,500,000.00)           | 0.00                            | 1,500,000.00            | 0.00             |
| 23020101                                                                                  | 04050124000802 | Construction of kidney centre and procurement of equipment                                                                      | 0.00             | 0.00             | 0.00                 | (2,500,000.00)           | 0.00                            | 2,500,000.00            | 0.00             |
| 23020101                                                                                  | 04050124001002 | Construction of Accident & emergency centre at specialist hospital yola                                                         | 0.00             | 0.00             | 0.00                 | (4,500,000.00)           | 0.00                            | 4,500,000.00            | 0.00             |
| 23020102                                                                                  | 04050124000702 | Construction of 3 Blocks of 3 bedroom for doctors at specialist hospital, yola                                                  | 0.00             | 0.00             | 0.00                 | (5,000,000.00)           | 0.00                            | 5,000,000.00            | 0.00             |
| 23020103                                                                                  | 04050123003802 | Installation of solar Panels                                                                                                    | 0.00             | 0.00             | 0.00                 | (7,000,000.00)           | 0.00                            | 7,000,000.00            | 0.00             |
| 23020106                                                                                  | 04050123003502 | Construction of Dialysis Unit                                                                                                   | 0.00             | 0.00             | 0.00                 | (10,000,000.00)          | 0.00                            | 10,000,000.00           | 0.00             |
| 23040101                                                                                  | 04050124001202 | Landscaping of 16,000 Sq metres of land                                                                                         | 0.00             | 0.00             | 0.00                 | (1,000,000.00)           | 0.00                            | 1,000,000.00            | 0.00             |
| 04 - Health Total                                                                         |                |                                                                                                                                 | 0.00             | 0.00             | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 052111400100 - Adamawa State Specialist Hospital Yola Total                               |                |                                                                                                                                 | 0.00             | 0.00             | 0.00                 | (50,000,000.00)          | 0.00                            | 50,000,000.00           | 0.00             |
| 052100000000 - Ministry of Health and Human Services Total                                |                |                                                                                                                                 | 1,582,035,599.00 | 2,872,758,483.35 | 3,654,780,560.00     | (3,390,279,540.00)       | 0.00                            | 7,045,060,100.00        | 782,022,076.65   |
| 053500000000 - Ministry of Environment and Natural Resources Development                  |                |                                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 053500100100 - Ministry of Environment and Natural Resources Development                  |                |                                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 09 - Environmental Improvement                                                            |                |                                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 23030105                                                                                  | 09100123000300 | Renovation and Equipment of Multi-Purpose Laboratory                                                                            | 0.00             | 180,937,062.50   | 196,601,200.00       | 150,000,000.00           | 0.00                            | 46,601,200.00           | 15,664,137.50    |
| 23040101                                                                                  | 09100123000800 | Production of 2m Tree Seedling in Amenity and Forest Nurseries                                                                  | 0.00             | 9,915,000.00     | 10,014,200.00        | (32,440,700.00)          | 0.00                            | 42,454,900.00           | 99,200.00        |
| 23040102                                                                                  | 09100123002300 | Environmental Protection Agency                                                                                                 | 78,698,000.00    | 0.00             | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 23050101                                                                                  | 09100123000600 | Upgrading of Tree Seeding Nurseries in 10NO. Locations                                                                          | 0.00             | 0.00             | 0.00                 | (3,433,000.00)           | 0.00                            | 3,433,000.00            | 0.00             |
| 23050101                                                                                  | 09100123000900 | Construction, Acquisition and Purchase of Animal and Feeds                                                                      | 0.00             | 21,532,000.00    | 21,747,400.00        | 6,837,400.00             | 0.00                            | 14,910,000.00           | 215,400.00       |
| 09 - Environmental Improvement Total                                                      |                |                                                                                                                                 | 78,698,000.00    | 212,384,062.50   | 228,362,800.00       | 120,963,700.00           | 0.00                            | 107,399,100.00          | 15,978,737.50    |
| 053500100100 - Ministry of Environment and Natural Resources Development Total            |                |                                                                                                                                 | 78,698,000.00    | 212,384,062.50   | 228,362,800.00       | 120,963,700.00           | 0.00                            | 107,399,100.00          | 15,978,737.50    |
| 053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects           |                |                                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 09 - Environmental Improvement                                                            |                |                                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 23010101                                                                                  | 09100124000300 | Provision of Sanitary Land Fill                                                                                                 | 0.00             | 0.00             | 0.00                 | (10,040,000.00)          | 0.00                            | 10,040,000.00           | 0.00             |
| 23010127                                                                                  | 09100124000500 | Purchase of Chemical for Fumigation of Public Places at Yola North LGA                                                          | 0.00             | 71,219.25        | 72,000.00            | (33,486,000.00)          | 0.00                            | 33,558,000.00           | 780.75           |
| 23010127                                                                                  | 09100124000700 | Purchase of fumigation chemicals for Pest and Vector Control in the State                                                       | 0.00             | 8,370,000.00     | 8,453,700.00         | (28,131,300.00)          | 0.00                            | 36,585,000.00           | 83,700.00        |
| 23020101                                                                                  | 09100124000200 | Establishment of Standard Environmental Quality Control, Research and Development Laboratory at Yola North LGA                  | 0.00             | 0.00             | 0.00                 | (55,338,900.00)          | 0.00                            | 55,338,900.00           | 0.00             |
| 23020113                                                                                  | 09100124000600 | Establishment of Forest Nurseries as Research Centres in Seven Zones                                                            | 0.00             | 0.00             | 0.00                 | (33,109,000.00)          | 0.00                            | 33,109,000.00           | 0.00             |
| 23020127                                                                                  | 09100124000800 | Establishment of Refuse Collection Centres and Public Convenience in the State                                                  | 0.00             | 0.00             | 0.00                 | (101,340,000.00)         | 0.00                            | 101,340,000.00          | 0.00             |
| 23040105                                                                                  | 09100124000400 | Provision of Sanitary Medical Waste Treatment Facilities                                                                        | 0.00             | 0.00             | 0.00                 | (92,325,000.00)          | 0.00                            | 92,325,000.00           | 0.00             |
| 23050108                                                                                  | 09100124000100 | Capacity Building on Environmental Education and Awareness                                                                      | 0.00             | 0.00             | 0.00                 | (37,704,200.00)          | 0.00                            | 37,704,200.00           | 0.00             |
| 09 - Environmental Improvement Total                                                      |                |                                                                                                                                 | 0.00             | 8,441,219.25     | 8,525,700.00         | (391,474,400.00)         | 0.00                            | 400,000,100.00          | 84,480.75        |
| 053500200100 - Adamawa State Environmental Protection Agency (ADSEPA)- Projects Total     |                |                                                                                                                                 | 0.00             | 8,441,219.25     | 8,525,700.00         | (391,474,400.00)         | 0.00                            | 400,000,100.00          | 84,480.75        |
| 053500000000 - Ministry of Environment and Natural Resources Development Total            |                |                                                                                                                                 | 78,698,000.00    | 220,825,281.75   | 236,888,500.00       | (270,510,700.00)         | 0.00                            | 507,399,200.00          | 16,063,218.25    |
| 054400000000 - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser               |                |                                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 054400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services |                |                                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 02 - Societal Re-orientation                                                              |                |                                                                                                                                 |                  |                  |                      |                          |                                 |                         |                  |
| 23010112                                                                                  | 02100123000800 | Procurement of Office Furniture/Equipment                                                                                       | 21,416,000.00    | 0.00             | 0.00                 | (15,000,000.00)          | 0.00                            | 15,000,000.00           | 0.00             |
| 23020105                                                                                  | 02100123000100 | Drilling of 50No.Hand Pump Borholes                                                                                             | 0.00             | 0.00             | 0.00                 | (33,000,000.00)          | 0.00                            | 33,000,000.00           | 0.00             |
| 23020118                                                                                  | 02100123000300 | Purchase of Bill Boards to Sensitized the youth on reduction of the High rate of Drug Abuse Among the Communities in the State. | 0.00             | 0.00             | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |

## SCHEDULE OF DETAIL CAPITAL EXPENDITURE

| Economic Code                                                                                   | Project Code   | Project Description                                                                                                                                                         | Actual<br>2023    | Actual<br>2024     | Final Budget<br>2024 | Budget Transfers<br>2024 | Supplementary<br>Budget<br>2024 | Original Budget<br>2024 | Variance<br>2024 |
|-------------------------------------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|----------------------|--------------------------|---------------------------------|-------------------------|------------------|
|                                                                                                 |                |                                                                                                                                                                             | <b>N</b>          | <b>N</b>           | <b>N</b>             | <b>N</b>                 | <b>N</b>                        | <b>N</b>                | <b>N</b>         |
| 23020118                                                                                        | 02100123001000 | Purchase of Bill Board for sensization of Disengagement, Disassociation, Reintegration and reconciliation preventing violent extremism                                      | 0.00              | 0.00               | 0.00                 | (83,000,000.00)          | 0.00                            | 83,000,000.00           | 0.00             |
| 23020122                                                                                        | 02100123000700 | Integrating and developing the border communities                                                                                                                           | 0.00              | 0.00               | 0.00                 | (25,000,000.00)          | 0.00                            | 25,000,000.00           | 0.00             |
| 23020127                                                                                        | 02100124000200 | Construction of security out-post at Labondo IDPs settlement Girei, Malkohi, Yola South and Alema Camp Konan Yaji Gombi                                                     | 0.00              | 0.00               | 0.00                 | (18,000,000.00)          | 0.00                            | 18,000,000.00           | 0.00             |
| 23030141                                                                                        | 02100124000300 | Renovation of multi-purpose centre at Malkohi Yola South                                                                                                                    | 0.00              | 0.00               | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23050102                                                                                        | 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 | 0.00              | 0.00               | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 23050103                                                                                        | 02100123000500 | Humanitarian coordination (quarterly coordination meeting with relevant fed govt MDAs,line State MDA,NGO (local and international)                                          | 0.00              | 477,000,000.00     | 643,125,850.00       | 623,125,850.00           | 0.00                            | 20,000,000.00           | 166,125,850.00   |
| 23050108                                                                                        | 02100123000600 | Staff Capacity Development                                                                                                                                                  | 2,995,864.00      | 0.00               | 0.00                 | 0.00                     | 0.00                            | 0.00                    | 0.00             |
| 02 - Societal Re-orientation Total                                                              |                |                                                                                                                                                                             | 24,411,864.00     | 477,000,000.00     | 643,125,850.00       | 384,125,850.00           | 0.00                            | 259,000,000.00          | 166,125,850.00   |
| 054400100100 - Min of Reconstruction, Rehabilitation, Reintegration Humanitarian Services Total |                |                                                                                                                                                                             | 24,411,864.00     | 477,000,000.00     | 643,125,850.00       | 384,125,850.00           | 0.00                            | 259,000,000.00          | 166,125,850.00   |
| 054400000000 - Min of Reconstruction, Rehab, Reintegration Humanitarian Ser Total               |                |                                                                                                                                                                             | 24,411,864.00     | 477,000,000.00     | 643,125,850.00       | 384,125,850.00           | 0.00                            | 259,000,000.00          | 166,125,850.00   |
| 055100000000 - Ministry for Local Government Affairs                                            |                |                                                                                                                                                                             |                   |                    |                      |                          |                                 |                         |                  |
| 055100100100 - Ministry for Local Government Affairs                                            |                |                                                                                                                                                                             |                   |                    |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                                                        |                |                                                                                                                                                                             |                   |                    |                      |                          |                                 |                         |                  |
| 23020101                                                                                        | 13100123020800 | Construction of 1 block of office for Skill prioritization at NFE Centres-(ECR)                                                                                             | 0.00              | 0.00               | 0.00                 | (600,000.00)             | 0.00                            | 600,000.00              | 0.00             |
| 23020101                                                                                        | 13100123020900 | Construction of local govt zonal offices at Ganye,Numan etc                                                                                                                 | 0.00              | 0.00               | 0.00                 | (2,000,000.00)           | 0.00                            | 2,000,000.00            | 0.00             |
| 23020101                                                                                        | 13100123021000 | Construction of Zonal Local Government Inspectorate Offices                                                                                                                 | 0.00              | 0.00               | 0.00                 | (17,000,000.00)          | 0.00                            | 17,000,000.00           | 0.00             |
| 23020101                                                                                        | 13100124008400 | Construction of 1 block of office for Increasing the Number and quality of NFLCs (ECR)                                                                                      | 0.00              | 0.00               | 0.00                 | (400,000.00)             | 0.00                            | 400,000.00              | 0.00             |
| 13 - Reform of Government and Governance Total                                                  |                |                                                                                                                                                                             | 0.00              | 0.00               | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 055100100100 - Ministry for Local Government Affairs Total                                      |                |                                                                                                                                                                             | 0.00              | 0.00               | 0.00                 | (20,000,000.00)          | 0.00                            | 20,000,000.00           | 0.00             |
| 055100500100 - Local Government Staff Pension Board                                             |                |                                                                                                                                                                             |                   |                    |                      |                          |                                 |                         |                  |
| 13 - Reform of Government and Governance                                                        |                |                                                                                                                                                                             |                   |                    |                      |                          |                                 |                         |                  |
| 23030121                                                                                        | 13100123021100 | Renovation of block of office building at the Board                                                                                                                         | 0.00              | 0.00               | 0.00                 | (24,269,000.00)          | 0.00                            | 24,269,000.00           | 0.00             |
| 13 - Reform of Government and Governance Total                                                  |                |                                                                                                                                                                             | 0.00              | 0.00               | 0.00                 | (24,269,000.00)          | 0.00                            | 24,269,000.00           | 0.00             |
| 055100500100 - Local Government Staff Pension Board Total                                       |                |                                                                                                                                                                             | 0.00              | 0.00               | 0.00                 | (24,269,000.00)          | 0.00                            | 24,269,000.00           | 0.00             |
| 055100000000 - Ministry for Local Government Affairs Total                                      |                |                                                                                                                                                                             | 0.00              | 0.00               | 0.00                 | (44,269,000.00)          | 0.00                            | 44,269,000.00           | 0.00             |
| 05 - Social Sector Total                                                                        |                |                                                                                                                                                                             | 8,607,286,848.64  | 20,572,740,760.75  | 22,965,764,410.00    | (23,054,055,490.00)      | 9,500,000,000.00                | 36,519,819,900.00       | 2,393,023,649.25 |
| Grand Total                                                                                     |                |                                                                                                                                                                             | 50,821,726,986.74 | 119,602,272,479.55 | 125,419,510,380.00   | (44,351,189,400.00)      | 55,256,595,280.00               | 114,514,104,500.00      | 5,817,237,900.45 |

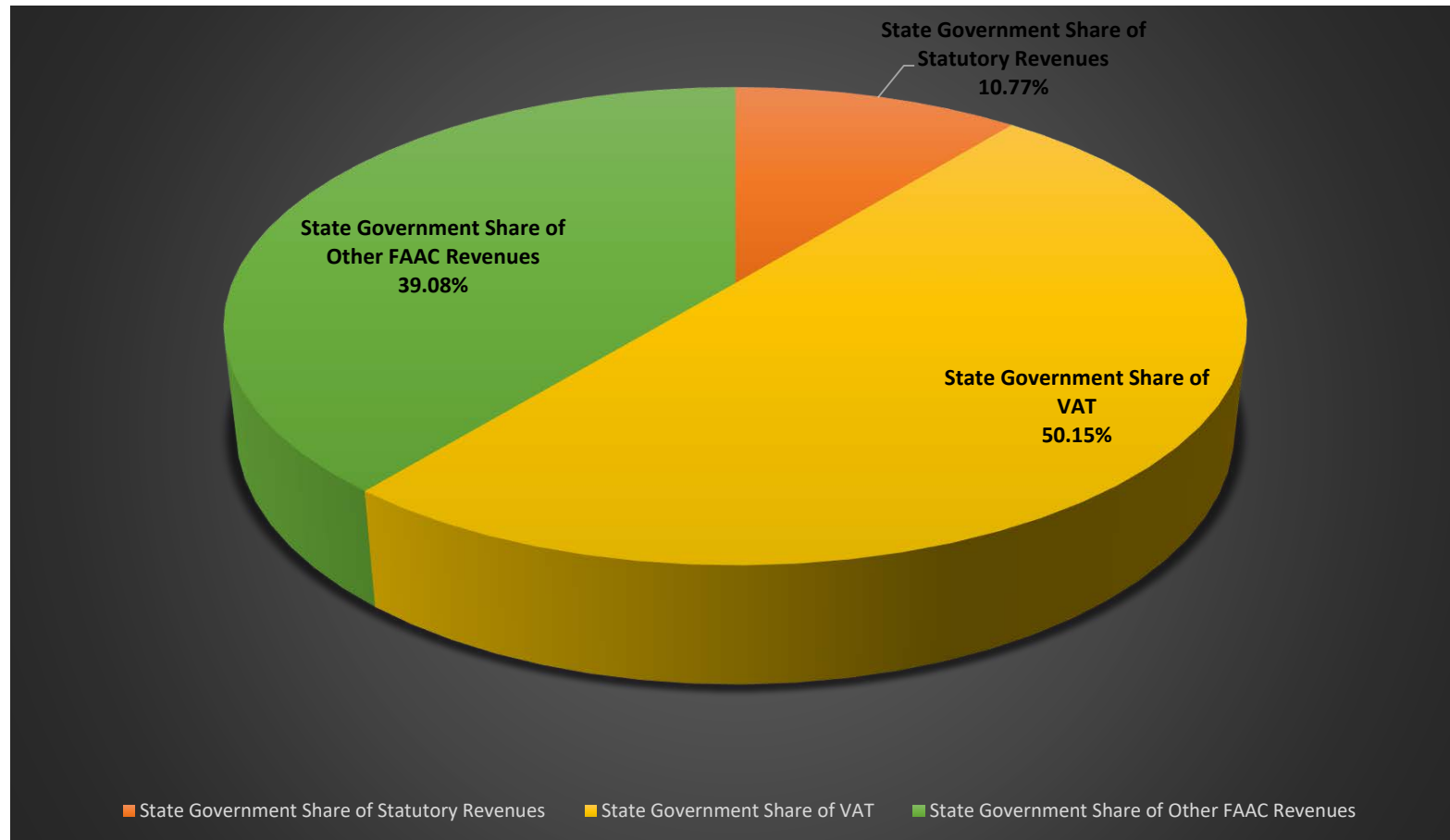
## PART THREE: DIAGRAMMATIC PRESENTATION OF REVENUE AND EXPENDITURE PERFORMANCE

## SUMMARY OF ACTUAL TOTAL REVENUE

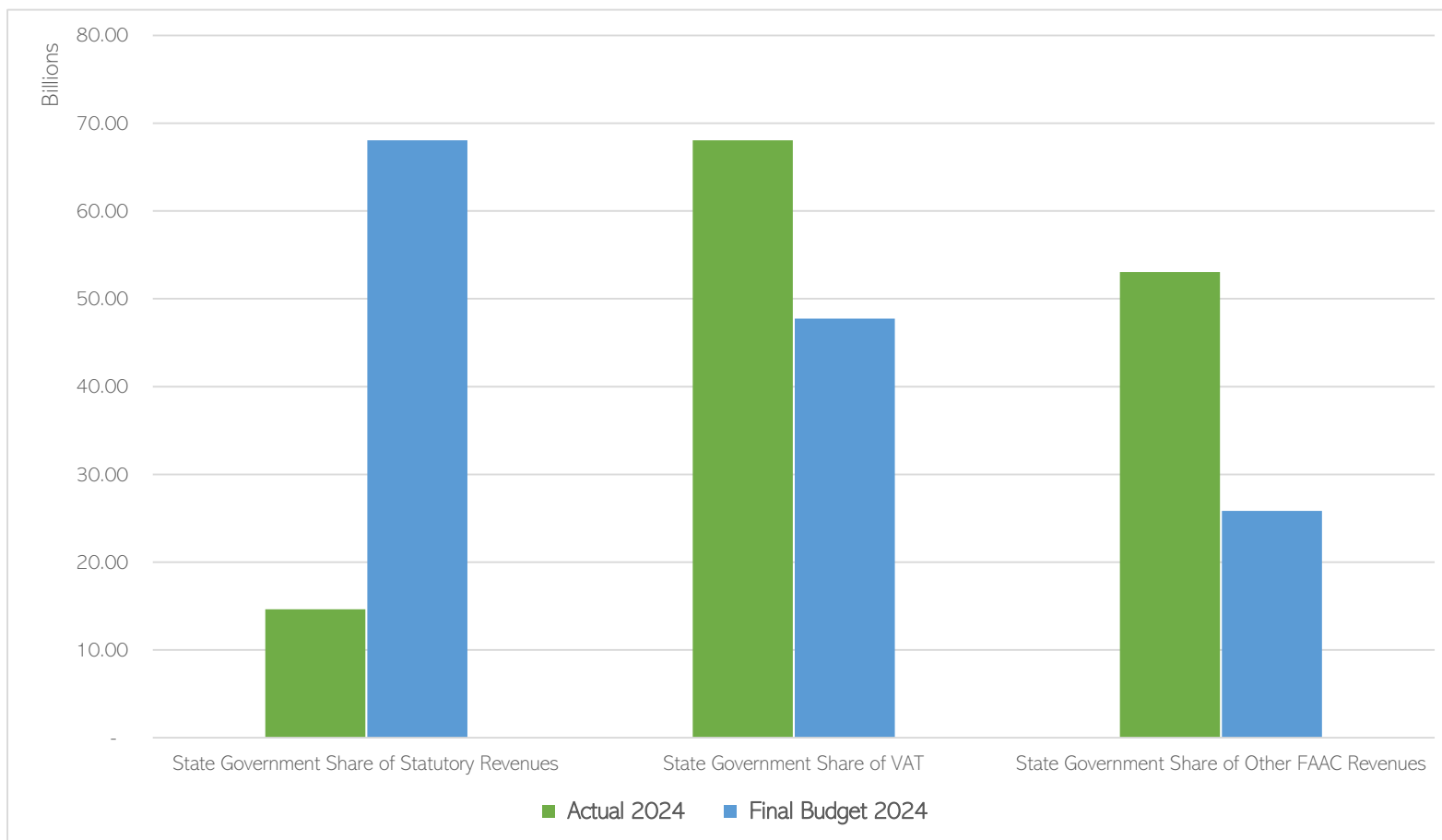




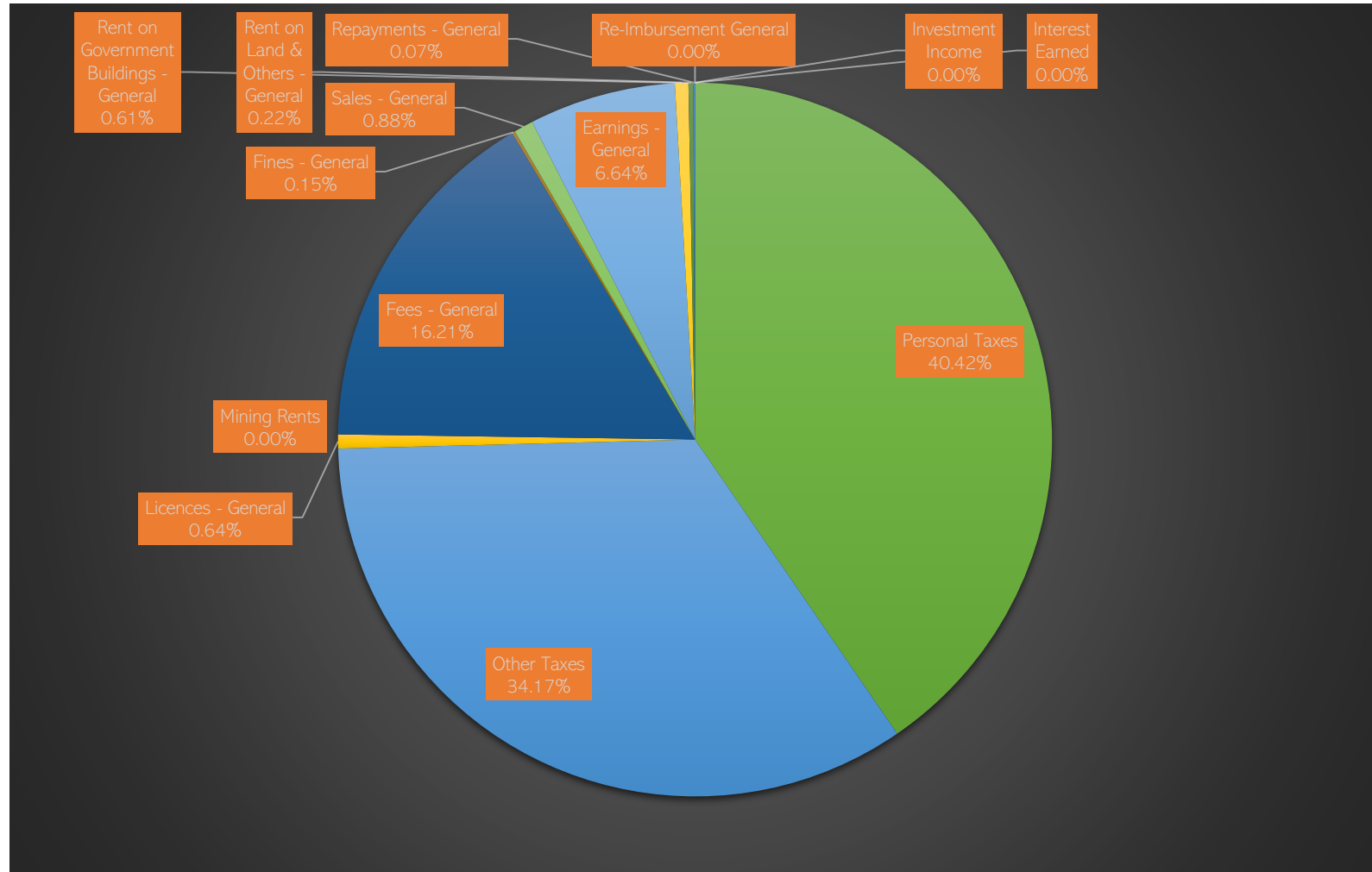
## ACTUAL STATUTORY REVENUE SOURCES



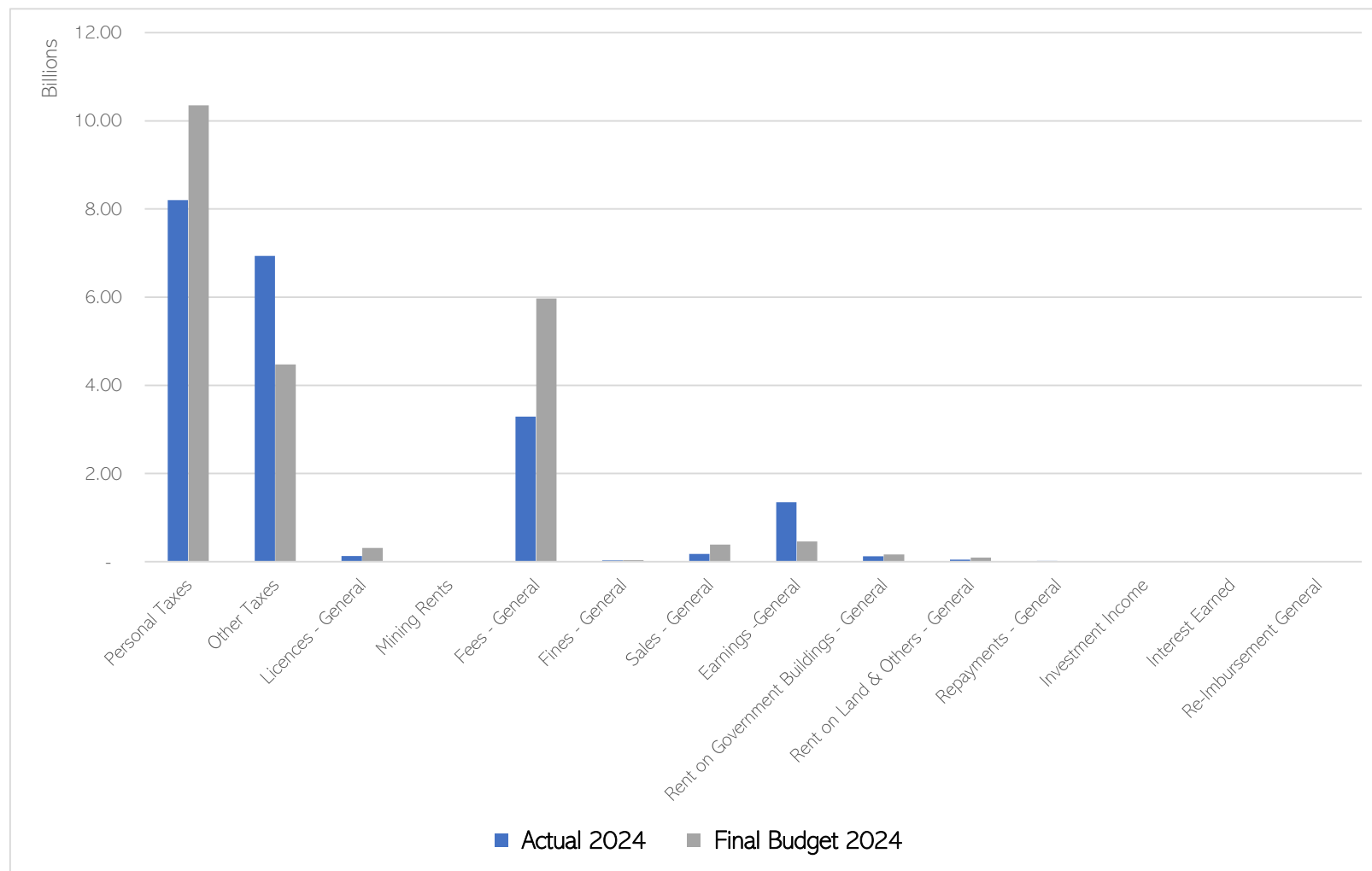
## BUDGET PERFORMANCE OF STATUTORY REVENUE SOURCES



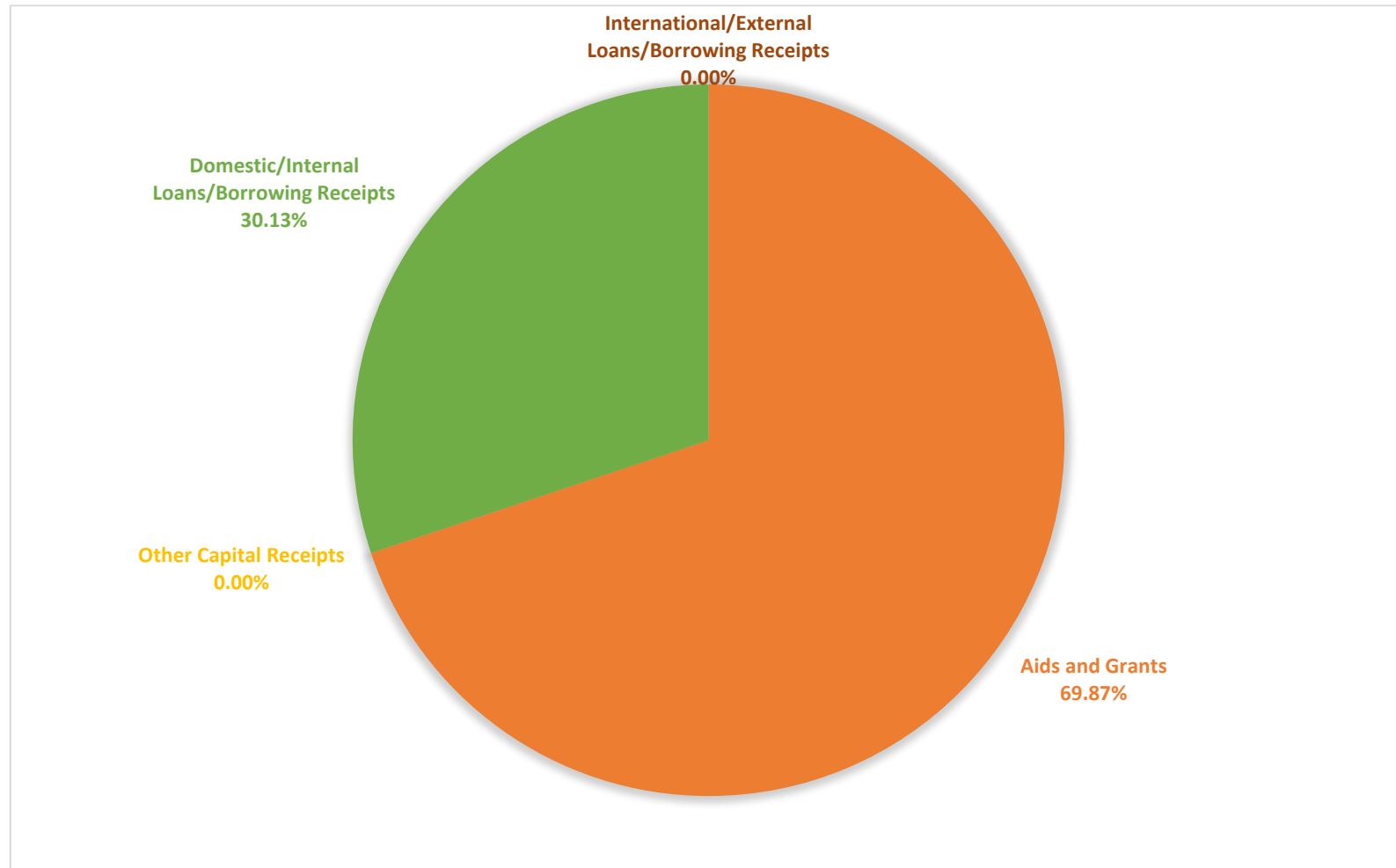
## ACTUAL INDEPENDENT REVENUE



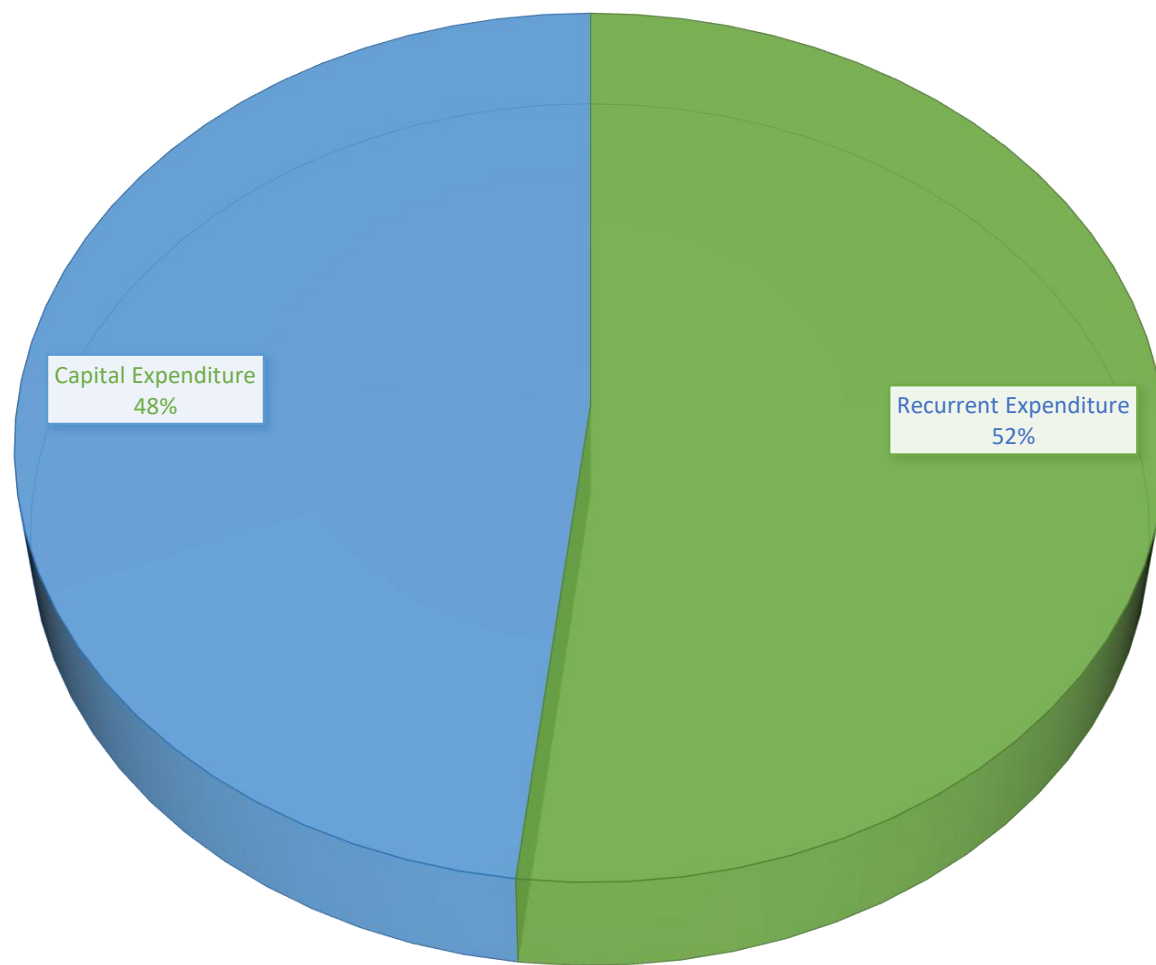
## INDEPENDENT REVENUE BUDGET PERFORMANCE



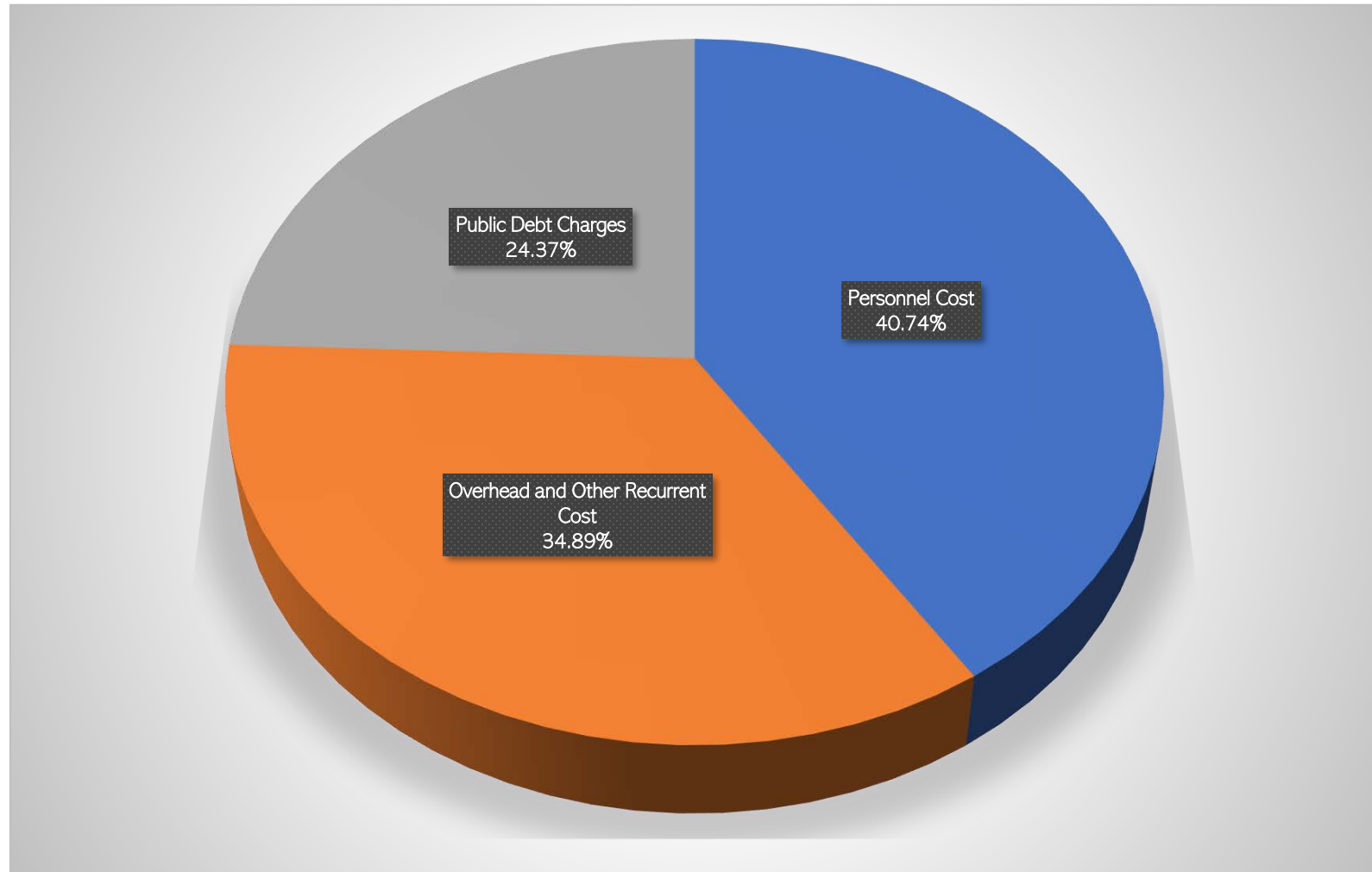
## ACTUAL CAPITAL RECEIPTS



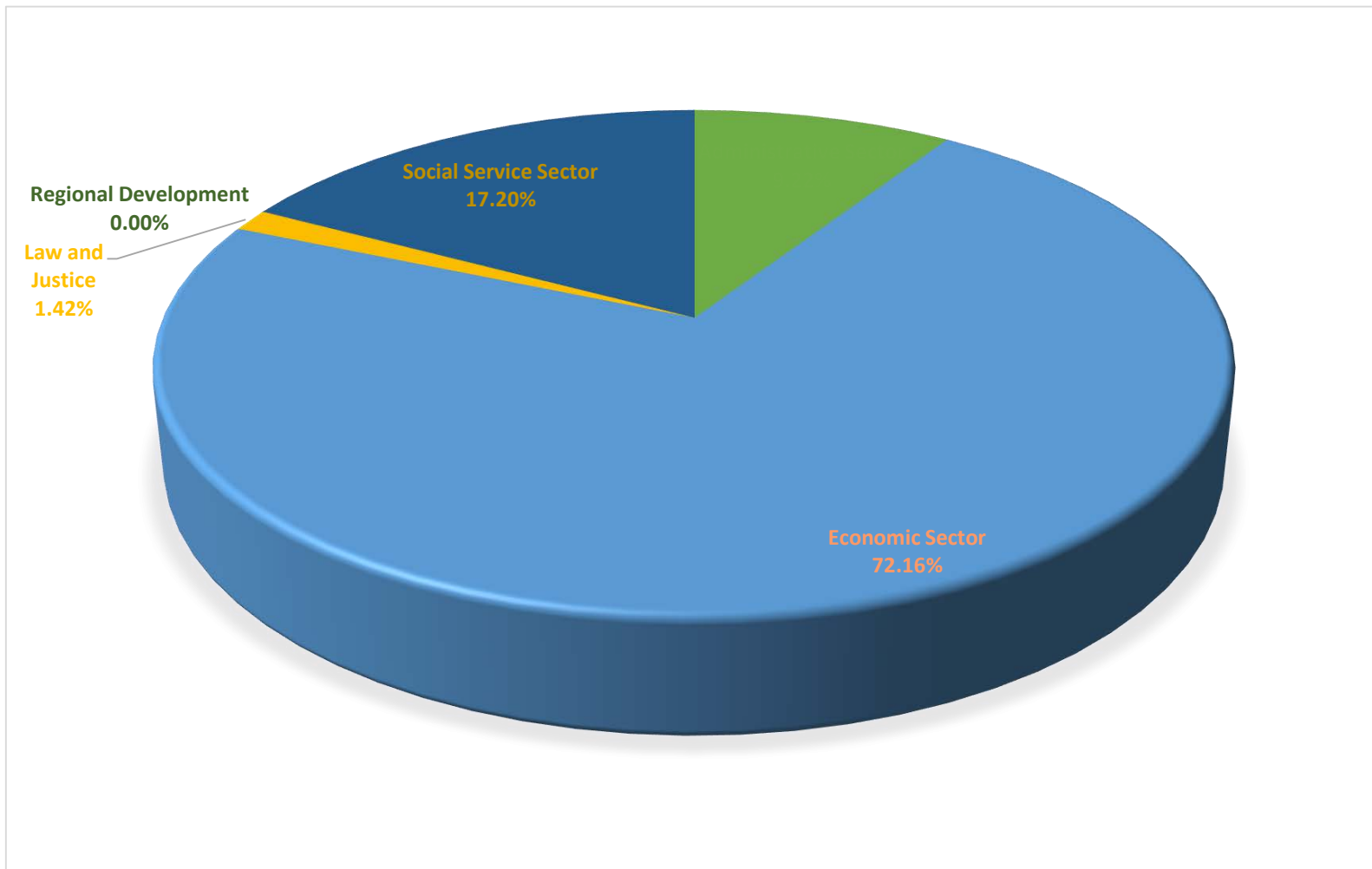
## SUMMARY OF TOTAL EXPENDITURE



## ACTUAL RECURRENT EXPENDITURE

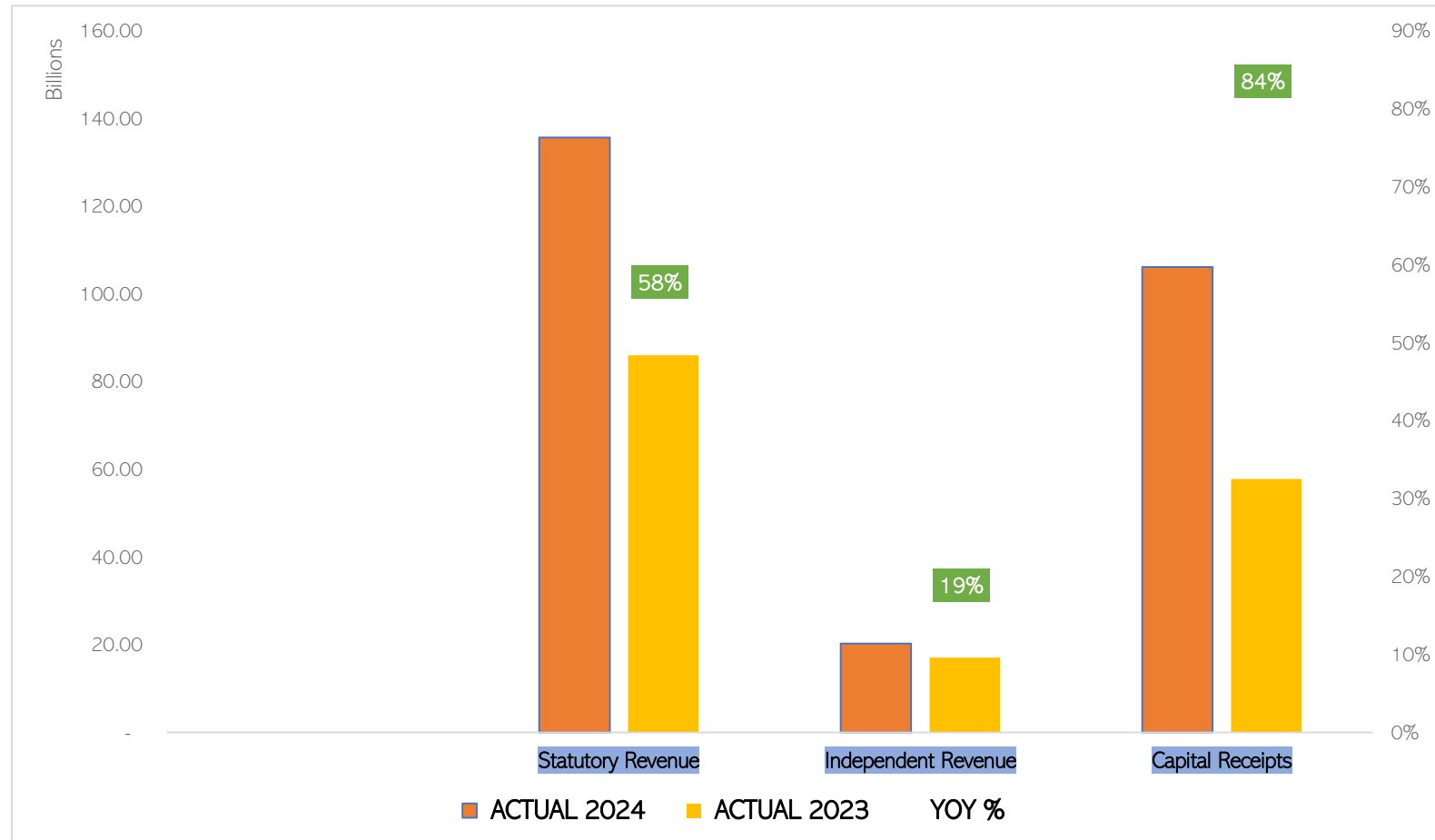


## ACTUAL CAPITAL EXPENDITURE





## YEAR-ON-YEAR TOTAL REVENUE COMPARISON



## YEAR-ON-YEAR TOTAL EXPENDITURE COMPARISON

